

AGENDA
REGULAR BOARD MEETING - TOWN OF BOSTON
AUGUST 21, 2024 – 7:30 P.M.

ITEM NO. I PRELIMINARY MATTERS

1. Call Meeting to Order
2. Roll Call
3. Pledge of Allegiance and Opening Prayer
4. Other Preliminary Matters

ITEM NO. II REGULAR BUSINESS

1. Correction and Adoption of the Minutes from July 17, 2024
2. Consideration of all Fund Bills

ITEM NO. III CORRESPONDENCE

1. Town Clerk's Report for July 2024
2. Dog Control Officer Report for July 2024
3. Erie County Water Authority, Notice of Claim, Hydrant Replacements (*3 letters*)
4. NYSEGDA Grant Approval Notification – EV Charging Station for the Town of Boston
5. Erie County CD Consortium Eligible Census Tract Block Groups – 2020 Census Update
6. Application for Use of Meeting Facility – Erie County Board of Elections
7. Patchin Fire Company 2025 Budget
8. Letter of resignation from Tony Rosati, Zoning Board of Appeals and Comprehensive Plan Steering Committee Member
9. NYSEG and RG&E Upgrading 45,000 Electrical Poles Across New York State – August 1, 2024
10. NYSEG and RG&E Improve Restoration Time Accuracy – August 5, 2024
11. NYSEG and RG&E Preparing for Remnants of Tropical Storm Debby – August 8, 2024
12. Downtown Revitalization Initiative and New York Forward are Now Open to Applications
13. Erie County Forest Management Plan Update
14. Letter from Code Enforcement Office Murphy regarding Kevin Monaco, 7040 South Abbott Road, fill permit application
15. 2022 Financial Statements and Auditor Comments
16. 2023 Revised Annual Financial Report and Auditor Comments

17. Income Statements – June & July 2024
18. Cash Balances – June & July 2024
19. 2023 Boston EMS Annual LOSAP Report
20. Comp Alliance, Re: Revised Plan Document

ITEM NO. IV NEW BUSINESS

1. Requests from the Floor (3-minute time limit per person)
2. Public Hearing for Fire Company Contracts, 2025 and 2026
3. Schedule a Public Hearing for Special Use Permit, Accessory Apartment, 7428 Eddy Road
4. Approval for new member to North Boston Vol. Fire Co. – William Joel Martinez Perez
5. Code Enforcement Officer request for annual training attendance at Western Southern Tier Building Officials Educational Conference
6. Resolution 2024 - 50 Adopting Revised Schedule of Fees
7. Resolution 2024 - 51 Authorizing Contracts for Fire Protection Services
8. Resolution 2024 - 52 Replacement of Emergency Generators at Rice Hill and Wohlhueter Water Tanks
9. Resolution 2024 - 53 Award bid for Watermain Replacement Phase 1
10. Resolution 2024 – 54 Approving Change Order for Town Hall Generator Project

ITEM NO. V OLD BUSINESS

1. Public Hearing on Fill Permit Application for Matt Kolodziejczak, 7008 Omphalius Road **(public hearing left open from 5/15)**
2. Public Hearing on Fill Permit Application for Matt Kolodziejczak, 7631 Zimmerman Road **(public hearing left open from 5/15)**
3. Fill Permit Application for Kevin Monaco, 7040 South Abbott Road **(tabled from 7/17)**

ITEM NO. VI REPORTS AND PRESENTATIONS

1. Highway Superintendent
2. Councilmembers
3. Town Clerk
4. Supervisor

ITEM NO. VII ADJOURNMENT OF MEETING

1. Adjournment of Meeting

REGULAR BOARD MEETING
JULY 17, 2024



TOWN HALL
7:30 P.M.

Present: Supervisor Jason Keding, Councilman Michael Cartechine, Councilwoman Jennifer Lucachik, Councilwoman Kelly Martin, and Councilwoman Kathleen Selby.

Also Present: Highway Superintendent Telaak and Attorney for the Town McCann.

Supervisor Keding read the Public Hearing Notice:

PLEASE TAKE NOTICE that the Boston Town Board has scheduled a Public Hearing for 7:35 p.m. on July 17, 2024, at Boston Town Hall, 8500 Boston State Road, Boston, NY, on the application of Albert Altherr for a permit to store approximately 1,000 cubic yards of additional fill at 6568 Hillcrest Ave, Town of Boston. All persons interested in the matter shall be heard for or against at such time and place or may file written comments or objections with the Town Clerk until 4:00 p.m. on July 17, 2024.

Dated: June 25, 2024

Published: July 4, 2024

BY ORDER OF THE TOWN BOARD

Sandra L. Quinlan, Town Clerk

Supervisor Keding stated that the public hearing is open.

The following persons were heard:

Sarah Johnston	Michael Mumbach
Michael Johnston	Albert Altherr
Joan Sitarek	Shane Quinlan

Supervisor Keding read letters received from:

Darrell and Danielle Opiela
Greg Hiemenz

A motion was made by Councilwoman Lucachik and was seconded by Councilwoman Martin to approve fill permit application for approximately 1,000 cubic yards of fill at 6568 Hillcrest Avenue.

With conditions of:

Provide the Town Board status for the next Town Board meeting of August 21, 2024. Where are you with your project, a letter, email providing an update, may be given with a call to Supervisor's office or Town Clerk. Fill between 9:00 am and 4:00 pm, Monday through Friday. Completed by December 31, 2024.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

Supervisor Keding read the Public Hearing Notice:

PLEASE TAKE NOTICE that the Boston Town Board has scheduled a Public Hearing for 7:35 p.m. on July 17, 2024, at Boston Town Hall, 8500 Boston State Road, Boston, NY, on the application of Kevin Monaco for a permit to store approximately 1,000 cubic yards of additional fill at 7040 S. Abbott Rd., Town of Boston. All persons interested in the matter shall be heard for or against at such time and place or may file written comments or objections with the Town Clerk until 4:00 p.m. on July 17, 2024.

Dated: June 25, 2024

Published: July 4, 2024

BY ORDER OF THE TOWN BOARD

Sandra L. Quinlan, Town Clerk

Supervisor Keding stated that the public hearing is open.

The following persons were heard:

Andrew Krouse
Celine Krouse

A motion was made by Councilman Cartechine and was seconded by Councilwoman Selby to table the fill permit application for Kevin Monaco at 7040 S. Abbott Road. Supervisor Keding amended the motion to seek additional input from the Planning Board, need additional information from the Planning Board on this matter, seconded by Councilwoman Lucachik.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

Regular business:

A motion was made by Councilwoman Martin and was seconded by Councilwoman Selby to adopt the minutes of the June 25, 2024 special meeting.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Abstain	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

four (4) Yes

one (1) Abstain

Carried

A motion was made by Councilman Cartechine and was seconded by Councilwoman Martin upon review by the Town Board, that fund bills in the amount of \$513,292.92 be paid.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

Motion Con't:

five (5) Yes

Carried

Supervisor Keding stated the following has been received and filed under correspondence:

Town Clerk's Report for June 2024

Dog Control Officer Report for June 2024

Erie County Sewer District No. 3 Meeting Minutes from June 12, 2024

William E. Geary, Jr.-Erie County Department of Public Works, Certificate and Notice of Restriction

Email from Arts Services Inc.- 2024 Summer Concert Series Fund Grant

Erie County Dept. of Environment & Planning, Update to Association of Erie County Governments June 27, 2024

Press Release from Assemblymember Jonathan Rivera regarding ErieNet

Press Release - NYSEG and RG&E Outreach Programs for Customers Facing Payment Challenges

NYS Agriculture and Markets - Municipal Inspection Report, June 26, 2024

Fireworks Donations Received - Updated List

NYSERDA Application - EV Charging Station for the Town of Boston

Proposed 2025 Budget Calendar

New business:

Supervisor Keding stated the floor is open for public comment.

The following person was heard:

Denise Ufland

Jeff Piersanti

Supervisor Keding stated the floor is closed.

A motion was made by Councilwoman Selby and was seconded by Councilwoman Lucachik,

RESOLUTION 2024-46

STANDARD WORK DAY AND REPORTING RESOLUTION

The New York State and Local Retirement System ("NYSLRS") requires the adoption of a resolution regarding the standard work days for elected and appointed Town officials; and the Town of Boston hereby adopts the Standard Work Day and Reporting Resolution Exhibit A, that the Town Clerk is required to post this resolution on the Town website for 30 days, and that within 15 days after the 30-day posting period ends, after filling in the blanks for Social

Security Numbers, the Standard Work Day and Reporting Resolution is to be filed with the Office of the State Comptroller.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

A motion was made by Councilwoman Martin and was seconded by Councilwoman Selby,

RESOLUTION 2024-47

AUTHORIZING DISPOSAL OF SURPLUS EQUIPMENT

The Town of Boston made upgrades to Town Hall computers and other miscellaneous office equipment over the last few years without taking action to dispose of the old equipment; and the Town Board authorizes disposal of these assets through sales, auction, scrap metal, certified destruction (hard drives), or garbage in accordance with the capital asset policy, data destruction policy, and in the manner that will best benefit the town while also not compromising any safeguarded data.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

A motion was made by Councilwoman Lucachik and was seconded by Councilwoman Martin,

RESOLUTION 2024-48

AUTHORIZING PAVING OF BOY AND GIRLS CLUB DRIVEWAY

The Town of Boston owns and maintains a driveway that runs from Boston State Road to Town Park Lane which provides access to the recreation building that houses the Boys & Girls Club and has noticed considerable damage in the form of divots and potholes; and the Town of Boston has identified Erie County Bid No. 240045-004 for paving services utilizing 12.5mm F2 Top at a 2" compaction provided by Gernatt and cold milling and paving services to be completed by Occhino Corp.; and the total price of milling and paving the Boys & Girls Club driveway totals \$33,911.76 due to Occhino Corp.; and funding for this project was budgeted in the account A-1620-0200 (Buildings Equipment/Capital Outlay); the Town Board of the Town of Boston hereby authorizes Occhino Corp. to mill and pave the Boys and Girls Club driveway at a cost not to exceed \$33,911.76.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

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Motion Con't:

five (5) Yes

Carried

A motion was made by Councilwoman Martin and was seconded by Councilwoman Lucachik to appoint Pamela Zylinski as an alternate member to the Zoning Board of Appeals, term through December 31, 2026.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

A motion was made by Supervisor Keding and was seconded by Councilman Cartechine to approve the leave of absence request from Donna Lenau and Tina Weisedel, Congregate Dining/Nutrition department from 7/22/2024 to 8/23/2024.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

A motion was made by Councilwoman Martin and was seconded by Councilwoman Selby to appoint Karen Rubeck as temporary hire part-time in Nutrition Program from 7/22/2024 to 8/23/2024, rate of pay of \$15.64 an hour.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

A motion was made by Councilwoman Selby and was seconded by Councilman Cartechine to appoint Jordan Clark as part-time Highway Clerk, rate of pay of \$19.92 an hour.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

A motion was made by Councilwoman Martin and was seconded by Councilwoman Lucachik to approve the Use of Facility application from Conservation Advisory Council, LEAF Event, September 14, 2024, 8:00 am to 4:00 pm, Community room, Boston Town Park, Lions Shelter, and bathroom facilities.

Motion Con't:

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

A motion was made by Councilman Cartechine and was seconded by Councilwoman Selby to approve the Use of Facility application from Hamburg Swim Club, family picnic, August 28, 2024, 5:00 pm to 8:00 pm, Boston Town Park, Lions Shelter, and bathroom facilities.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

A motion was made by Councilman Cartechine and was seconded by Councilwoman Selby to schedule the public hearing for Fire Company Contracts, August 21, 2024, at 7:35 pm.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

Old business:

A motion was made by Supervisor Keding and was seconded by Councilman Cartechine,

RESOLUTION 2024-49 AUTHORIZATION TO ENTER INTO PROFESSIONAL SERVICES AGREEMENT(S) FOR WATER IMPROVEMENT PROJECTS

WHEREAS, pursuant to Town Law § 20(2)(b), the Town of Boston may contract with an engineering services firm to give it such professional service and advice as it may require; and the Town of Boston issued a public Request for Qualifications (the "RFQ") for the qualifications-based procurement of engineering firms to assist with engineering tasks associated with various water improvement projects; and utilizing a qualifications-based process, the Town may select up to a total of three consulting engineering firms licensed in the State of New York to design, bid, administer and close-out projects as the need arises; and, proposals were received from CPL, DuBois & King, Inc., Greenman-Pedersen, Inc. and LaBella Associates and reviewed and discussed by the Town Board in accordance with the RFQ and pursuant to the provisions of 40 U.S.C. 1101 et sq.; and the Town Board has determined that the following firm(s) is/are the most qualified to handle the specific municipal engineering needs

associated with various water system improvement projects of the Town of Boston as more fully set forth in the RFQ:

1. CPL
2. LaBella Associates

NOW THEREFORE BE IT RESOLVED, that the Supervisor hereby is authorized, on behalf of the Town of Boston, to negotiate, and enter into a contract with, the following firm(s):

1. CPL
2. LaBella Associates

for Town engineering needs associated with various water improvement projects, at rates that are fair and reasonable and for a period of three years from the date of this Resolution, and the Supervisor is authorized to execute and submit the Environmental Facilities Corporation Certification for Architectural/Engineering Services Procurement for Federally Funded Projects certifying that the Town of Boston has procured the professional services agreement in accordance with 40 U.S.C. 1101 et seq.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

Reports and Presentations:

Highway Superintendent Telaak reported on the following:

Thanked the Board for the appointment of my new highway clerk. My present clerk, Maryann decided to move to South Carolina. She was a great worker, and we will definitely miss her. This past week we have been oil and stoning quite a few roads, turned out really well. Next week, Monday and Tuesday we are going to start NovaChipping all the subdivision roads off of Back Creek Road. They are Homestead, Old Orchard, Cloverfield, James, John, Endress, and Charles. NovaChip is the process we used last year up on Keller Road, it seems to work out really well. The guys have been out mowing shoulders. Next week or two we are going to be changing a culvert pipe on Pin Oak that crosses underneath the road. It is rotted out pretty bad. Alot of people really didn't know about the tornadoes that hit this week in our Town. If they hit your house, in your neighborhood you definitely knew about it. It hit up on Feddick Road, my brother-in-law, my sister's house, my nephew's house. Went across Keller Road, across Zimmerman Road and then it went across the whole valley without anything. The people that got hit by it got a lot of damage. It was quite an event, not that we have them too often and hopefully we don't get too many more. The Parks Department, we have a very large willow tree that fell down on the walking path. We

are going to take the highway backhoe down there and a couple chainsaws and get the path opened up.

Councilwoman Selby reported on the following:

Welcome our Town attorney, Ryan McCann. I look forward to working with you. I would like to thank Maryann in Highway for the many years of service, she's done a great job. I met her a long time ago when she started, she is a great worker. I also wanted to say thanks to all the people that came out tonight. I really appreciate hearing from you. We are going to really work to get this resolved in all aspects. It is not easy to come out and talk in front of people. We are not perfect, but we are trying our hardest for this Town. I have been in this town for over 30 years. My kids grew up here. I want to do the right thing too.

Councilman Cartechine reported on the following:

Welcome our counsel Ryann McCann, look forward to working with you. We have a lot of things happening in this Town and glad to have you on board. Jason and I had a meeting with the fire companies to talk about their LOSAP Program. We have received conflicting information and did an audit on their length of service awards points program. We have learned a lot of the things that were classified a certain way should have not be done that way, so we are on a good path for working with our first responders. I wanted to take a moment to thank our Boston Fire Company, the North Boston Fire Company and Patchin Fire Company for being involved in that meeting. It was very productive and great conversation. I would like to take a moment to recognize the residents that came out tonight. We cannot correct problems that we do not know about. That meeting where we changed the fill permit application, it was a meaningful result of people coming out and talking. When you cover an area that we do in the Town of Boston, you don't know about the things, if you are not driving by or you do not live right across the street from them.. I live right next door to Rucker Lumber and you know there is a lot of dust and things that are associated with that business. You have to work with your neighbors as best as you can. No one on this board has an agenda or looks the other way with certain people. We have been by the letter of the law and we have been transparent. We are accessible and we are not meeting outside determining who wins and who loses. I would argue to say this is the most transparent board that has been in the Town. There were a lot of problems when we came in needed to address and correct. We are going through a comprehensive plan right now. Anyone is welcome to attend these meetings and offer their input for the Town. This is what the residents of the Town want it look like in 10, 15, 20 years. The public is welcome to attend the meetings, dates published on the website. The whole goal of this board is to try to make it better than what it is. There is a process for everything which is why we have an attorney to guide us. There are things that we can do that we have authority to do and there are things that we cannot

do. Kathy said it best "it is not perfect", but it is functional, and we are trying to do the right things to make sure the Town is on a good path going forward. A big part of that is hearing what people have to say. Thank you all for coming out this evening.

Councilwoman Lucachik reported on the following:

The upcoming Planning Board meeting is scheduled for August 13, 2024, at 7:30 PM. There was just the Boston Comprehensive Plan Steering Committee meeting on July 15th. It does kind of change because of the summer months and the Steering Committee meetings, it is the membership. We do hold periodic public meetings that we really need the public to attend so we know what you want and what you are looking for so we can build the plan to adjust for that. There is one of the members here from the Comprehensive Steering Committee, if you are interested we might be able to help direct you. It is all on the website under Comprehensive Plan.

Councilwoman Martin reported on the following:

Welcome counsel Ryan McCann, we appreciate you being here, and you have already had some relevant input. I want to thank all of the people that came out today to speak. We don't know that there is a problem unless it is brought to our attention. We are all residents of the Town, and we all want the best for everybody.

Town Clerk Quinlan reported on the following:

July 2nd ConnectLife blood drive, again Boston residents came out, 26 units were collected that helped save the lives of 78 local patients. The next blood drive is Tuesday August 6th from 2 to 7pm in the community room. Unpaid 2024 Town and County taxes have been returned to Erie County, please contact Erie County for any balance due information. Published in the Springville Journal and Springville Pennysaver, notice of dog license fees; Article 7 of the New York State Agriculture & Market law requires ALL dogs older than 4 months to be licensed within the Town they reside in.
Spayed/Neutered - 1 year \$10 Unspayed/Unneutered - 1 year \$18
Spayed/Neutered (Senior 65+) - \$2.00 Discount
Unspayed/Unneutered (Senior 65+) - \$2.00 Discount
Late/Delinquent Renewal Fee - \$5 per month (30 day grace period)
Any owner found with unlicensed dogs will be subject to \$10 additional license fee per dog. Licenses MUST be renewed annually.
All dogs over 4 months of age harbored in the Town of Boston for more than 30 days need a Town of Boston Dog License. Dogs will need a current rabies certificate, proof of spay or neuter (if applicable). Dogs can be licensed at the Boston Town Clerk's Office, Boston Town Hall, 8500 Boston State Road. Hours are Mon.- Fri. 9 am - 4 pm.

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Cash or Check accepted as payment. For any questions, please contact my office, 716-941-6113 ext. 5

Supervisor Keding reported on the following:

The Comprehensive Plan has been going on for a while, the Comprehensive Plan Committee solicited for additional membership, citizens, business owners, and the agricultural community, we did an extensive amount of outreach to have people come out into this committee. Since it has started to the time that we are today, six or seven people have dropped off sadly. There are public meetings, there is not one currently coming up, we are almost in the final stages of this comprehensive plan. Comprehensive plan is a road map into the future, looking at the next 5, 10, 15 years and ideally whoever sits on this board at that time should be doing another comprehensive plan update. Things change and you need to stay relevant, in the State of New York that comprehensive plan helps whoever is at the Town Board secure additional grant funding. The Conservation Advisory Council's L.E.A.F. Event, Local Environmental Awareness Fair, will have a draft document for viewing, provided to the Town Board, and we are seeking feedback and input into that. There has been a lot of conversation about proposed solar in the Town. The Town cannot just flat out say no. People do not like that answer, but that is the legality of it. Where do we want this solar, that's smart planning and smart building. The topic of renewables, I know it doesn't always sit well with people, solar, wind. We have a local law from 2007, before any of us were on this board, it was passed and adopted by the Town Board at the time. We are not friendly to wind at all, will it hold up in court, don't know if I could answer that question. The judge will determine not the Town Board. Will probably keep it out of our community, that is my opinion, it could be wrong.

Comprehensive plan does bring a lot of opportunity, one of the suggestions was a Rails to Trails, again that is a love or hate topic that was something that came out of the public feedback. How do we better help our farming community? We have three proposed traffic circles in the Town. We have done traffic stuffies to find ways to work with Erie County, how to slow down traffic so we don't have accidents on Boston State Road and in other areas. We are looking for a lot of different things and we are looking for feedback.

I officially welcome Ryan on board with the team. Thanked Maryann for her service. She served a long tenure here with the Town. Drainage at the end of Deanna Drive. We had some residents that reached out during the torrential downpours. Went down there and provided the pictures to Mark Gaston at Erie County Soil and Water, the Town Board, Chris Woods at Carmina Woods, we had all the stakeholders there including the Town engineer. I met with the residents, will keep them up to date on what is going on there. There was a lot of water that ended up at the bottom of Deanna Drive, there is an opportunity to do better there. We will listen to any and all residents about fill. That's our job. I appreciate everyone who came out tonight. I agree with Councilman Cartechine, 100%, we don't

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know, what we don't know, not trying to dodge anybody's question by saying that, we respect people coming to the Town Board meetings. Admittedly, except for the regulars that attend these meetings, sometimes we don't have a single soul in the audience. We do respect you coming out, phone calling, and being at the board meetings. Please feel free to keep the dialogue and communication open. The length of service award point program, it is all governed by general municipal law. Everything we do here is governed by law. The law states that particular points are awarded for particular positions. There is a document created way before us, and it needed to be cleaned up, we are in the process of doing that now.

It is nice to have a lot of people, all sitting at the table, working toward a common goal, take the time and do it right. Next Comprehensive Plan Committee meeting is August 19th, that is committee meeting only, welcome to stop in, the LEAF Event will have more information coming out there. The next Town Board meeting is August 21st at 7:30 pm, which is the third Wednesday in August.

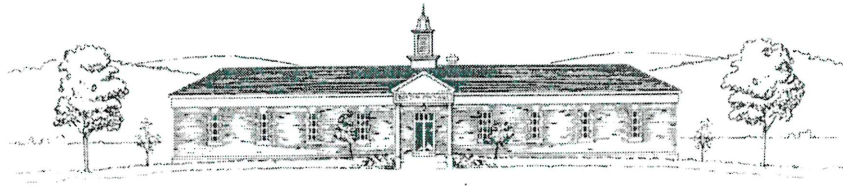
A motion was made by Supervisor Keding and was seconded by Councilman Cartechine to adjourn the meeting at 9:31 p.m.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Martin	Yes
Councilwoman Selby	Yes		

five (5) Yes

Carried

SANDRA L. QUINLAN, BOSTON TOWN CLERK



TOWN OF BOSTON

Town Board Meeting: August 21, 2024

Abstract #1 – 2024 Payables	Journal #AP-4591	\$ 536,511.31
Less Credit – DB Fund	Alta Equipment	- \$ 463.13
Less Credit – DB Fund	Alta Equipment	- \$ 35.96
Less Credit – DB Fund	WNY Auto Supply	- \$ 93.84
Less Credit – DB Fund	Cyncon Equipment	- \$ 250.88
		<u>\$ 535,667.50</u>

Abstract #2 – Solar Escrow	Journal #AP-4592	1,050.00
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Total Payables Due

\$ 536,717.50

Breakout by Fund:

General (A) Fund:	\$ 55,025.86
Highway (DB) Fund:	\$ 279,382.01
Lighting (L30) Fund:	\$ 1,566.07
Fire (SF) Fund:	\$ 40.00
Ambulance (SM) Fund:	\$ 9,724.36
Refuse & Garbage (SG) Fund:	\$ 76,569.59
Water Funds:	\$ -
Trust & Agency (TA):	\$ 1,355.00
Capital Projects (H):	\$ 113,054.61

Total expenses submitted for approval:

\$ 536,717.50

TOWN HALL, 8500 BOSTON STATE ROAD, BOSTON, NEW YORK 14025
PHONE: (716) 941-6113 FAX: (716) 941-6116 TDD: 1-800-662-1220

The Town of Boston is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.

August 21, 2024 - A B S T R A C T – 2024 Payables

Town of Boston Journal Proof Report Fiscal Year: 2024

Created By: epericak

Journal Number: AP - 4591		Journal Desc: AP Batch 27		Journal Date: 8/21/2024	Account Period: 8 - Aug		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENCLIQ	Seq #
A00-0600-0000-0000	ACCOUNTS PAYABLE	Fund A00 AP Account	8/21/2024	Fund A00 AP Account	\$0.00	\$55,025.86	\$0.00	162
A00-0690-0000-0000	CLEARING ACCT-JUSTICE	OFFICE OF STATE COMPTROLLER 1430830-2024-04-01 April 2024 - Justice Court Funds to State/County	8/21/2024	Vendor#: 178	\$6,232.00	\$0.00	\$0.00	46
A00-0690-0000-0000	CLEARING ACCT-JUSTICE	OFFICE OF STATE COMPTROLLER 1430830-2024-05-01 May 2024 - Justice Court Funds to State/County	8/21/2024	Vendor#: 178	\$6,305.00	\$0.00	\$0.00	64
A00-0690-0000-0000	CLEARING ACCT-JUSTICE	OFFICE OF STATE COMPTROLLER 1430830-2024-06-01 June 2024 - Justice Court Funds to State/County	8/21/2024	Vendor#: 178	\$5,354.01	\$0.00	\$0.00	106
A00-1010-4000-0000	TOWN BD-CONTR	JAR Trophies & Engraving Inc. 72624 Name Tag - Attorney Ryan F. McCann	8/21/2024	Vendor#: 1989	\$36.00	\$0.00	\$0.00	80
A00-1110-4000-0000	TOWN JUSTICE-CONTR	Courtney Miller 8/5/24 Substitute Court Clerk (2 hr @ \$19.92)	8/21/2024	Vendor#: 2098	\$49.80	\$0.00	\$0.00	82
A00-1220-0400-0000	SUPERVISOR- CONTR	VERIZON WIRELESS 9970410769 Cell Phones for Town - July 2024	8/21/2024	Vendor#: 53	\$42.89	\$0.00	\$0.00	112
A00-1220-0400-0000	SUPERVISOR- CONTR	Amazon Capital Services 1K1F-X3CX-9F6V Supervisor - Power strip, stapler, Business card holder, A-Z dividers / Nutrition-Sign Holder	8/21/2024	Vendor#: 2003	\$72.84	\$0.00	\$0.00	66
A00-1220-0400-0000	SUPERVISOR- CONTR	Visa 2622 - July 2024 July 2024 Visa Bill - Dropbox, ID Cards, New Toilet, Adobe, Condiments	8/21/2024	Vendor#: 1863	\$199.00	\$0.00	\$0.00	56
A00-1355-0401-0000	ASSESSOR- CONTR	Springville Journal 211342 Legal - Final Assessment Roll (7/4/24) + Affidavit Fee	8/21/2024	Vendor#: 1869	\$43.72	\$0.00	\$0.00	123
A00-1355-0401-0000	ASSESSOR- CONTR	Springville Journal 211477 Legal - Final Assessment Roll (7/11/24)	8/21/2024	Vendor#: 1869	\$8.71	\$0.00	\$0.00	124
A00-1410-0401-0000	TOWN CLERK- CONTR	Amazon Capital Services 1N4W-63K3-NDQX Town Clerk - Scissors, Notary Logbook, Rubber bands, AAA Batteries, Paper clips	8/21/2024	Vendor#: 2003	\$57.60	\$0.00	\$0.00	148
A00-1410-0401-0000	TOWN CLERK- CONTR	SANDRA L. QUINLAN 7/30/24 ECTCTCA Monthly Meeting - 7/30/24 + Mileage (30 miles x \$0.67)	8/21/2024	Vendor#: 1437	\$30.10	\$0.00	\$0.00	81
A00-1420-0401-0000	ATTORNEY- CONTR	Ryan F. McCann, Esq. July 2024 July 2024 - Attorney for the Town Retainer Agreement	8/21/2024	Vendor#: 2099	\$2,250.00	\$0.00	\$0.00	100
A00-1420-0401-0000	ATTORNEY- CONTR	Rupp Pfalzgraf LLC 375861 May 2024 - Attorney for the Town Agreement	8/21/2024	Vendor#: 1783	\$2,250.00	\$0.00	\$0.00	33
A00-1430-4000-0000	PERSONNEL- CONTR	Visa 2622 - July 2024 July 2024 Visa Bill - Dropbox, ID Cards, New Toilet, Adobe, Condiments	8/21/2024	Vendor#: 1863	\$620.00	\$0.00	\$0.00	57

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Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENCLIQ	Seq #
A00-1440-0400-0000	ENGINEER- CONTR	LaBella Associates 236112 Project No. 2190909.032 - MS4 Annual Report (6/22/24 - 7/19/24)	8/21/2024	Vendor#: 1901	\$2,290.00	\$0.00	\$0.00	144
A00-1620-0400-0000	BUILDINGS- CONTR	Constellation NewEnergy, Inc. 68967057501 Acct. #15447649 - NYSEG Energy Supply - Town Hall (8/24) 7500 kwh	8/21/2024	Vendor#: 2100	\$637.26	\$0.00	\$0.00	142
A00-1620-0400-0000	BUILDINGS- CONTR	VERIZON WIRELESS 9970410769 Cell Phones for Town - July 2024	8/21/2024	Vendor#: 53	\$31.24	\$0.00	\$0.00	115
A00-1620-0400-0000	BUILDINGS- CONTR	NYSEG 8/20 - Acct. #1001-0312- 469 Acct. #1001-0312-469 - Town Hall (7500 kwh)	8/21/2024	Vendor#: 37	\$657.25	\$0.00	\$0.00	120
A00-1620-0400-0000	BUILDINGS- CONTR	Certified Pest Solutions 42853 (9775) August 2024 Pest Control Service - Town Hall	8/21/2024	Vendor#: 1811	\$55.00	\$0.00	\$0.00	105
A00-1620-0400-0000	BUILDINGS- CONTR	ADVANCED ALARM, INC. 098340 Monitoring Electronic Security System 9/2024 - 8/2025	8/21/2024	Vendor#: 1531	\$216.00	\$0.00	\$0.00	71
A00-1620-0400-0000	BUILDINGS- CONTR	NATIONAL FUEL 08/2024 - Acct. #3237465 08 Acct. #3237465 08 - Town Hall - August 2024 (149 CCF)	8/21/2024	Vendor#: 726	\$139.44	\$0.00	\$0.00	93
A00-1620-0400-0000	BUILDINGS- CONTR	Amherst Alarm, Inc. 5049251 10 Access Card Key Fobs	8/21/2024	Vendor#: 1892	\$55.00	\$0.00	\$0.00	73
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4200335212 Town Hall - (12) Mats	8/21/2024	Vendor#: 1758	\$182.52	\$0.00	\$0.00	74
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 142054301071424 Acct. #142054301 - Elevator Phone (7/15/24 - 8/14/24)	8/21/2024	Vendor#: 1242	\$39.99	\$0.00	\$0.00	49
A00-1620-0400-0000	BUILDINGS- CONTR	ERIE COUNTY WATER AUTHORITY Q2 2024 - Acct. #12810500-5 Acct. #12810500-5 - Town Hall (April-June 2024)	8/21/2024	Vendor#: 96	\$97.32	\$0.00	\$0.00	42
A00-1620-0400-0000	BUILDINGS- CONTR	Amazon Capital Services 1H39- YVW3-4QCF Buildings- Squeegee & scrubber / Nutrition- Fan	8/21/2024	Vendor#: 2003	\$25.76	\$0.00	\$0.00	31
A00-1620-0400-0000	BUILDINGS- CONTR	NYSEG 7/24 - Acct.#1001-0312- 469 Acct. #1001-0312-469 - Town Hall (9840 kwh)	8/21/2024	Vendor#: 37	\$1,555.25	\$0.00	\$0.00	21
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701072224 Acct. # 141759701 - Town Hall - Fax/Internet/Alarms(7/29/24- 8/28/24)	8/21/2024	Vendor#: 1242	\$339.98	\$0.00	\$0.00	22
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701072224 Acct. # 141759701 - Town Hall - Fax/Internet/Alarms(7/29/24- 8/28/24)	8/21/2024	Vendor#: 1242	\$149.97	\$0.00	\$0.00	23

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A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4198915956 Town Hall - Floor Cleaner, Wet Mop, Air Freshener, Soap	8/21/2024	Vendor#: 1758	\$42.54	\$0.00	\$0.00	6	
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4198915936 Town Hall - (12) Mats, Cleaning Supplies, & Toilet Paper	8/21/2024	Vendor#: 1758	\$182.52	\$0.00	\$0.00	7	
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4198915936 Town Hall - (12) Mats, Cleaning Supplies, & Toilet Paper	8/21/2024	Vendor#: 1758	\$19.07	\$0.00	\$0.00	8	
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4198915936 Town Hall - (12) Mats, Cleaning Supplies, & Toilet Paper	8/21/2024	Vendor#: 1758	\$42.17	\$0.00	\$0.00	9	
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	NYSEG 7/24 - Acct. #1003-3567-107 Acct. #1003-3567-107 - Boys & Girls Club (4284 kwh)	8/21/2024	Vendor#: 37	\$804.94	\$0.00	\$0.00	36	
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	ERIE COUNTY WATER AUTHORITY Q2 2024 - Acct. #60550160-9 Acct. #60550160-9 - Boys & Girls Club (April-June 2024)	8/21/2024	Vendor#: 96	\$83.40	\$0.00	\$0.00	41	
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	Certified Pest Solutions 42350 (8881) July 2024 Pest Control Service - Boys & Girls Club	8/21/2024	Vendor#: 1811	\$55.00	\$0.00	\$0.00	48	
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	Visa 2622 - July 2024 July 2024 Visa Bill - Dropbox, ID Cards, New Toilet, Adobe, Condiments	8/21/2024	Vendor#: 1863	\$253.70	\$0.00	\$0.00	58	
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	NATIONAL FUEL 08/2024 - Acct. #6897553 08 Acct. #6897553 08 - Boys & Girls Club - August 2024 (3 CCF)	8/21/2024	Vendor#: 726	\$19.64	\$0.00	\$0.00	95	
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	Certified Pest Solutions 42852 (9774) August 2024 Pest Control Service - Trooper Barracks	8/21/2024	Vendor#: 1811	\$55.00	\$0.00	\$0.00	104	
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	John W. Danforth Company SRVCE00055619 Service Call - Replaced Capacitor & Filters at Trooper Barracks	8/21/2024	Vendor#: 1897	\$161.20	\$0.00	\$0.00	28	
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	Cintas 4198915900 Trooper Barracks - (16) mats	8/21/2024	Vendor#: 1758	\$123.42	\$0.00	\$0.00	3	
A00-1650-0200-0000	CENTR COMM- EQUIP	DELL MARKETING, LP 10765179936 PO #683 - 3 Computers (OptiPlex Micro Form Factor 7020), Monitors, & Slim Soundbars	8/21/2024	Vendor#: 565	\$2,051.55	\$0.00	\$0.00	130	
A00-1650-0400-0000	CENT COMMUNICATIONS- CONTR	wynnetWorks 00005461 July 2024 - IT System Support (4 hrs)	8/21/2024	Vendor#: 1703	\$500.00	\$0.00	\$0.00	99	
A00-1650-0400-0000	CENT COMMUNICATIONS- CONTR	Vaspian, LLC INV-020250 August 2024 Billing - VOIP Phone Systems (20 extensions)	8/21/2024	Vendor#: 1947	\$408.00	\$0.00	\$0.00	72	
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	WNY IMAGING SYSTEMS 314497 Kyocera/TASKalfa 358ci (Supervisor's Office Printer)- Q2 Contract Charge and Q1 Overage supplies	8/21/2024	Vendor#: 1239	\$151.92	\$0.00	\$0.00	1	

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A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	WNY IMAGING SYSTEMS 321142 Kyocera/TASKalfa 358ci (Supervisor's Office Printer)- Q3 Contract Charge and Q2 Overage supplies	8/21/2024	Vendor#: 1239	\$191.78	\$0.00	\$0.00	2	
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	WNY IMAGING SYSTEMS 320886 Kyocera/TASKalfa 4054ci (Mail Room) Printing Costs (4/13/24 - 7/12/24)	8/21/2024	Vendor#: 1239	\$158.52	\$0.00	\$0.00	13	
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	GreatAmerica Financial Svcs. 37022172 Agreement #018- 1753664-000 - Lease for Kyocera TASKalfa 4054ci Copier	8/21/2024	Vendor#: 2039	\$167.39	\$0.00	\$0.00	26	
A00-1989-0400-0000	OTHER GENERAL GOV'T SUPPORT	Rotella Grant Management 08012024 August 2024 - Grant Writing Services	8/21/2024	Vendor#: 2056	\$1,800.00	\$0.00	\$0.00	45	
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 7/24 - Acct. # 1001-9309- 037 Acct. # 1001-9309-037- Boston State Signal (49 kwh)	8/21/2024	Vendor#: 37	\$31.65	\$0.00	\$0.00	35	
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 7/24 Acct. #1001-9307- 296 Acct. #1001-9307-296 - Boston Colden Signal (10 kwh)	8/21/2024	Vendor#: 37	\$23.97	\$0.00	\$0.00	39	
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 7/24 - Acct. #1001-9308- 690 Acct. #1001-9308-690 - Boston Cross Signal (251 kwh)	8/21/2024	Vendor#: 37	\$71.47	\$0.00	\$0.00	19	
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 8/24 - Acct. #1001-9308- 690 Acct. #1001-9308-690 - Boston Cross Signal (238 kwh)	8/21/2024	Vendor#: 37	\$48.16	\$0.00	\$0.00	136	
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 8/24 - Acct. #1001-9309- 037 Acct. #1001-9309-037 - Boston State Signal (50 kwh)	8/21/2024	Vendor#: 37	\$28.20	\$0.00	\$0.00	137	
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 8/24 - Acct. #1001-9307- 296 Acct. #1001-9307-296 - Boston Colden Signal (10 kwh)	8/21/2024	Vendor#: 37	\$23.96	\$0.00	\$0.00	138	
A00-3510-0400-0000	DOG CONTROL- CONTR	VERIZON WIRELESS 9970410769 Cell Phones for Town - July 2024	8/21/2024	Vendor#: 53	\$31.24	\$0.00	\$0.00	114	
A00-3510-0400-0000	DOG CONTROL- CONTR	Lee Enterprises, Inc. 500037086 Acct. #90024922 - Order #112865 - Dog Control Information	8/21/2024	Vendor#: 2077	\$158.19	\$0.00	\$0.00	118	
A00-3510-0400-0000	DOG CONTROL- CONTR	Springville Journal 211687 Advertising - Dog License Information (7/18/24)	8/21/2024	Vendor#: 1869	\$144.00	\$0.00	\$0.00	125	
A00-3620-0400-0000	SAFETY INSPECT- CONTR	VERIZON WIRELESS 9970410769 Cell Phones for Town - July 2024	8/21/2024	Vendor#: 53	\$31.24	\$0.00	\$0.00	113	
A00-3620-0400-0000	SAFETY INSPECT- CONTR	Visa 2622 - July 2024 July 2024 Visa Bill - Dropbox, ID Cards, New Toilet, Adobe, Condiments	8/21/2024	Vendor#: 1863	\$260.87	\$0.00	\$0.00	59	
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	VERIZON WIRELESS 9970410769 Cell Phones for Town - July 2024	8/21/2024	Vendor#: 53	\$36.49	\$0.00	\$0.00	116	

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A00-5132-0400-0000	GARAGE-CONTR	NYSEG 8/24 - Acct. #1001-0312-477 - Acct. #1001-0312-477 - Highway Barn (2340 kwh)	8/21/2024	Vendor#: 37	\$229.02	\$0.00	\$0.00		119
A00-5132-0400-0000	GARAGE-CONTR	RUCKER LUMBER INC. HWY - July 2024 HWY Acct. #1470 - Invoice #'s 183654, 183730, 183742, 183744, 183839	8/21/2024	Vendor#: 24	\$26.33	\$0.00	\$0.00		133
A00-5132-0400-0000	GARAGE-CONTR	Constellation NewEnergy, Inc. 68967056301 - Acct. #15446170 - NYSEG Energy Supply - HWY Barn (8/24) 2340 kwh	8/21/2024	Vendor#: 2100	\$198.83	\$0.00	\$0.00		141
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4199879116 Highway - Uniforms	8/21/2024	Vendor#: 1758	\$65.05	\$0.00	\$0.00		79
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4200335179 Highway - (7) Mats, (660) Shop Towels	8/21/2024	Vendor#: 1758	\$93.99	\$0.00	\$0.00		75
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4200335179 Highway - (7) Mats, (660) Shop Towels	8/21/2024	Vendor#: 1758	\$106.20	\$0.00	\$0.00		76
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4200596981 Highway - Uniforms	8/21/2024	Vendor#: 1758	\$64.42	\$0.00	\$0.00		77
A00-5132-0400-0000	GARAGE-CONTR	ERIE COUNTY WATER AUTHORITY Q2 2024 - Acct. #70542520-4 - Acct. #70542520-4 - Highway Barn (April-June 2024)	8/21/2024	Vendor#: 96	\$436.44	\$0.00	\$0.00		43
A00-5132-0400-0000	GARAGE-CONTR	NYSEG 7/24 - Acct. #1001-0312-477 - Acct. #1001-0312-477 - Highway Barn (2340 kwh)	8/21/2024	Vendor#: 37	\$434.62	\$0.00	\$0.00		20
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4199130450 Highway - Uniforms	8/21/2024	Vendor#: 1758	\$65.05	\$0.00	\$0.00		16
A00-5132-0400-0000	GARAGE-CONTR	THE PUMP DOCTOR 19725 12 Rolls of paper for gas machine, parts ribbon, S&H	8/21/2024	Vendor#: 198	\$78.91	\$0.00	\$0.00		14
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4198915911 Highway - (7) Mats, (660) Shop Towels	8/21/2024	Vendor#: 1758	\$93.99	\$0.00	\$0.00		4
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4198915911 Highway - (7) Mats, (660) Shop Towels	8/21/2024	Vendor#: 1758	\$106.20	\$0.00	\$0.00		5
A00-5182-0400-0000	STREET LIGHTING-CONTR	NYSEG 7/24 - Acct. #1005-2715-660 - Acct. #1005-2715-660 - 219 lights (177 kwh)	8/21/2024	Vendor#: 37	\$48.94	\$0.00	\$0.00		68
A00-5182-0400-0000	STREET LIGHTING-CONTR	NYSEG 7/24 - Acct. # 1001-3627-434 - Acct. # 10013627-434 - St. Light, Entire R3 (2249 kwh)	8/21/2024	Vendor#: 37	\$2,140.63	\$0.00	\$0.00		107
A00-5182-0400-0000	STREET LIGHTING-CONTR	NYSEG 7/24 - Acct. #1001-3627-426 - Acct. #1001-3627-426 - St. Light Entire R2 (938 kwh)	8/21/2024	Vendor#: 37	\$308.14	\$0.00	\$0.00		108
A00-6410-0400-0000	PUBLICITY-CONTR	Lee Enterprises, Inc. 500038323 - Acct. #90024922 - Order #103379 (Job Posting: Assistant to Code Enforcement)	8/21/2024	Vendor#: 2077	\$225.00	\$0.00	\$0.00		117
A00-6410-0400-0000	PUBLICITY-CONTR	Springville Journal 211340 PH Notice - Fill Permit 7040 S. Abbott Rd. (7/4/24) + Affidavit Fee	8/21/2024	Vendor#: 1869	\$45.64	\$0.00	\$0.00		121

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A00-6410-0400-0000	PUBLICITY-CONTR	Springville Journal 211341 PH Notice - Fill Permit 6569 Hillcrest Ave. (7/4/24) + Affidavit Fee	8/21/2024	Vendor#: 1869	\$45.64	\$0.00	\$0.00	122	
A00-6410-0400-0000	PUBLICITY-CONTR	Springville Journal 211905 PH Notice - Fire Co. Contracts 2025-2026 (7/25/24) + Affidavit Fee	8/21/2024	Vendor#: 1869	\$51.72	\$0.00	\$0.00	127	
A00-6410-0400-0000	PUBLICITY-CONTR	Lee Enterprises, Inc. 500034851 Acct. #90024922 - Order #103379 (Job Posting: Assistant to Code Enforcement)	8/21/2024	Vendor#: 2077	\$400.00	\$0.00	\$0.00	27	
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	Amazon Capital Services 1H39-YWV3-4QCF Buildings-Squeegee & scrubber / Nutrition-Fan	8/21/2024	Vendor#: 2003	\$26.99	\$0.00	\$0.00	32	
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	Visa 2622 - July 2024 July 2024 Visa Bill - Dropbox, ID Cards, New Toilet, Adobe, Condiments	8/21/2024	Vendor#: 1863	\$28.52	\$0.00	\$0.00	60	
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	Amazon Capital Services 1K1F-X3CX-9F6V Supervisor - Power strip, stapler, Business card holder, A-Z dividers / Nutrition-Sign Holder	8/21/2024	Vendor#: 2003	\$16.99	\$0.00	\$0.00	67	
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	Patricia Hice 7/23/24 Reimb. Reimbursements for Supplies for Senior Picnic	8/21/2024	Vendor#: 1856	\$23.10	\$0.00	\$0.00	55	
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	McCullagh Coffee 115366 Coffee for Nutrition Program	8/21/2024	Vendor#: 1768	\$93.90	\$0.00	\$0.00	129	
A00-7110-0400-0000	PARKS- CONTR	Turf Tenders, Inc. 109470 Battleship Herbicide at Parks	8/21/2024	Vendor#: 2089	\$397.00	\$0.00	\$0.00	139	
A00-7110-0400-0000	PARKS- CONTR	Turf Tenders, Inc. 109463 Round 4 Lawn Application (Fertilization, Broadleaf Weed Control)	8/21/2024	Vendor#: 2089	\$173.50	\$0.00	\$0.00	140	
A00-7110-0400-0000	PARKS- CONTR	ERIE COUNTY WATER AUTHORITY Q3-2024 - Acct. #60687373-4 Acct. #60687373-4 - N. Boston Park (May-August 2024)	8/21/2024	Vendor#: 96	\$288.84	\$0.00	\$0.00	111	
A00-7110-0400-0000	PARKS- CONTR	Certified Pest Solutions 42455 (8890) Treated Yellow Jacket Nest @ N. Boston Park (x2)	8/21/2024	Vendor#: 1811	\$295.00	\$0.00	\$0.00	47	
A00-7110-0400-0000	PARKS- CONTR	ERIE COUNTY WATER AUTHORITY Q2 2024 - Acct. #60687326-5 Acct. #60687326-5 - Town Hall Park (April- June 2024) *Seasonal Acct*	8/21/2024	Vendor#: 96	\$92.68	\$0.00	\$0.00	40	
A00-7110-0400-0000	PARKS- CONTR	NYSEG 7/24 Acct. #1001-6047-333 Acct. #1001-6047-333 - Town Park (2198 kwh)	8/21/2024	Vendor#: 37	\$321.93	\$0.00	\$0.00	38	
A00-7110-0400-0000	PARKS- CONTR	PIONEER MANUFACTURING COMPANY INV-209802 Account #TO9469 - Game Day Aerosol White (10)	8/21/2024	Vendor#: 1358	\$930.00	\$0.00	\$0.00	65	
A00-7110-0400-0000	PARKS- CONTR	Certified Pest Solutions 42759 (9748) Treated Wasp Nest @ N. Boston Playground	8/21/2024	Vendor#: 1811	\$195.00	\$0.00	\$0.00	63	

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A00-7110-0400-0000	PARKS- CONTR	LandPro Equipment 3040608 Air filters, Oil Filters	8/21/2024	Vendor#: 1719	\$211.03	\$0.00	\$0.00	70	
A00-7110-0400-0000	PARKS- CONTR	NYSEG 7/24 - Acct. #1009-1678-366 Acct. #1009-1678-366 - N. Boston Park (127 kwh)	8/21/2024	Vendor#: 37	\$48.82	\$0.00	\$0.00	34	
A00-7110-0400-0000	PARKS- CONTR	Modern Portable Toilets, Inc. 11445433 Portable Toilet @ South Boston Park 6/1/24 - 6/30/24	8/21/2024	Vendor#: 1990	\$170.00	\$0.00	\$0.00	15	
A00-7110-0400-0000	PARKS- CONTR	BOSTON HIGHWAY DEPT. July 2024 - Parks July 2024 - Parks Gas (70.1 gallons) & Diesel (34 gallons)	8/21/2024	Vendor#: 90	\$297.62	\$0.00	\$0.00	153	
A00-7620-0402-0000	ADULT REC- BOS YOUNG @ HEART	BEDORE TOURS 38884 Boston Young at Heart - Trip to Sonnenberg Gardens & Mansion (10/17/24)	8/21/2024	Vendor#: 1383	\$1,930.00	\$0.00	\$0.00	147	
A00-8710-0400-0000	CONSERVATION- CONTR	SHARON STUART 4/4/24 Reimb Fancy Flight Ultimate 20# (bird seed) for CAC	8/21/2024	Vendor#: 1403	\$19.99	\$0.00	\$0.00	128	
A00-8810-0400-0000	CEMETERY-CONTRACTUAL	MODERN TREE SERVICE INC. 7/12/2024 Removed limb off a hickory and a broken hanger over gravestone	8/21/2024	Vendor#: 816	\$900.00	\$0.00	\$0.00	157	
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Aflac 461804 Employee Funded Supplemental Health Ins. - July 2024	8/21/2024	Vendor#: 1887	\$315.72	\$0.00	\$0.00	97	
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Highmark BCBSWNY 240719291828 Health Insurance Premiums - August 2024	8/21/2024	Vendor#: 1378	\$4,746.82	\$0.00	\$0.00	25	
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Lifetime Benefits Solutions, Inc. A062111-IN HRA Admin Fee - July 2024	8/21/2024	Vendor#: 2054	\$52.80	\$0.00	\$0.00	61	
DB0-0600-0000-0000	ACCOUNTS PAYABLE	Fund DB0 AP Account	8/21/2024	Fund DB0 AP Account	\$0.00	\$279,382.01	\$0.00	165	
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	MIDLAND ASPHALT MATERIALS 69201 Chipseal Burr Rd with CRS-2P	8/21/2024	Vendor#: 549	\$4,571.03	\$0.00	\$0.00	154	
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	MIDLAND ASPHALT MATERIALS 69202 Novachip Type B per HWY 284 Agreement (26,317 Tons on 7/22/24 - 7/23/24)	8/21/2024	Vendor#: 549	\$153,765.81	\$0.00	\$0.00	155	
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	MIDLAND ASPHALT MATERIALS 69181 Chipseal various roads with CRS-2P & rented Chip Spreader/Roller (per HWY 284 Agreement)	8/21/2024	Vendor#: 549	\$97,848.65	\$0.00	\$0.00	17	
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	GERNATT ASPHALT PRODUCTS, INC. 9064 09F21HB-9.5mm<.3-402.09 and 402.09R Stone for Drainage (48.05 Tons) & Roadwork/POP (88.07 Tons)	8/21/2024	Vendor#: 212	\$6,658.65	\$0.00	\$0.00	149	

**Town of Boston
Journal Proof Report
Fiscal Year: 2024**

Created By: epericak

Journal Number: AP - 4591		Journal Desc: AP Batch 27		Journal Date: 8/21/2024		Account Period: 8 - Aug		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENCLIQ	Seq #	
DB0-5110-0410-0000	GEN REPAIRS-FUEL & DIESEL	KURK FUEL COMPANY 4603 Diesel Fuel - 2000 Gallons (\$2.6354 per gallon)	8/21/2024	Vendor#: 17	\$5,270.80	\$0.00	\$0.00	156	
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	GERNATT ASPHALT PRODUCTS, INC. 9064 09F21HB-9.5mm<.3-402.09 and 402.09R Stone for Drainage (48.05 Tons) & Roadwork/POP (88.07 Tons)	8/21/2024	Vendor#: 212	\$3,632.87	\$0.00	\$0.00	150	
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	RUCKER LUMBER INC. HWY - July 2024 HWY Acct. #1470 - Invoice #'s 183654, 183730, 183742, 183744, 183839	8/21/2024	Vendor#: 24	\$91.34	\$0.00	\$0.00	135	
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	COUNTY LINE STONE CO, INC. 5270 CR-2 Stone (20.31 tons) for drainage	8/21/2024	Vendor#: 579	\$263.01	\$0.00	\$0.00	18	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Alta Construction Equipment LLC P11/25722 Blower Assy + shipping & Handling	8/21/2024	Vendor#: 2013	\$495.55	\$0.00	\$0.00	12	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	CYNCON EQUIPMENT INC. 95869 90 Deg Knife MTG Clevis, Spacer, Boom Flail Knife, freight	8/21/2024	Vendor#: 1142	\$663.84	\$0.00	\$0.00	69	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Linde Gas & Equipment Inc. 44153078 Acetylene & Oxygen Cylinder Rental (6/20/24 - 7/20/24)	8/21/2024	Vendor#: 2009	\$152.77	\$0.00	\$0.00	78	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts June 2024 - HWY Stmt. HWY Acct. #1961772 - Invoice #'s 273954, 274031, 274629, 274649, 274651	8/21/2024	Vendor#: 204	\$239.00	\$0.00	\$0.00	50	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts June 2024 - HWY Stmt. HWY Acct. #1961772 - Invoice #'s 273954, 274031, 274629, 274649, 274651	8/21/2024	Vendor#: 204	\$139.43	\$0.00	\$0.00	51	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts June 2024 - HWY Stmt. HWY Acct. #1961772 - Invoice #'s 273954, 274031, 274629, 274649, 274651	8/21/2024	Vendor#: 204	\$2.76	\$0.00	\$0.00	52	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts June 2024 - HWY Stmt. HWY Acct. #1961772 - Invoice #'s 273954, 274031, 274629, 274649, 274651	8/21/2024	Vendor#: 204	\$4.26	\$0.00	\$0.00	53	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts June 2024 - HWY Stmt. HWY Acct. #1961772 - Invoice #'s 273954, 274031, 274629, 274649, 274651	8/21/2024	Vendor#: 204	\$48.28	\$0.00	\$0.00	54	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	RUCKER LUMBER INC. HWY - July 2024 HWY Acct. #1470 - Invoice #'s 183654, 183730, 183742, 183744, 183839	8/21/2024	Vendor#: 24	\$1.98	\$0.00	\$0.00	134	

**Town of Boston
Journal Proof Report
Fiscal Year: 2024**

Created By: epericak

Journal Number: AP - 4591		Journal Desc: AP Batch 27		Journal Date: 8/21/2024	Account Period: 8 - Aug		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENCLIQ	Seq #
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	RUCKER LUMBER INC. HWY - July 2024 HWY Acct. #1470 - Invoice #'s 183654, 183730, 183742, 183744, 183839	8/21/2024	Vendor#: 24	\$8.99	\$0.00	\$0.00	131
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	RUCKER LUMBER INC. HWY - July 2024 HWY Acct. #1470 - Invoice #'s 183654, 183730, 183742, 183744, 183839	8/21/2024	Vendor#: 24	\$13.00	\$0.00	\$0.00	132
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	CYNCON EQUIPMENT INC. 95380 Knife MTG Clevis + S&H	8/21/2024	Vendor#: 1142	\$250.88	\$0.00	\$0.00	83
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	CYNCON EQUIPMENT INC. 95474 CREDIT - Knife MTG Clevis, S&H from Inv #95380	8/21/2024	Vendor#: 1142	\$0.00	\$250.88	\$0.00	84
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Alta Construction Equipment LLC P11/25435 Blower Assy	8/21/2024	Vendor#: 2013	\$463.13	\$0.00	\$0.00	85
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Alta Construction Equipment LLC P11/25434 Shipping and Handling from Blower Assy on Inv #P11/25435	8/21/2024	Vendor#: 2013	\$35.96	\$0.00	\$0.00	86
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Alta Construction Equipment LLC P11/25575 CREDIT - Blower Assy on Inv # P11/25435	8/21/2024	Vendor#: 2013	\$0.00	\$463.13	\$0.00	87
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Alta Construction Equipment LLC P11/26908 CREDIT - Shipping and Handling from Inv #P11/25434	8/21/2024	Vendor#: 2013	\$0.00	\$35.96	\$0.00	88
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	WNY Auto Supply July 2024 - HWY Highway Dept. Acct. #140 - Invoice #'s 223736, 224304, 224366, 225197	8/21/2024	Vendor#: 2078	\$36.42	\$0.00	\$0.00	158
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	WNY Auto Supply July 2024 - HWY Highway Dept. Acct. #140 - Invoice #'s 223736, 224304, 224366, 225197	8/21/2024	Vendor#: 2078	\$93.84	\$0.00	\$0.00	159
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	WNY Auto Supply July 2024 - HWY Highway Dept. Acct. #140 - Invoice #'s 223736, 224304, 224366, 225197	8/21/2024	Vendor#: 2078	\$0.00	\$93.84	\$0.00	160
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	WNY Auto Supply July 2024 - HWY Highway Dept. Acct. #140 - Invoice #'s 223736, 224304, 224366, 225197	8/21/2024	Vendor#: 2078	\$57.09	\$0.00	\$0.00	161
DB0-5142-0400-0000	SNOW REMOVAL- CONTRACTUAL	GERNATT ASPHALT PRODUCTS, INC. 8947 Abrasive Sand for Winter (41.14 Tons)	8/21/2024	Vendor#: 212	\$203.64	\$0.00	\$0.00	151
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Aflac 461804 Employee Funded Supplemental Health Ins. - July 2024	8/21/2024	Vendor#: 1887	\$478.60	\$0.00	\$0.00	98
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Lifetime Benefits Solutions, Inc. A062111-IN HRA Admin Fee - July 2024	8/21/2024	Vendor#: 2054	\$46.20	\$0.00	\$0.00	62
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Highmark BCBSWNY 240719291828 Health Insurance Premiums - August 2024	8/21/2024	Vendor#: 1378	\$4,688.04	\$0.00	\$0.00	24

**Town of Boston
Journal Proof Report
Fiscal Year: 2024**

Created By: epericak

Journal Number: AP - 4591		Journal Desc: AP Batch 27		Journal Date: 8/21/2024	Account Period: 8 - Aug		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC/LIQ	Seq #
H04-0600-0000-0000	ACCOUNTS PAYABLE	Fund H04 AP Account	8/21/2024	Fund H04 AP Account	\$0.00	\$4,017.84	\$0.00	172
H04-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 1	CPL 102033 Project #R22.16751.00 - Design of 10,770 ft. Water Main (Water Phase 1) - Services Ending 7/26/24	8/21/2024	Vendor#: 1918	\$3,900.00	\$0.00	\$0.00	143
H04-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 1	Springville Journal 211906 Legal - Bids for H2O Systems Improv. (7/25/24) + Affidavit Fee	8/21/2024	Vendor#: 1869	\$117.84	\$0.00	\$0.00	126
H05-0600-0000-0000	ACCOUNTS PAYABLE	Fund H05 AP Account	8/21/2024	Fund H05 AP Account	\$0.00	\$3,984.00	\$0.00	169
H05-8020-0200-0000	COMPREHENSIVE PLAN UPDATE	CPL 101777 Project #R23.00231.00 - Comp Plan Update - Services Ending 7/26/24	8/21/2024	Vendor#: 1918	\$3,984.00	\$0.00	\$0.00	101
H06-0600-0000-0000	ACCOUNTS PAYABLE	Fund H06 AP Account	8/21/2024	Fund H06 AP Account	\$0.00	\$104,052.77	\$0.00	167
H06-1620-0200-0000	TOWN HALL GENERATOR	Industrial Power & Lighting 58850 Pay App #1 - Town Hall Generator (through 6/30/24)	8/21/2024	Vendor#: 2101	\$53,169.60	\$0.00	\$0.00	145
H06-1620-0200-0000	TOWN HALL GENERATOR	Industrial Power & Lighting 58851 Pay App #2 - Town Hall Generator (through 7/31/24)	8/21/2024	Vendor#: 2101	\$50,508.17	\$0.00	\$0.00	146
H06-1620-0200-0000	TOWN HALL GENERATOR	CPL 101263 Project #R23.00614.00 - Town Hall Generator - Services Ending 6/28/24	8/21/2024	Vendor#: 1918	\$375.00	\$0.00	\$0.00	30
H07-0600-0000-0000	ACCOUNTS PAYABLE	Fund H07 AP Account	8/21/2024	Fund H07 AP Account	\$0.00	\$1,000.00	\$0.00	166
H07-1620-0200-0000	TOWN HALL ENTRYWAY	CPL 101265 Project #R23.01423.00 - T.H. Entry Improvements - Services Ending 6/28/24	8/21/2024	Vendor#: 1918	\$1,000.00	\$0.00	\$0.00	29
L30-0600-0000-0000	ACCOUNTS PAYABLE	Fund L30 AP Account	8/21/2024	Fund L30 AP Account	\$0.00	\$1,566.07	\$0.00	171
L30-5182-0401-0000	CONTRACTS	NYSEG 7/24 - Acct. #1001-3627-418 Acct. #1001-3627-418 - St. Light Dist. 1, R3 (1462 kwh)	8/21/2024	Vendor#: 37	\$1,451.71	\$0.00	\$0.00	109
L30-5182-0401-0000	CONTRACTS	NYSEG 7/24 - Acct. #1001-3627-400 Acct. #1001-3627-400 - St. Light Dist. 1, R2 (292 kwh)	8/21/2024	Vendor#: 37	\$114.36	\$0.00	\$0.00	110
SF0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SF0 AP Account	8/21/2024	Fund SF0 AP Account	\$0.00	\$40.00	\$0.00	170
SF0-3410-0401-0000	CONTRACTS	HEALTHWORKS-WNY, LLP 523171 Patchin Fire Co. - Respirator Test (7/26/24)	8/21/2024	Vendor#: 1499	\$40.00	\$0.00	\$0.00	103
SG0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SG0 AP Account	8/21/2024	Fund SG0 AP Account	\$0.00	\$76,569.59	\$0.00	168
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	WASTE MANAGEMENT 0032479-1342-3 July 2024 Curb Service & Hazardous Waste Collection / June 2024 Recycling Charge (40.83 tons)	8/21/2024	Vendor#: 432	\$67,288.22	\$0.00	\$0.00	89

**Town of Boston
Journal Proof Report
Fiscal Year: 2024**

Created By: epericak

Journal Number: AP - 4591		Journal Desc: AP Batch 27		Journal Date: 8/21/2024		Account Period: 8 - Aug		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC/LIQ	Seq #	
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	WASTE MANAGEMENT 0032479-1342-3 July 2024 Curb Service & Hazardous Waste Collection / June 2024 Recycling Charge (40.83 tons)	8/21/2024	Vendor#: 432	\$7,707.70	\$0.00	\$0.00	90	
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	WASTE MANAGEMENT 0032479-1342-3 July 2024 Curb Service & Hazardous Waste Collection / June 2024 Recycling Charge (40.83 tons)	8/21/2024	Vendor#: 432	\$1,565.42	\$0.00	\$0.00	91	
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	WASTE MANAGEMENT 0032479-1342-3 July 2024 Curb Service & Hazardous Waste Collection / June 2024 Recycling Charge (40.83 tons)	8/21/2024	Vendor#: 432	\$8.25	\$0.00	\$0.00	92	
SM0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SM0 AP Account	8/21/2024	Fund SM0 AP Account	\$0.00	\$9,724.36	\$0.00	164	
SM0-4540-0400-0000	CONTRACTUAL	NATIONAL FUEL 08/2024 - Acct. #3237466 06 Acct. #3237466 06 - EMS Building - August 2024 (14 CCF)	8/21/2024	Vendor#: 726	\$27.12	\$0.00	\$0.00	94	
SM0-4540-0400-0000	CONTRACTUAL	HEALTHWORKS-WNY, LLP 523260 Boston EMS - Physical & Respirator Test (7/31/24)	8/21/2024	Vendor#: 1499	\$84.00	\$0.00	\$0.00	102	
SM0-4540-0400-0000	CONTRACTUAL	BOSTON HIGHWAY DEPT. July 2024 - EMS July 2024 - EMS Gas (83.9 gallons) & Diesel (58.6 gallons)	8/21/2024	Vendor#: 90	\$409.22	\$0.00	\$0.00	152	
SM0-4540-0400-0000	CONTRACTUAL	NYSEG 7/24 Acct. #1001-6047- 341 Acct. #1001-6047-341 - Boston EMS Building (1788 kwh)	8/21/2024	Vendor#: 37	\$410.86	\$0.00	\$0.00	37	
SM0-4540-0400-0000	CONTRACTUAL	BOSTON HIGHWAY DEPT. June 2024 - EMS June 2024 - EMS Gas (79.4 gallons) & Diesel (48.7 gallons)	8/21/2024	Vendor#: 90	\$367.27	\$0.00	\$0.00	11	
SM0-4540-0400-0000	CONTRACTUAL	ERIE COUNTY WATER AUTHORITY Q2 2024 - Acct. #12810600-7 Acct. #12810600-7 - Boston EMS (April - June 2024)	8/21/2024	Vendor#: 96	\$271.23	\$0.00	\$0.00	44	
SM0-9025-0800-0000	LOCAL PENSION FUND	GLENS FALLS NAT'L BANK & TRUST 2024 Contribution Boston EMS Service Award Program - 2024 Contribution	8/21/2024	Vendor#: 338	\$8,154.66	\$0.00	\$0.00	96	
TA0-0600-0000-0000	ACCOUNTS PAYABLE	Fund TA0 AP Account	8/21/2024	Fund TA0 AP Account	\$0.00	\$305.00	\$0.00	163	
TA0-1000-0080-0000	Dog Shelter Fees	Eden Veterinary Clinic, PLLC 2291721 7/15/24 - DL 004-24 - Rabies Vaccine, Town Boarding Fee (9 days)	8/21/2024	Vendor#: 1860	\$305.00	\$0.00	\$0.00	10	
Total Number of 172 Transactions			No Errors		\$536,511.31	\$536,511.31	\$0.00		

AP - 4591 Summary By Fund Number

August 21, 2024 - A B S T R A C T – 2024 Payables

Town of Boston
Journal Proof Report
Fiscal Year: 2024

Created By: epericak

Journal Number: AP - 4591

Journal Desc: AP Batch 27

Journal Date: 8/21/2024

Account Period: 8 - Aug

Status: Currently Active

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
Fund	Debit	Credit	ENC\LIQ					
A00	\$55,025.86	\$55,025.86	\$0.00					
DB0	\$280,225.82	\$280,225.82	\$0.00					
H04	\$4,017.84	\$4,017.84	\$0.00					
H05	\$3,984.00	\$3,984.00	\$0.00					
H06	\$104,052.77	\$104,052.77	\$0.00					
H07	\$1,000.00	\$1,000.00	\$0.00					
L30	\$1,566.07	\$1,566.07	\$0.00					
SF0	\$40.00	\$40.00	\$0.00					
SG0	\$76,569.59	\$76,569.59	\$0.00					
SM0	\$9,724.36	\$9,724.36	\$0.00					
TA0	\$305.00	\$305.00	\$0.00					
Total	\$536,511.31	\$536,511.31	\$0.00					

August 21, 2024 - A B S T R A C T – Solar Escrow

Town of Boston Journal Proof Report Fiscal Year: 2024

Created By: epericak

Journal Number: AP - 4592		Journal Desc: AP Batch 31		Journal Date: 8/21/2024		Account Period: 8 - Aug		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC	LIQ	Seq #
TA0-0600-0000-0000	ACCOUNTS PAYABLE	Fund TA0 AP Account	8/21/2024	Fund TA0 AP Account	\$0.00	\$1,050.00	\$0.00		2
TA0-1000-0031-0000	SOLAR ESCROW	Knauf Shaw LLP 00945 Delaware Solar Project Review - 4/29/24 - 7/26/24 (3hrs)	8/21/2024	Vendor#: 2083	\$1,050.00	\$0.00	\$0.00		1
Total Number of 2 Transactions			No Errors		<u>\$1,050.00</u>	<u>\$1,050.00</u>	<u>\$0.00</u>		

AP - 4592 Summary By Fund Number

Fund	Debit	Credit	ENC	LIQ
TA0	\$1,050.00	\$1,050.00	\$0.00	
Total	\$1,050.00	\$1,050.00	\$0.00	

AUDITED & APPROVED BY TOWN BOARD, RECORDED BY TOWN CLERK _____ **DATE** _____

TOWN CLERK'S MONTHLY REPORT

TOWN OF BOSTON, NEW YORK

JULY, 2024

TO THE SUPERVISOR:

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Pursuant to Section 27, Subd 1 of the Town Law, I hereby make the following statement of all fees and moneys received by me in connection with my office during the month stated above, excepting only such fees and moneys the application and payment of which are otherwise provided for by Law:

A1255

<u>12</u>	DECALS	<u>19.63</u>
<u>3</u>	MARRIAGE LICENSES NO. 24008 TO 24010	<u>52.50</u>
<u>4</u>	PHOTOCOPIES	<u>1.00</u>
<u>1</u>	TOWN MAPS	<u>2.00</u>
<u>16</u>	DEATH CERTIFICATES	<u>160.00</u>
<u>1</u>	MARRIAGE CERTIFICATES	<u>10.00</u>
<u>15</u>	FAXES	<u>3.75</u>

TOTAL TOWN CLERK FEES 248.88

A1550

<u>1</u>	DISPOSITION OF DOG	<u>25.00</u>
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TOTAL A1550 25.00

A2025

<u>1</u>	USE OF FACILITY FEES	<u>75.00</u>
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TOTAL A2025 75.00

A2110

<u>1</u>	VARIANCE	<u>200.00</u>
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TOTAL A2110 200.00

A2544

<u>98</u>	DOG LICENSES	<u>1,118.00</u>
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TOTAL A2544 1,118.00

A2555

<u>15</u>	BUILDING PERMITS	<u>1,950.00</u>
<u>2</u>	PLANNING BD SUB DIV REV	<u>1,000.00</u>
<u>2</u>	PUBLIC HEARING FEE	<u>200.00</u>

TOTAL A2555 3,150.00

A2770

<u>3</u>	MISCELLANEOUS REVENUE	<u>330.00</u>
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TOTAL A2770 330.00

SR2130

<u>1</u>	REFUSE & GARBAGE	<u>59.77</u>
<u>59</u>	WM BAG STICKER	<u>177.00</u>

TOTAL SR2130 236.77

TOWN CLERK'S MONTHLY REPORT

JULY, 2024

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DISBURSEMENTS

PAID TO SUPERVISOR FOR GENERAL FUND	5,146.88
PAID TO SUPERVISOR FOR REFUSE & GARBAGE	236.77
PAID TO NYSDEC FOR DECALS	335.37
PAID TO NYS ANIMAL POPULATION CONTROL PROGRAM	135.00
PAID TO NYS HEALTH DEPT FOR MARRIAGE LICENSES	67.50
TOTAL DISBURSEMENTS	5,921.52

AUGUST 1, 2024



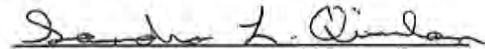
JASON KEDING

, SUPERVISOR

STATE OF NEW YORK, COUNTY OF ERIE, TOWN OF BOSTON

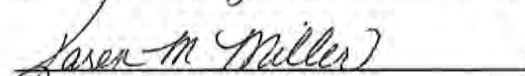
I, SANDRA QUINLAN, being duly sworn, says that I am the Clerk of the TOWN OF BOSTON that the foregoing is a full and true statement of all Fees and moneys received by me during the month above stated, excepting only such Fees the application and payment of which are otherwise provided for by law.

Subscribed and sworn to before me this



Town Clerk

2nd day of August 2024



Notary Public

KAREN M. MILLER
Notary Public, State of New York
Reg. No. 01MI6385215
Qualified in Erie County
Commission Expires 12-31-2026

TOWN OF BOSTON DOG CONTROL OFFICER REPORT

Month of : July

<u>Dates of Month</u>	1st Week 1st - 7th	2nd Week 8th - 14th	3rd Week 15th - 21st	4th Week 22nd - 31st	TOTALS
Phone Calls Received	2	3	5	2	12
Phone Calls Returned	2	3	5	2	12
# of alive dogs picked up	0	1	0	0	1
# of dead dogs picked up	0	0	0	0	0
# of dogs released to owner	0	0	0	0	0
# of dogs euthenized	0	0	0	0	0
# of dogs adopted	0	1	0	0	1
# of dogs impounded	0	1	0	0	1

Signature of Dog Controll Officer: _____

Linda Sherry

Date Submitted: 7.31.24



Erie County Water Authority

295 Main Street • Room 350 • Buffalo, NY 14203-2494
716-849-8484 • Fax 716-849-8463

Accounting Department

July 16, 2024

VIA CERTIFIED MAIL

Ms. Sandra L. Quinlan
Town Clerk
Town of Boston
8500 Boston State Road
Boston, NY 14025

Re: NOTICE OF CLAIM
Hydrant Replacement
OWIP No. 61986
Claim No. 2024-OWIP-022

Dear Ms. Quinlan:

On May 28, 2024, the Erie County Water Authority was notified of a damaged hydrant located at 5178 Keller Road, Boston, New York. The hydrant was replaced on June 5, 2024.

The Authority is awaiting the costs for replacement and restoration and will invoice you once those costs are received.

Sincerely,

ERIE COUNTY WATER AUTHORITY
Accounting Department
(716) 849-8454
accountspayable@ecwa.org

cc: Legal Department



Erie County Water Authority

295 Main Street • Room 350 • Buffalo, NY 14203-2494
716-849-8484 • Fax 716-849-8463

Accounting Department

July 18, 2024

VIA CERTIFIED MAIL

Ms. Sandra L. Quinlan
Town Clerk
Town of Boston
8500 Boston State Road
Boston, NY 14025

**Re: NOTICE OF CLAIM
Hydrant Replacement
OWIP No. 61985
Claim No. 2024-OWIP-021**

Dear Ms. Quinlan:

On May 23, 2024, the Erie County Water Authority was notified of a damaged hydrant located at 5474 Zimmerman Road, Boston, New York. The hydrant was replaced on June 6, 2024.

The Authority is awaiting the costs for replacement and restoration and will invoice you once those costs are received.

Sincerely,

ERIE COUNTY WATER AUTHORITY
Accounting Department
(716) 849-8454
accountspayable@ecwa.org

cc: Legal Department



Erie County Water Authority

295 Main Street • Room 350 • Buffalo, NY 14203-2494
716-849-8484 • Fax 716-849-8463

Accounting Department

July 25, 2024

VIA CERTIFIED MAIL

Ms. Sandra L. Quinlan
Town Clerk
Town of Boston
8500 Boston State Road
Boston, NY 14025

**Re: NOTICE OF CLAIM
Hydrant Replacement
OWIP No. 61985 – **UPDATED**
Claim No. 2024-OWIP-021**

Dear Ms. Quinlan:

On May 23, 2024, the Erie County Water Authority was notified of a damaged hydrant located at 5574 Eiss Hill Road, Boston, New York. The hydrant was replaced on June 6, 2024.

The Authority is awaiting the costs for replacement and restoration and will invoice you once those costs are received.

Sincerely,

ERIE COUNTY WATER AUTHORITY
Accounting Department
(716) 849-8454
accountspayable@ecwa.org

cc: Legal Department

Sandra Quinlan

From: NYSERDA No Reply <no-reply@nyserda.ny.gov>
Sent: Wednesday, July 17, 2024 11:46 AM
To: Town of Boston Bookkeeper; Town of Boston Supervisor
Cc: cec@nyserda.ny.gov; jeff.scharl@nyserda.ny.gov
Subject: GRANT APPROVAL NOTIFICATION: Clean Energy Communities Program – EV Charging Station for the Town of Boston

Follow Up Flag: Flag for follow up
Flag Status: Flagged

According to NYSERDA records, recently submitted a grant application in the amount of \$10,000.00 under the Clean Energy Communities Program.

Congratulations! Your application has been approved by NYSERDA.

The grant funds will be paid in full directly by check or direct deposit.

NYSERDA will not be issuing a press release regarding your grant. If you would like to issue a release, please send us a version to review to cec@nyserda.ny.gov and we will work with our communications department to provide you a quote. Please leave ample time for review prior to planned distribution.

For more information, please review the program [Guidance Document](#).

If you have any questions, please do not hesitate to contact your local Clean Energy Communities Coordinator who is working on NYSERDA's behalf to help you navigate the program. You may also send us an email at cec@nyserda.ny.gov.

Thank you for your interest in NYSERDA's Clean Energy Communities Program.

Again, congratulations!

Clean Energy Communities Team
NYSERDA
17 Columbia Circle | Albany, NY 12203-6399
nyserda.ny.gov
[follow : friend : connect with NYSERDA](#)

----- Forwarded message -----

From: **D'Orlando, Paul** <Paul.D'Orlando@erie.gov>

Date: Thu, Jul 18, 2024 at 2:11 PM

Subject: Erie County CD Consortium Eligible Census Tract Block Groups- 2020 Census Update

To: supervisorkeding@gmail.com <supervisorkeding@gmail.com>

Jason,

We have finally received our long-awaited and updated census block group data numbers from HUD from the 2020 census- ACS. I have attached your municipal map showing the various census tracts and block groups within your community, along with any eligible low/mod areas shaded in orange. There are more block groups as compared with the previous set of maps from 2015 ACS data, so you may notice slightly different block group boundaries in your municipality. The most important takeaway with the newly released data is that our upper quartile percentage we use to qualify CDBG projects increased from 40.34% to 46.10%. This means that the County Consortium area as a whole became slightly more affluent over the past five-year period. Please note that any current 2024 projects you have funded have already been committed and do not have to meet the new 46.10% threshold. However, going forward and starting with our 2025 CDBG application round that occurs this fall, projects that are based upon the low/mod area benefit (i.e.: road reconstruction, sidewalk, water/sewer, playgrounds, etc...) will need to meet the new 46.10% low/moderate income threshold to qualify. Senior and/or handicapped accessibility projects are qualified as limited clientele and are not based off the upper quartile percentage.

I have also attached the list of all block groups in the Consortium by municipality so you can view the income percentages for each individual block group.

AS you will see your eligible block group from the 2015 census is no longer eligible- but you can try to do an income survey of that same or part of the same neighborhood- contact Marie on that.

Please reach out to me or Marie Thornton (Marie.Thornton@erie.gov) with any further questions on your new eligibility maps and/or potential income surveys in the future.

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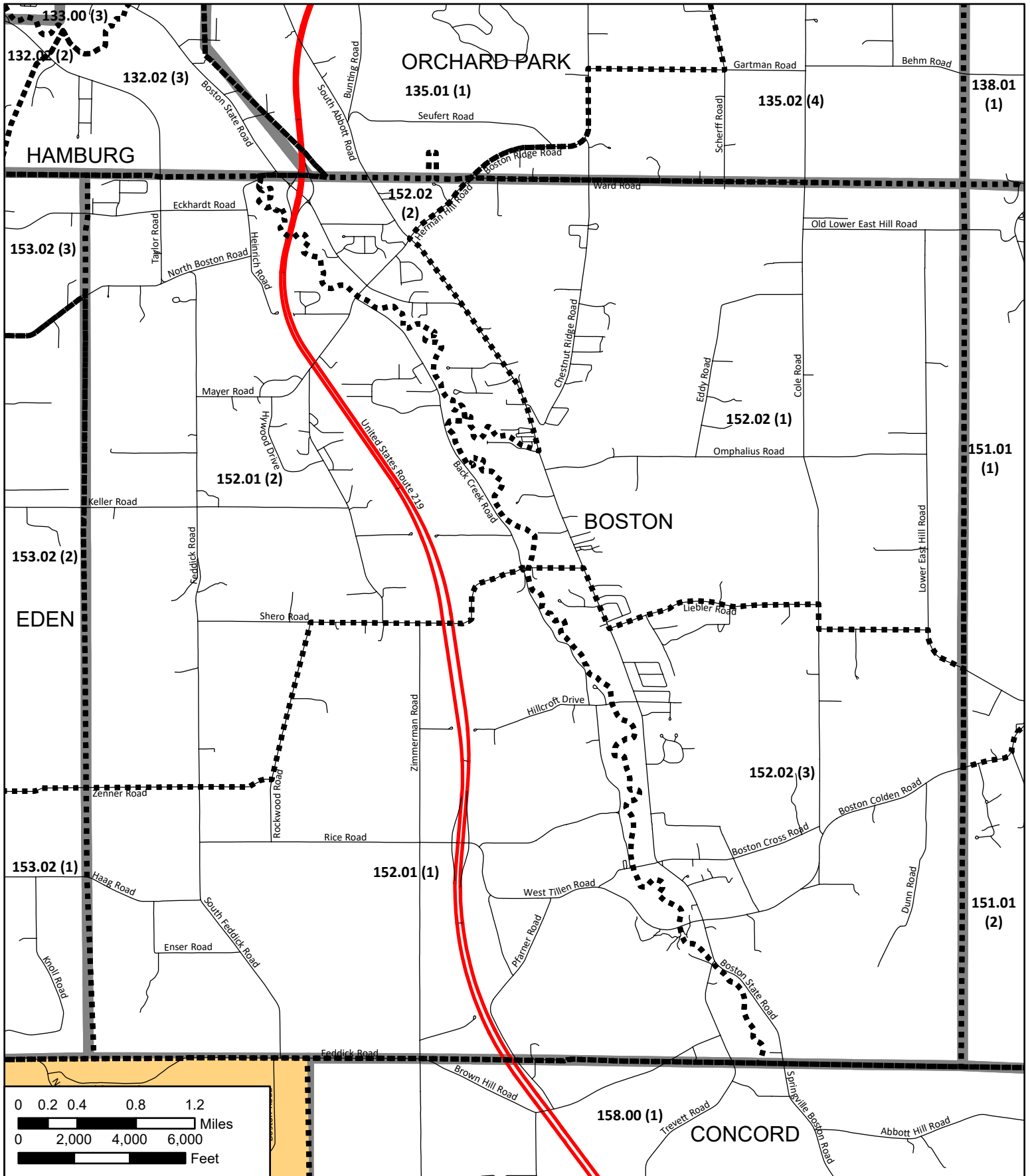
Paul D'Orlando | Principal Contract Monitor (Community Development)

Erie County | Environment & Planning

95 Franklin St., Room 1014 | Buffalo, NY 14202

P:+1(716)858-2194 | F:+1(716)858-7248

Paul.D'Orlando@erie.gov | <http://www.erie.gov>



CDBG Funding -- Eligible Block Groups 2020 ACS Town of Boston, New York



MUNICIPAL TOTALS
Low/Moderate Income Persons - Year 2020
Erie County, New York (Urban County)

MUNICIPALITY	TRACT	BLKGRP	LOWMOD	LOWMODUNIV	LOWMODPCT
Akron (village)	014801	2	860	1,620	53.10%
Akron (village)	014801	1	285	790	36.10%
Total			1,145	2,410	47.51%
Alden (town)	014903	4	760	1,645	46.20%
Alden (town)	014903	5	490	1,505	32.60%
Alden (town)	014903	1	190	945	20.10%
Alden (town)	014903	3	85	1,155	7.40%
Alden (town)	014903	2	20	620	3.20%
Alden (town)	980400	1	0	0	0.00%
Total			1,545	5,870	26.32%
Alden (village)	014901	2	495	1,050	47.10%
Alden (village)	014901	1	320	1,500	21.30%
Total			815	2,550	31.96%
Angola (village)	015501	1	1,120	2,765	40.50%
Total			1,120	2,765	40.51%
Aurora (town)	013802	3	235	655	35.90%
Aurora (town)	013802	4	280	980	28.60%
Aurora (town)	013802	2	135	820	16.50%
Aurora (town)	014000	1	260	1,580	16.50%
Aurora (town)	013801	2	255	1,610	15.80%
Aurora (town)	013802	5	185	1,295	14.30%
Aurora (town)	013802	1	220	1,645	13.40%
Aurora (town)	013801	1	75	570	13.20%
Total			1,645	9,155	17.97%
Boston (town)	015201	1	490	1,190	41.20%
Boston (town)	015201	2	740	2,190	33.80%
Boston (town)	015202	2	490	1,450	33.80%
Boston (town)	015202	3	560	1,935	28.90%
Boston (town)	015202	1	300	1,270	23.60%
Total			2,580	8,035	32.11%
Brant (town)	015600	1	650	1,115	58.30%
Brant (town)	015600	2	420	895	46.90%
Total			1,070	2,010	53.23%
Cattaraugus Indian Reservation	940000	2	720	920	78.30%
Cattaraugus Indian Reservation	940000	1	605	1,100	55.00%
Total			1,325	2,020	65.59%

MUNICIPAL TOTALS
Low/Moderate Income Persons - Year 2020
Erie County, New York (Urban County)

MUNICIPALITY	TRACT	BLKGRP	LOWMOD	LOWMODUNIV	LOWMODPCT
City of Lackawanna	017400	1	1,560	1,845	84.60%
City of Lackawanna	012501	1	695	840	82.70%
City of Lackawanna	012300	3	570	700	81.40%
City of Lackawanna	012400	2	1,030	1,270	81.10%
City of Lackawanna	017400	4	165	215	76.70%
City of Lackawanna	017400	3	1,070	1,405	76.20%
City of Lackawanna	012300	4	845	1,160	72.80%
City of Lackawanna	012300	1	445	620	71.80%
City of Lackawanna	012502	1	725	1,030	70.40%
City of Lackawanna	012400	1	315	455	69.20%
City of Lackawanna	012501	3	1,040	1,595	65.20%
City of Lackawanna	016200	1	765	1,195	64.00%
City of Lackawanna	016200	2	565	930	60.80%
City of Lackawanna	012300	2	520	885	58.80%
City of Lackawanna	012501	5	300	510	58.80%
City of Lackawanna	012501	4	320	740	43.20%
City of Lackawanna	012501	2	190	450	42.20%
City of Lackawanna	012502	2	280	815	34.40%
City of Lackawanna	017400	2	250	850	29.40%
Total			11,650	17,510	66.53%
City of Tonawanda	007600	1	530	730	72.60%
City of Tonawanda	017200	2	245	385	63.60%
City of Tonawanda	007700	4	340	565	60.20%
City of Tonawanda	007800	2	1,260	2,115	59.60%
City of Tonawanda	017200	3	420	750	56.00%
City of Tonawanda	007700	2	475	925	51.40%
City of Tonawanda	007600	2	625	1,270	49.20%
City of Tonawanda	007800	3	615	1,290	47.70%
City of Tonawanda	017200	1	450	990	45.50%
City of Tonawanda	007700	1	475	1,130	42.00%
City of Tonawanda	007700	3	400	1,010	39.60%
City of Tonawanda	007700	5	290	775	37.40%
City of Tonawanda	007800	1	250	670	37.30%
City of Tonawanda	007600	3	310	835	37.10%
City of Tonawanda	007800	4	375	1,320	28.40%
Total			7,060	14,760	47.83%
Clarence (town)	014704	2	390	975	40.00%
Clarence (town)	014605	2	330	840	39.30%
Clarence (town)	014601	1	320	960	33.30%
Clarence (town)	014704	3	445	1,685	26.40%

MUNICIPAL TOTALS
Low/Moderate Income Persons - Year 2020
Erie County, New York (Urban County)

MUNICIPALITY	TRACT	BLKGRP	LOWMOD	LOWMODUNIV	LOWMODPCT
Clarence (town)	014601	3	155	675	23.00%
Clarence (town)	014701	3	330	1,580	20.90%
Clarence (town)	014603	1	545	2,855	19.10%
Clarence (town)	014605	1	480	2,920	16.40%
Clarence (town)	014701	4	185	1,190	15.50%
Clarence (town)	014701	1	180	1,235	14.60%
Clarence (town)	014601	2	370	2,615	14.10%
Clarence (town)	014704	1	145	1,040	13.90%
Clarence (town)	014601	4	170	1,270	13.40%
Clarence (town)	014603	2	115	865	13.30%
Clarence (town)	014606	2	190	1,655	11.50%
Clarence (town)	014703	2	50	915	5.50%
Clarence (town)	014606	1	120	2,535	4.70%
Clarence (town)	014603	3	30	735	4.10%
Clarence (town)	014701	2	35	1,635	2.10%
Clarence (town)	014703	3	15	1,975	0.80%
Clarence (town)	014703	1	0	2,125	0.00%
Total			4,600	32,280	14.25%
Colden (town)	015101	2	170	650	26.20%
Colden (town)	015101	3	155	675	23.00%
Colden (town)	015101	1	425	1,990	21.40%
Total			750	3,315	22.62%
Collins (town)	980300	1	60	60	100.00%
Collins (town)	017501	1	170	425	40.00%
Collins (town)	017502	2	435	1,180	36.90%
Collins (town)	017502	1	300	870	34.50%
Total			965	2,535	38.07%
Concord (town)	015800	2	150	300	50.00%
Concord (town)	015800	1	805	1,880	42.80%
Concord (town)	015800	3	675	1,990	33.90%
Total			1,630	4,170	39.09%
Depew (village)	014502	1	580	790	73.40%
Depew (village)	014501	2	675	1,800	37.50%
Depew (village)	014502	2	500	1,390	36.00%
Depew (village)	014501	1	650	1,905	34.10%
Total			2,405	5,885	40.87%
East Aurora (village)	014000	2	335	1,735	19.30%
East Aurora (village)	013900	1	435	2,315	18.80%

MUNICIPAL TOTALS
Low/Moderate Income Persons - Year 2020
Erie County, New York (Urban County)

MUNICIPALITY	TRACT	BLKGRP	LOWMOD	LOWMODUNIV	LOWMODPCT
Total			770	4,050	19.01%
Eden (town)	015302	2	490	1,090	45.00%
Eden (town)	015302	1	370	920	40.20%
Eden (town)	015302	3	370	960	38.50%
Eden (town)	015301	1	310	1,130	27.40%
Eden (town)	015301	2	375	1,430	26.20%
Eden (town)	015301	3	390	1,965	19.80%
Total			2,305	7,495	30.75%
Elma (town)	014102	3	515	1,325	38.90%
Elma (town)	014101	3	1,075	2,940	36.60%
Elma (town)	014102	1	600	1,860	32.30%
Elma (town)	014101	1	430	1,495	28.80%
Elma (town)	014102	2	460	2,250	20.40%
Elma (town)	014101	2	350	1,865	18.80%
Total			3,430	11,735	29.23%
Evans (town)	015504	1	625	995	62.80%
Evans (town)	015402	4	720	1,365	52.70%
Evans (town)	015503	2	610	1,180	51.70%
Evans (town)	015504	4	435	860	50.60%
Evans (town)	015503	1	545	1,265	43.10%
Evans (town)	015504	2	395	1,105	35.70%
Evans (town)	015402	2	295	845	34.90%
Evans (town)	015401	2	445	1,330	33.50%
Evans (town)	015402	1	400	1,320	30.30%
Evans (town)	015504	3	110	390	28.20%
Evans (town)	015401	1	315	1,455	21.60%
Evans (town)	015402	3	225	1,080	20.80%
Total			5,120	13,190	38.82%
Gowanda - EC (village)	017501	2	815	1,115	73.10%
Gowanda - CC (village)	960400	2	475	1,150	41.30%
Gowanda - CC (village)	960400	1	325	960	33.90%
Total			1,615	3,225	50.08%
Grand Island (town)	007303	5	780	1,255	62.20%
Grand Island (town)	007306	2	290	790	36.70%
Grand Island (town)	007303	1	220	630	34.90%
Grand Island (town)	007306	1	375	1,110	33.80%
Grand Island (town)	007304	2	160	560	28.60%
Grand Island (town)	007303	2	595	2,345	25.40%

MUNICIPAL TOTALS
Low/Moderate Income Persons - Year 2020
Erie County, New York (Urban County)

MUNICIPALITY	TRACT	BLKGRP	LOWMOD	LOWMODUNIV	LOWMODPCT
Grand Island (town)	007306	5	380	1,595	23.80%
Grand Island (town)	007305	1	495	2,540	19.50%
Grand Island (town)	007306	3	150	815	18.40%
Grand Island (town)	007304	3	425	2,725	15.60%
Grand Island (town)	007303	3	180	1,610	11.20%
Grand Island (town)	007304	1	300	2,805	10.70%
Grand Island (town)	007303	4	85	1,095	7.80%
Grand Island (town)	007306	4	95	1,275	7.50%
Total			4,530	21,150	21.42%
Holland (town)	015003	2	520	1,150	45.20%
Holland (town)	015003	1	810	2,195	36.90%
Total			1,330	3,345	39.76%
Lancaster (town)	014207	3	905	1,205	75.10%
Lancaster (town)	014204	3	570	1,035	55.10%
Lancaster (town)	014209	1	620	1,980	31.30%
Lancaster (town)	014207	1	205	835	24.60%
Lancaster (town)	014208	2	410	1,795	22.80%
Lancaster (town)	014204	2	345	1,530	22.50%
Lancaster (town)	014208	1	185	930	19.90%
Lancaster (town)	014204	1	210	1,160	18.10%
Lancaster (town)	014209	2	255	1,755	14.50%
Lancaster (town)	014207	2	210	1,455	14.40%
Lancaster (town)	014209	3	110	790	13.90%
Lancaster (town)	014206	4	260	2,005	13.00%
Lancaster (town)	014208	3	335	2,950	11.40%
Lancaster (town)	014206	2	160	1,420	11.30%
Lancaster (town)	014207	4	190	1,685	11.30%
Lancaster (town)	014206	1	270	2,720	9.90%
Lancaster (town)	014206	3	30	1,420	2.10%
Total			5,270	26,670	19.76%
Lancaster (village)	014400	2	775	1,210	64.00%
Lancaster (village)	014400	3	585	1,070	54.70%
Lancaster (village)	014300	4	470	910	51.60%
Lancaster (village)	014400	1	875	1,845	47.40%
Lancaster (village)	014300	5	500	1,320	37.90%
Lancaster (village)	014300	2	385	1,085	35.50%
Lancaster (village)	014300	1	485	1,585	30.60%
Lancaster (village)	014300	3	285	1,025	27.80%
Total			4,360	10,050	43.38%

MUNICIPAL TOTALS
Low/Moderate Income Persons - Year 2020
Erie County, New York (Urban County)

MUNICIPALITY	TRACT	BLKGRP	LOWMOD	LOWMODUNIV	LOWMODPCT
Marilla (town)	015001	3	555	1,000	55.50%
Marilla (town)	015001	1	620	1,750	35.40%
Marilla (town)	015001	2	130	2,635	4.90%
Total			1,305	5,385	24.23%
Newstead (town)	014804	1	405	930	43.50%
Newstead (town)	014804	3	535	1,755	30.50%
Newstead (town)	014805	1	250	900	27.80%
Newstead (town)	014804	2	290	1,205	24.10%
Newstead (town)	014805	2	270	1,475	18.30%
Total			1,750	6,265	27.93%
North Collins (town)	015700	1	575	1,225	46.90%
North Collins (town)	015700	3	190	615	30.90%
North Collins (town)	015700	2	160	700	22.90%
Total			925	2,540	36.42%
North Collins (village)	015700	4	435	925	47.00%
Total			435	925	47.00%
Orchard Park (town)	013701	3	450	815	55.20%
Orchard Park (town)	013701	2	880	1,950	45.10%
Orchard Park (town)	013701	1	570	1,275	44.70%
Orchard Park (town)	013702	2	570	1,595	35.70%
Orchard Park (town)	013702	3	300	875	34.30%
Orchard Park (town)	013501	2	310	1,030	30.10%
Orchard Park (town)	013501	4	520	1,830	28.40%
Orchard Park (town)	013502	3	605	2,365	25.60%
Orchard Park (town)	013701	4	570	2,550	22.40%
Orchard Park (town)	013501	3	395	1,895	20.80%
Orchard Park (town)	013702	1	615	3,435	17.90%
Orchard Park (town)	013501	5	165	1,015	16.30%
Orchard Park (town)	013501	1	120	790	15.20%
Orchard Park (town)	013502	1	255	1,925	13.20%
Orchard Park (town)	013502	4	95	1,225	7.80%
Orchard Park (town)	013502	2	40	1,630	2.50%
Total			6,460	26,200	24.66%
Orchard Park (village)	013600	1	295	1,335	22.10%
Orchard Park (village)	013600	2	170	1,020	16.70%
Orchard Park (village)	013600	3	95	580	16.40%
Total			560	2,935	19.08%

MUNICIPAL TOTALS
Low/Moderate Income Persons - Year 2020
Erie County, New York (Urban County)

MUNICIPALITY	TRACT	BLKGRP	LOWMOD	LOWMODUNIV	LOWMODPCT
Sardinia (town)	015102	2	465	990	47.00%
Sardinia (town)	015102	1	385	1,750	22.00%
Total			850	2,740	31.02%
Springville (village)	015900	2	905	1,965	46.10%
Springville (village)	015900	1	990	2,160	45.80%
Total			1,895	4,125	45.94%
Tonawanda Indian Reservation	940100	1	15	15	100.00%
Total			15	15	100.00%
Wales (town)	015002	1	520	2,420	21.50%
Wales (town)	015002	2	125	585	21.40%
Total			645	3,005	21.46%
West Seneca (town)	011202	4	735	910	80.80%
West Seneca (town)	011400	2	1,115	1,565	71.20%
West Seneca (town)	017302	2	695	1,310	53.10%
West Seneca (town)	011300	4	655	1,235	53.00%
West Seneca (town)	011400	1	415	795	52.20%
West Seneca (town)	011600	1	725	1,440	50.30%
West Seneca (town)	011700	1	310	620	50.00%
West Seneca (town)	011500	1	410	840	48.80%
West Seneca (town)	011700	3	940	2,170	43.30%
West Seneca (town)	017302	1	480	1,190	40.30%
West Seneca (town)	011800	2	330	820	40.20%
West Seneca (town)	011300	3	150	380	39.50%
West Seneca (town)	012001	2	980	2,495	39.30%
West Seneca (town)	011500	2	200	550	36.40%
West Seneca (town)	011300	1	220	645	34.10%
West Seneca (town)	012001	1	455	1,350	33.70%
West Seneca (town)	011700	2	360	1,130	31.90%
West Seneca (town)	012002	1	370	1,240	29.80%
West Seneca (town)	011300	2	535	1,850	28.90%
West Seneca (town)	012003	1	440	1,720	25.60%
West Seneca (town)	011202	3	610	2,575	23.70%
West Seneca (town)	011800	1	195	835	23.40%
West Seneca (town)	011201	1	455	1,980	23.00%
West Seneca (town)	011202	2	200	890	22.50%
West Seneca (town)	017301	1	415	1,870	22.20%
West Seneca (town)	017302	3	375	1,735	21.60%
West Seneca (town)	011800	3	415	2,065	20.10%
West Seneca (town)	012002	3	275	1,375	20.00%

MUNICIPAL TOTALS
Low/Moderate Income Persons - Year 2020
Erie County, New York (Urban County)

MUNICIPALITY	TRACT	BLKGRP	LOWMOD	LOWMODUNIV	LOWMODPCT
West Seneca (town)	017301	2	160	855	18.70%
West Seneca (town)	012003	3	440	2,395	18.40%
West Seneca (town)	011202	1	115	705	16.30%
West Seneca (town)	011600	2	90	560	16.10%
West Seneca (town)	012003	2	130	850	15.30%
West Seneca (town)	012002	2	145	1,050	13.80%
West Seneca (town)	012001	3	75	800	9.40%
Total			14,615	44,795	32.63%

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization Erie County BOE Date 7/25/2024

Name of person responsible for facilities Erie County Board of Elections

Title Justin Rooney, Office Manager

Applicant Address 139 W. Eagle St. Buffalo, NY

Applicant Daytime Phone # _____ # Of Attendees: 30

Date(s) Requested* Thursday 9/5/2024 Time 8:30am-11:30am Type of Event Inspector Training Course
Friday 9/6/24 Time 1:30pm-4pm

I, THE UNDERSIGNED, REQUEST PERMISSION TO USE THE FOLLOWING: (check all that apply)

☒ Town Hall Community Room w/o Kitchen Thursday 9/5/2024

☐ Planning Board Room

☒ Court Room Friday 9/6/2024

I agree that all facilities used will be properly cleaned to the best of my ability upon completion of the event and that I will be responsible for any damages caused to any of the facilities or grounds.

SIGNATURE OF APPLICANT: S. Quinn on behalf of BCE
email attached

Upon Completion, please submit to Town Clerk

APPROVED/DENIED: 7/26/2024
(date)

INSPECTION: _____
(date)

Sandra Quinlan

From: Rooney, Justin <Justin.Rooney@erie.gov>
Sent: Friday, July 19, 2024 3:52 PM
To: Sandra Quinlan
Subject: Boston

Follow Up Flag: Follow up
Flag Status: Flagged

Sandra,

As you are aware, the Erie County Board of Elections annually hosts training courses for the inspectors who oversee our polling locations and guide the public through the voting experience. Their services are critical to the success and integrity of our local electoral process.

In the past you have generously provided space for these sessions, and it is my/our hope that you will do so again in 2024. If that is the case, please review the class schedule below and advise me/us of your availability:

9/5 9 am and 1pm classes
9/6 9 am and 1pm classes

Once again, thank you for your partnership in this important effort, and please do not hesitate to call me at 858-7843 or email me with your questions or concerns.

Sincerely,

Justin M. Rooney
Office Manager
Erie County Board of Elections
Justin.Rooney@erie.gov

07/31/2024

Town of Boston Board:

Please find attached a copy of Patchin's 2025 Budget as laid out per contractual obligations.

We currently have multiple capital plans to work through including new radios ranging between 55-75,000 and depending on grants possible the numbers can greatly change due to obligations of the grant to be digital compliance.

Our Turnout equipment is also coming to operational age limits per NFPA for interior work and will need replacement. This would cost the company almost 100,000 approximately and could only be narrowed down by a buy today pricing. Hopefully grants are in place for this also.

Our equipment is also aging with our apparatus turning 15yrs old on one engine, 10 on another and 10 on our rescue truck and UTV also. However replacement at this time is not only a large burden upon us but also set out with long lead times and changing costs every month. Average replacement cost for a engine is encroaching on the 1,000,000 price tag when all is said and done. We plan to keep in service what we can to not burden everyone.

These projects all have funds set aside annually and have been submitted to the town with our budgets; however the increases in costs over the past several years it feels as we are only adding to the inflation number and floating with our heads above water.

Respectfully Submitted:

Dave Apa
Patchin 9

Year:	2025
Income:	
Town Tax Monies	\$ 226,158.45
Raffles/Donations	\$ 2,500.00
Total:	\$ 228,658.45
Expenses:	
Truck Payment	\$ 34,487.00
Utilites	\$ 15,000.00
Insurance	\$ 19,000.00
Chief's Budget	\$ 30,000.00
Fuel/Oil/Maint.	\$ 17,000.00
Training/Building	\$ 10,000.00
Fire Prevention	\$ 1,000.00
Taxes	\$ 1,000.00
Snow Plow/Mowing	\$ 8,000.00
Hall Maint.	\$ 30,000.00
Social Functions	\$ 5,000.00
Installation Dinner	\$ 5,000.00
Council Dues	\$ 1,000.00
Accounting Services	\$ 1,500.00
Grant Writer	\$ 6,000.00
Uniforms	\$ 4,000.00
Communication Eq	\$ 825.34
Hose/Equipment Replacement	\$ 5,000.00
Gym Maint.	\$ 500.00
Truck/Building	\$ 20,000.00
Signs/Advertising	\$ 500.00
SCBA Bottles	
Postage/Office	\$ 1,000.00
Replacement Gear	\$ 8,846.11
Parking Lot	\$ 3,000.00
Grant Match	
CPR Fund	
Airbank Maintenece	\$ 1,000.00
Total:	\$ 228,658.45

Patchin 2025 Budget

Sandra Quinlan

From:
Sent: Thursday, August 1, 2024 4:56 PM
To: Town of Boston Supervisor
Cc: Sandra Quinlan; Lisa Rood
Subject: RE: letter of resignation, ZBA and Comprehensive plan steering

Sorry I meant to include resigning from the ZBA also in the body of the message but it only appears in the subject. Thanks. Regards,
Tony Rosati.

Sent from my T-Mobile 4G LTE Device

----- Original message -----

From: Tony Rosati
Date: 7/31/24 7:42 PM (GMT-05:00)
To: 'Jason Keding' <supervisorsoffice@townofboston.com>
Cc: 'Sandra Quinlan' <townclerk@townofboston.com>, Lisa Rood
Subject: letter of resignation, ZBA and Comprehensive plan steering

Jason,

Please accept this as my resignation from both the Comprehensive plan steering committee. We are moving back to East Aurora, and selling our home here. I enjoyed working with everyone and actively participating in various town meetings and functions over the past few years.

Regards,

Tony Rosati

NYSEG and RG&E Upgrading 45,000 Electrical Poles Across New York State

Upgrades part of \$2.1B in investments from Reliable Energy NY Plan to improve service and reliability

One in 10 electrical poles to be upgraded to strengthen the Companies' electrical grid

In 2023, the utilities modernized approx. 25,000 poles across 17 service areas

BINGHAMTON, N.Y. — August 1, 2024 — New York State Electric & Gas (NYSEG) and Rochester Gas and Electric (RG&E) continue taking the necessary steps to modernize their grid, providing safe and reliable service for their customers. The Companies are upgrading 45,000 electrical poles across their service areas in New York State through 2026. These upgrades are part of the \$2.1 billion in infrastructure investments in the Companies' Reliable Energy New York Plan that will improve service and reliability.

NYSEG is investing more than \$750 million and RG&E is investing more than \$270 million in their Asset Condition Replacement programs to improve poles. One in 10 electrical poles are in need of upgrades. In 2023, the utilities upgraded approximately 25,000 utility poles across their service areas, which surpasses the average yearly pole upgrades.

"As the state continues to face harsh and more frequent storms, it's critical to invest in stronger and more durable poles to reduce the frequency and duration of outages for customers," said Mike Craven, vice president of Electric Operations for NYSEG and RG&E. "This is also a good time to remind motorists to use caution as they see crews in the field. Slow down so our crews can complete their work safely."

In 2019, NYSEG and RG&E upgraded to larger wood poles to help improve storm resiliency. Poles are inspected and, in some cases, given a treatment to extend the life of the pole. Utility poles are modernized based on condition and as part of regular system upgrades. In 2023, 18,500 poles were enhanced in NYSEG territory, and 6,329 poles in RG&E's service areas.

This continuous work also helps keep up with the growing demands in energy use across the state. Upgraded poles support the state's ConnectALL program, helping meet the goal of building New York State's digital infrastructure, connecting all New Yorkers through the internet.

NYSEG and RG&E continue to improve the resiliency of the Companies' electric distribution systems and deployment of grid automation tools to create an intelligent system to detect outages and quickly restore power. These grid investments are needed across the country for resiliency and capacity for

the clean energy transition. Customers want improvements to the aging grid and to know they can rely on the electric grid to meet their energy needs. These investments help realize those goals.

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About NYSEG: New York State Electric & Gas Corporation (NYSEG) is a subsidiary of Avangrid, Inc. Established in 1852, NYSEG operates approximately 35,000 miles of electric distribution lines and 4,500 miles of electric transmission lines across more than 40% of upstate New York. It also operates more than 8,150 miles of natural gas distribution pipelines and 20 miles of gas transmission pipelines. It serves approximately 894,000 electricity customers and 266,000 natural gas customers. For more information, visit www.nyseg.com.

About RG&E: Rochester Gas and Electric Corporation (RG&E) is a subsidiary of Avangrid, Inc. Established in 1848, RG&E operates approximately 8,800 miles of electric distribution lines and 1,100 miles of electric transmission lines. It also operates approximately 10,600 miles of natural gas distribution pipelines and 105 miles of gas transmission pipelines. It serves approximately 378,500 electricity customers and 313,000 natural gas customers in a nine-county region in New York surrounding the City of Rochester. For more information, visit www.rge.com.

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#1 IN UTILITIES

CNBC 2024

Media Contact:

Alexis Arnold

alexis.arnold@avangrid.com

585.953.3159

NYSEG and RG&E Improve Restoration Time Accuracy

The Companies review estimates daily to improve process

Estimates are 50% more accurate and timely than 2 years ago

BINGHAMTON, N.Y. — August 5, 2024 — Safe, reliable electricity is so completely woven into the fabric of modern life that any power outage is an interruption to our daily routines. New York State Electric & Gas (NYSEG) and Rochester Gas and Electric (RG&E) are keenly in tune with this fact, and that's why managing the process for generating and communicating Estimated Times of Restoration, or ETRs, is a priority for the Companies – so that their customers can plan for the return to normalcy. Thanks to the focus on this metric, the Companies have seen a 50 percent improvement in well-managed, credible estimates for outages over the last two years.

“We know that accurate and timely information is the number one thing we can do to improve the overall customer experience when there's a power outage,” said Will Nichols, senior director of the Energy Control Center for NYSEG and RG&E. “We meet every morning as a team to review any ETRs that don't meet our ‘well-managed’ criteria, assign a cause to them, and track those causes to find trends that we can address.”

A well-managed ETR falls within a set period around the actual restoration – up to 90 minutes before to within 15 after. While an outage is automatically assigned a default estimate when it occurs, field crews may update this once they've assessed the damage to the equipment and begun working on restoration. One measure of an estimate's success is not changing that prediction too often, though it's sometimes unavoidable as repairs progress. The Companies also try to inform customers of a reason for the outage as early as possible in the process.

As part of this focus, the Companies have rolled out improvements to their mobile apps, like a banner with a clickable link to outage maps, as well as a pop-up notification for updates during outages. These enhancements help customers stay informed when their power is out, so that they can plan more effectively.

The safe and reliable delivery of electric and natural gas service is the number one priority for NYSEG and RG&E. Well-managed ETRs are an important part of that goal. Power outages are unavoidable, whether caused by falling trees and tree limbs, animal contacts, or motor vehicle accidents, but when timely estimates for restoration are paired with the investments the Companies are making to improve the grid – more than \$2 billion over the next few years – customer satisfaction is inevitable.

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#1 IN UTILITIES

CNBC 2024

Media Contact:

Shelby Cohen

Shelby.cohen@avangrid.com

607-788-6785

NYSEG and RGE Preparing for Remnants of Tropical Storm Debby

Heavy Rain and Potential Flooding Expected

Binghamton, N.Y. — August 8, 2024, 3 p.m. — New York State Electric & Gas (NYSEG) and Rochester Gas and Electric (RG&E) are preparing for the impacts of Tropical Storm Debby which is expected to bring heavy rain, potential flooding, and possible severe weather to the areas directly in its path. Moderate winds are anticipated to accompany the front. This storm has the likelihood to affect all NYSEG and RG&E's service areas, which include Western New York, Rochester, Finger Lakes, Southern Tier, North Country, Capital Region, Hudson Valley, and Westchester regions.

Current forecasts call for scattered showers throughout the day Thursday and early Friday as the system enters the state, with a changeover to heavier and more widespread rain as it tracks north. The central region of the state is expected to experience the brunt of the storm as its epicenter crosses the area, with neighboring territories feeling the effects of its outer bands. The storm is forecast to exit the state by Saturday morning.

The Companies urge customers to monitor local forecasts and prepare for the possibility of power outages.

As part of the Companies' storm preparedness protocol, they have been closely monitoring weather forecasts, strategically planning, assembling crews and equipment, and activating employees for storm duty. They have also alerted additional contract tree and line crews that will be available to help restore service should outages occur.

Company Preparations

Readying Crews

In preparation for the event, the Companies have pre-staged approximately 170 additional line crews and 80 additional tree crews across the state to assist with restoration efforts if needed. Company and contractor crews will be onsite and prepared to facilitate an effective and efficient response should outages occur, recognizing the importance of agility in shifting resources to respond to areas of concern.

Equipment Summary

The line and tree crews will be prepared to respond to any rain, flooding, or wind related issues with bucket trucks, auger trucks, woodchippers, dump trucks, and backhoes.

How to Stay Up to Date

NYSEG and RG&E will provide updates throughout the event to the general public on their website and social media channels (Facebook and X). Customers should also sign up for email alerts and download the NYSEG or RG&E mobile app to get the most up-to-date information.

Safety Tips

The Companies also offer customers the following reminders to prepare for the storm and stay safe if power outages do occur.

Before a storm strikes:

- You can use our mobile apps to report and check the status of outages. To download the application, customers should search “AVANGRID” in the Apple or Android app stores and select “NYSEG” or “RG&E”. The application is free to download.
- Sign-up for Outage Alerts to receive updates automatically by phone, text, or email as the companies update the status of the restoration process in their area. Customers can sign up for outage alerts by visiting [here](#) for NYSEG and [here](#) for RG&E.
- Keep battery-operated flashlights and radios on hand, along with supplies of drinking water and non-perishable foods.
- Make sure that smart phones, tablets, and other mobile devices are fully charged.
- Fill your car’s fuel tank.

Stay Away from Downed Wires:

- Stay at least 30 feet from a downed power line.
- If a downed wire comes in contact with your vehicle, stay inside and wait for help. If you must get out because of fire or other danger, jump clear of the vehicle to avoid any contact with the vehicle and the ground at the same time. Land with your feet together and hop with feet together or shuffle away; don’t run or stride.
- **NYSEG customers should call 1.800.572.1131 and RG&E customers should call 1.800.743.1701** to report downed power lines or other hazardous situations.

During a Power Interruption:

- Contact neighbors to see if their power is off. A loss of power may be the result of a blown fuse or a tripped circuit breaker.
- To report a power interruption, contact NYSEG at 1.800.572.1131 or RG&E at 1.800.743.1701.
- Keep refrigerators and freezers closed as much as possible. Most food will last 24 hours if you minimize the opening of refrigerator and freezer doors.

Power Restoration Priorities

The Companies' first priorities are to respond to reports of downed power lines to keep the public safe. NYSEG customers are asked to call [1.800.572.1131](tel:18005721131) and RG&E customers are asked to call at [1.800.743.1701](tel:18007431701) to report downed wires. Once this vital public safety work is complete, the company will:

- Assess the damage to the electricity delivery system.
- Develop a detailed restoration plan.
- Make repairs as quickly as possible.

For additional information, including storm preparation tips, storm safety information, generator safety information, restoration priorities and emergency resources, visit Outage Central at [NYSEG.com](https://www.nyseg.com) or [RGE.com](https://www.rge.com) and on the Companies' social media pages:

- Facebook: @NYSEandG
- X: @NYSEandG
- Facebook: @RochGandE
- X: @RGandE

NYSEG is a subsidiary of Avangrid, Inc.

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#1 IN UTILITIES

by **CNBC** 2024

Media Contact:

Stacy Bartl

Stacybartl2@rge.com

585-233-4878

----- Forwarded message -----

From: esd.sm.wnydri <WNYDRI@esd.ny.gov>

Date: Tue, Aug 6, 2024 at 4:55 PM

Subject: Downtown Revitalization Initiative and New York Forward are Now Open to Applications
To:

Dear Community Stakeholder:

On behalf of the Western New York Regional Economic Development Council (WNY REDC), we are pleased to announce that letters of intent (LOI) and applications for Round 8 of the NYS Downtown Revitalization Initiative (DRI) and Round 3 of NY Forward (NYF) programs are now open to communities across the five-county Western New York region, which includes Allegany, Cattaraugus, Chautauqua, Erie and Niagara.

The region will award \$10 million to one community for the DRI. Additionally, through the NYF program, the region will also award two \$4.5 million awards to communities. Whereas the DRI has historically been awarded to larger downtown areas, the NYF program will support New York's smaller and rural communities with a focus on hamlets and villages.

Communities are encouraged to apply for both the DRI and NYF programs in the same grant cycle, but they are urged to first think carefully, strategically and pragmatically about which program may best suit their needs, circumstances and capabilities.

The brochure and link to apply are available on both the DRI website (<https://www.ny.gov/programs/downtown-revitalization-initiative>) and NYF website (<https://www.ny.gov/programs/ny-forward>). The deadline to submit the LOI is **Friday, September 6, 2024**. The intent to apply is optional but is strongly encouraged and is required if you would like to receive one-on-one technical assistance in the development of a NYF, DRI, or joint DRI application.

New this Year: To be eligible for the DRI or NYF program, municipalities must be a **New York State-certified Pro-Housing Community** or have submitted a letter of intent to become a certified Pro-Housing Community by the application deadline. More information on Pro-Housing Community certification can be found on the New York State Homes and Community Renewal website: (<https://hcr.ny.gov/phc>).

Applications must be submitted via the [Consolidated Funding Application \(CFA\)](#) portal **by 4:00 pm on Friday, October 18, 2024**.

Questions regarding the programs should be email to Mo Sumbundu:

Mo.Sumbundu@esd.ny.gov

IMPORTANT: This e-mail message and any attachments contain information intended for the exclusive use of the individual(s) or entity to whom it is addressed and may contain information that is proprietary, privileged, confidential and/or exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any viewing, copying, disclosure or distribution of this information may be subject to legal restriction or sanction. Please immediately notify the sender by electronic mail or notify the System Administrator by telephone (518)292-5180 or e-mail (administrator@esd.ny.gov) and delete the message. Thank you.



COUNTY OF ERIE

ERIE COUNTY DEPARTMENT OF ENVIRONMENT AND PLANNING
DIVISION OF PLANNING AND COMMUNITY DEVELOPMENT

DANIEL R. CASTLE, AICP, COMMISSIONER

THOMAS E. BAINES, ESQ, DEPUTY COMMISSIONER

August 6, 2024

Sandra L. Quinlan
Town Clerk
8500 Boston State Road
Boston, NY 14025

Re: **Erie County Forest Management Plan Update**

Dear Ms. Quinlan:

Erie County recently started the planning process with CC Environment and Planning to update the 2003 Forest Management Plan. The Plan will guide the management of Erie County's 12 Forest Lots, totaling 2,923 acres located in your neighboring towns of Concord, Holland, and Sardinia. If you are willing, please post the enclosed flyers in your Town Hall and other public buildings, and share with your network as you see fit.

The project website contains information regarding the project, future engagement opportunities, and a public forum. The public forum is available for anyone to post questions, comments, concerns, or ideas. Users can log in at the top right of the webpage to access the forum. A public survey will be live at the end of August.

Please contact me at emily.moll@erie.gov or 716-858-1572 if you have any questions.

Sincerely,

Emily Moll
Planner



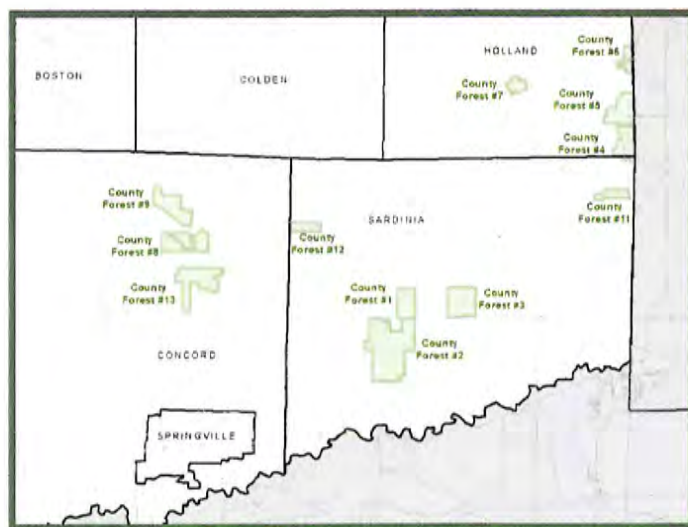
ERIE COUNTY FOREST MANAGEMENT PLAN UPDATE

BACKGROUND

Erie County's Bureau of Forestry was created in 1927. The County has developed several conservation and management plans over the years for its forests. The County currently owns 12 Forest Lots, totaling 2,923 acres. The Lots are located in the towns of Concord, Holland, and Sardinia.

PROJECT INFORMATION

The purpose of this project is to update the 2003 Forest Management Plan, with considerations for the 2019 Parks Master Plan. The development of the plan update will include public & stakeholder engagement; Forest Lot stand delineations and diagnosis; ecological assessments; asset inventory; trails and recreation mapping and recommendations; silviculture prescriptions; and best management practices, recommendations, and implementation plan.



PROJECT WEBSITE

Please visit the project website for more information, future engagement opportunities, and a public forum:
<https://ccdesign23.wixstudio.io/erieforestmgtplan>



SCAN ME





TOWN OF BOSTON

JASON A. KEDING
Supervisor

MICHAEL A. CARTECHINE
JENNIFER L. LUCACHIK
KELLY L. MARTIN
KATHLEEN SELBY
Town Board

SANDRA L. QUINLAN
Town Clerk - Tax Collector

ROBERT J. TELAAK
Highway Supt.

DEBRA K. BENDER
KYLE CALABRESE
Town Justice

Ryan F. McCann
Town Attorney

LAURIE BAKER
Prosecutor

THELMA HORNBERGER
Assessor

THOMAS C. MURPHY
Code Enforcement Officer

August 13, 2024

Town of Boston Clerk
Sandra Quinlan
8500 Boston State Road
RE: Monaco Fill Permit
Dear Ms. Quinlan,

Please place Kevin Monaco on the agenda for the August 21, 2024, town board meeting. Mr. Monaco would like to clear up some miscommunication he had with the code enforcement department. He was bringing in fill to complete the requirements placed on him by New York State that the restricted fill brought to 7040 S. Abbott Rd. in 2022 be covered by either a building or a parking lot. I was under the impression that the fill was in preparation for a second building to be built in the future.

The Code Enforcement Department is satisfied with this explanation.

Very Truly Yours,

Thomas C. Murphy
Code Enforcement Officer
Town of Boston
State of New York
NY0360547

TOWN HALL
(716) 941-6113
Fax (716) 941-6116

TOWN SUPERVISOR
(716) 941-6518
Fax (716) 941-9264

TOWN COURT
(716) 941-6115
Fax (716) 941-5169

HIGHWAY GARAGE
(716) 941-5869
Fax (716) 941-3677

NUTRITION PROGRAM
(716) 941-5773

8500 Boston State Road Boston, New York 14025-9848

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TOWN OF BOSTON, NEW YORK

*Basic Financial Statements, Required
Supplementary Information and Supplementary
Information for the Year Ended December 31, 2022*

TOWN OF BOSTON, NEW YORK
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TOWN OF BOSTON, NEW YORK
Management's Discussion and Analysis
Year Ended December 31, 2022

As management of the Town of Boston, New York (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative. For comparative purposes, certain data from the prior year has been reclassified to conform with the current year presentation.

Financial Highlights

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$2,542,669 (*net position*). This consists of \$1,286,731 net investment in capital assets, \$4,006,531 restricted for specific purposes, and unrestricted net position of (\$2,750,593).
- The Town's total net position increased by \$297,281 during the year ended December 31, 2022.
- At the end of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of \$8,312,949, an decrease of \$775,416 in comparison with the prior year's fund balance of \$9,088,365.
- At the end of the current fiscal year, *unassigned fund balance* for the General Fund was \$2,089,268, or approximately 89.3 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 68.6 percent of the General Fund's total fund balance of \$3,044,413 at December 31, 2022.
- During the year ended December 31, 2022, the Town's total serial bonds outstanding decreased by \$247,933 as a result of the Town's scheduled principal payments.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements—The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town's assets, liabilities and deferred outflows/inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all, or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government support, public safety, health, transportation, economic assistance and opportunity, culture and recreation, home and community services and unallocated interest and other fiscal charges. The Town does not engage in any business-type activities.

The government-wide financial statements can be found on pages 9-10 of this report.

Fund financial statements—A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be classified as governmental funds.

Governmental funds—*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds' balance sheet and the governmental funds' statement of revenues, expenditures, and changes in funds' balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General Fund, Highway—Town Wide Fund, Fire Protection Fund, Water Fund, Garbage and Refuse Fund, and the Capital Projects Fund, all of which are considered to be major funds. Data from the other two governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is presented in the form of combining statements in the Supplementary Information section of this report.

The basic governmental fund financial statements can be found on pages 11-14 of this report.

Notes to the financial statements—The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-43 of this report.

Other information—In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Town’s net pension (asset)—Employees’ retirement system, the Town’s total pension liability related to its length of service awards program and the Town’s budgetary comparison schedules for the General Fund, Highway—Town Wide Fund, Fire Protection Fund, Water Fund, and the Garbage and Refuse Fund. Required Supplementary Information and related notes to the required supplementary information can be found on pages 44-51 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented as other supplementary information immediately following the Required Supplementary Information in the Supplementary Information section on pages 52-53 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government’s financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$2,542,669 at the close of the most recent fiscal year, as compared to \$2,245,388, at the close of the fiscal year ended December 31, 2021.

Table 1, as shown below, presents a condensed statement of net position.

Table 1—Condensed Statements of Net Position—Primary Government

	<u>Governmental Activities</u>
	<u>December 31,</u>
	<u>2022</u>
Current assets	\$ 11,008,466
Noncurrent assets	6,253,823
Total assets	<u>17,262,289</u>
Deferred outflows of resources	1,939,256
Total deferred outflows of resources	<u>1,939,256</u>
Current liabilities	2,080,213
Noncurrent liabilities	12,586,033
Total liabilities	<u>14,666,246</u>
Deferred inflows of resources	1,992,630
Total deferred inflows of resources	<u>1,992,630</u>
Net position:	
Net investment in capital assets	1,286,731
Restricted	4,006,531
Unrestricted	<u>(2,750,593)</u>
Total net position	<u>\$ 2,542,669</u>

The largest portion of the Town’s net position, \$1,286,731, reflects its investment in capital assets (e.g. land, buildings, machinery, equipment, and infrastructure), net of accumulated depreciation less any related debt used to acquire those assets. The Town uses these capital assets to provide a variety of services to citizens; consequently, these assets are *not* available for future spending. Although the Town’s investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net position, \$4,006,531, represents resources that are subject to external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

The remaining component of the Town's net position, (\$2,750,593), is considered to be an unrestricted deficit. This deficit does not mean that the Town does not have resources available to meet its obligations in the ensuing year; rather, it reflects liabilities not related to the Town's capital assets and are not expected to be repaid from current resources. These long-term liabilities, including bonds payable, installment purchase debt, capital leases, compensated absences, and net pension liability, are funded annually within the funds.

Table 2, as presented below, shows the changes in net position for the year ended December 31, 2022.

Table 2—Condensed Statements of Changes in Net Position—Primary Government

	<u>Governmental Activities</u>
	<u>Year Ended December 31,</u>
	<u>2022</u>
Program revenues:	
Charges for services	\$ 268,222
Operating grants and contributions	43,550
Capital grants and contributions	912,156
General revenues	<u>4,744,750</u>
Total revenues	<u>5,968,678</u>
Total expenses	<u>5,671,397</u>
Change in net position	297,281
Net position—beginning	<u>2,245,388</u>
Net position—ending	<u><u>\$ 2,542,669</u></u>

A summary of sources of revenues for the years ended December 31, 2022 is presented in Table 3 below.

Table 3—Summary of Sources of Revenues—Primary Government

	<u>Year Ended December 31,</u>
	<u>2022</u>
Charges for services	\$ 268,222
Operating grants and contributions	43,550
Capital grants and contributions	912,156
Property taxes, tax items and non-property taxes	4,800,768
Use of money and property	(425,308)
Sale of property and compensation for loss	26,625
Miscellaneous	7,443
Interfund Revenues	60,571
Unrestricted state aid	<u>274,651</u>
Total revenues	<u><u>\$ 5,968,678</u></u>

The Town's most significant source of revenues for the year ended December 31, 2022 was property taxes, tax items and non-property taxes, which accounted for \$4,800,768, or 80.4 percent of total revenues. The next largest source of revenue was capital grants and contributions, which accounted for \$912,156, or 15.3 percent of total revenues.

A summary of program expenses for the years ended December 31, 2022 is presented below in Table 4:

Table 4—Summary of Program Expenses—Primary Government

	<u>Year Ended December 31,</u> <u>2022</u>
General government support	\$ 861,859
Public safety	931,304
Health	175,123
Transportation	1,893,944
Economic assistance and opportunity	56,559
Culture and recreation	597,593
Home and community services	1,009,526
Interest and other fiscal charges	145,489
Total expenses	<u>\$ 5,671,397</u>

The Town's most significant expense items for the year ended December 31, 2022 were transportation of \$1,893,944, or 33.4 percent of total expenses, home and community services of \$1,009,526, or 17.8 percent of total expenses, and public safety of \$931,304, or 16.4 percent of total expenses.

Financial Analysis of Governmental Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds—The focus of the Town's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not been limited to use for a particular purpose by an external party, the Town itself, or a group of individuals that has been delegated to assign resources for use for particular purposes by the Town Board.

At December 31, 2022, the Town's governmental funds reported combined ending fund balance of \$8,312,949, a decrease of \$775,416 from the prior year fund balance of \$9,088,365. Approximately 22.6 percent of this amount, \$1,879,350 constitutes *unassigned fund balance*, which is available for spending at the Town's discretion. The remainder of fund balance is either *nonspendable*, *restricted* or *assigned* to indicate that it is (1) not in spendable form, \$28,629, (2) restricted for particular purposes, \$4,006,531, or (3) assigned for particular purposes, \$2,398,439.

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$2,089,268, while total fund balance increased to \$3,044,413. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 89.3 percent of total General Fund expenditures and other financing uses, while total fund balance represents approximately 68.6 percent of that same amount.

The Town's Highway—Town Wide fund ending fund balance was \$967,771. \$289,695 is restricted for capital projects, \$444,577, is *assigned to specific use* and \$165,706 is reported as fund balance assigned for subsequent year's expenditures. During the year ended December 31, 2022, the Highway—Town Wide fund balance decreased \$156,686 as a result of budgeted use of fund balance.

The Town's Fire Protection Fund ending fund balance decreased \$471,242 to an ending fund balance of \$2,575,629. \$2,154,324 is restricted for LOSAP and \$403,825 is *assigned to specific use*.

The Town's Water Fund increased \$79,213 to an ending fund balance of \$948,263. \$353,660 is restricted for debt and \$591,569, is *assigned to specific use*.

The Town's Garbage and Refuse fund ending fund balance decreased \$2,271 to an ending fund balance of \$144,628 and the entire amount of fund balance, of \$144,628 is *assigned to specific use*.

The Town's Capital Projects Fund fund balance decreased \$209,918 resulting in a deficit ending fund balance of \$(209,918).

General Fund Budgetary Highlights

The Town's General Fund budget generally contains budget amendments during the year. The budget is allowed to be amended upward (increased) for prior year's encumbrances since the funds were allocated under the previous year's budget, and the Town has appropriately assigned an equal amount of fund balance at year-end for this purpose. Furthermore, the budget is allowed to be amended upward (increased) for additional current year appropriations supported by an increase in budgeted revenues or appropriation of fund balance. A budgetary comparison schedule within the required supplementary information section of this report has been provided to demonstrate compliance with their budget.

A summary of the General Fund results of operations for the year ended December 31, 2022 is presented in Table 5 below:

Table 5—General Fund Budget

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues and other financing sources	\$ 1,688,764	\$ 1,738,453	\$ 2,442,306	\$ 703,853
Expenditures and other financing uses	<u>2,086,503</u>	<u>2,608,953</u>	<u>2,340,715</u>	<u>268,238</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (397,739)</u>	<u>\$ (870,500)</u>	<u>\$ 101,591</u>	<u>\$ 972,091</u>

Original budget compared to final budget—During the year, overall budgeted appropriations increased \$522,450 primarily due to capital project interfund transfers.

Final budget compared to actual results—A review of actual revenues and expenditures compared to estimated revenues and appropriations in the final budget yields several favorable variances, most notably related to savings in general government support and employee benefits expenditures due to conservative spending town wide.

Capital Assets and Debt Administration

Capital assets—The Town's investment in capital assets for its governmental activities as of December 31, 2022, amounted to \$5,969,210 (net of accumulated depreciation/amortization). This investment in capital assets includes land, buildings, improvements, vehicles and equipment, and infrastructure.

Capital assets net of depreciation for the governmental activities at the years ended December 31, 2022 and 2021 are presented below:

Table 6—Summary of Capital Assets (Net of Accumulated Depreciation/Amortization)

	Governmental Activities	
	December 31,	
	2022	2021
Land	\$ 203,600	\$ 203,600
Construction in progress	1,041,135	35,627
Buildings	2,228,918	2,284,610
Improvements	797,895	849,125
Vehicles and equipment	1,203,310	884,783
Right-to-use leased equipment	17,185	-
Infrastructure	476,071	491,940
Art and historical treasures	1,096	1,134
Total	<u>\$ 5,969,210</u>	<u>\$ 4,750,819</u>

Additional information on the Town's capital assets can be found in Note 4 to the financial statements.

Long-term debt—At December 31, 2022, the Town had net bonded debt outstanding of \$4,441,932, as compared to \$4,689,865 at December 31, 2022. During the year, the Town made scheduled principal payments of \$247,933.

The Town's governmental activities also have recorded liabilities for an installment purchase debt, lease liability, compensated absences, net pension liability—ERS and total pension liability—LOSAP.

A summary of the Town's long-term liabilities at December 31, 2022 and December 31, 2021 is presented in Table 7 below:

Table 7—Summary of Long-Term Liabilities

	Governmental Activities	
	December 31,	
	2022	2021
Serial bonds	\$ 4,441,932	\$ 4,689,865
Installment purchase debt	27,378	40,369
Lease liability	17,542	-
Compensated absences	174,113	142,664
Net pension liability—ERS	-	3,553
Total pension liability—LOSAP	<u>7,925,068</u>	<u>3,058,425</u>
Total	<u>\$ 12,586,033</u>	<u>\$ 7,934,876</u>

Additional information on the Town's long-term liabilities can be found in Note 12 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate, not seasonally adjusted, for Erie County during December 2022 was 3.3 percent, as compared to New York State's unemployment rate of 4.1 percent. These factors are considered in preparing the Town's budget.

The Town considered current year operational expenses and estimated increases based on economic factors when establishing the fiscal year 2023 budget. The General Fund tax rate is \$1.74 per thousand of assessed value for the 2023 budget year.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Supervisor's Office, Town of Boston, 8500 Boston State Road, Boston, New York 14025.

BASIC FINANCIAL STATEMENTS

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TOWN OF BOSTON, NEW YORK
Statement of Net Position
December 31, 2022

	Primary Government
	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,319,062
Restricted cash and cash equivalents	2,726,212
Restricted investments	2,741,991
Receivables	41,447
Intergovernmental receivables	318,428
Lease receivable	832,697
Prepaid items	28,629
Noncurrent net pension asset	284,613
Capital assets not being depreciated	1,244,735
Capital assets, net of accumulated depreciation/amortization	<u>4,724,475</u>
Total assets	<u>17,262,289</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows—relating to pensions	<u>1,939,256</u>
Total deferred outflows of resources	<u>1,939,256</u>
LIABILITIES	
Accounts payable	526,559
Accrued liabilities	63,572
Other liabilities	28,410
Bond anticipation notes payable	1,013,790
Unearned revenue	447,882
Noncurrent liabilities:	
Due within one year	246,081
Due within more than one year	<u>12,339,952</u>
Total liabilities	<u>14,666,246</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows—relating to pensions	1,313,755
Deferred inflows—relating to leases receivable	<u>678,875</u>
Total deferred inflows of resources	<u>1,992,630</u>
NET POSITION	
Net investment in capital assets	1,286,731
Restricted for:	
Tax stabilization	84,593
Capital projects	1,413,954
LOSAP	2,154,324
Debt	353,660
Unrestricted	<u>(2,750,593)</u>
Total net position	<u>\$ 2,542,669</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF BOSTON, NEW YORK
Statement of Activities
Year Ended December 31, 2022

					Net (Expense) Revenue and Changes in Net Position
Function/Programs	Expenses	Program Revenues			Primary Government Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government support	\$ 861,859	\$ 223,703	\$ 41,050	\$ 109,300	\$ (487,806)
Public safety	931,304	43,157	-	-	(888,147)
Health	175,123	1,362	-	-	(173,761)
Transportation	1,893,944	-	-	202,957	(1,690,987)
Economic assistance and opportunity	56,559	-	-	-	(56,559)
Culture and recreation	597,593	-	2,500	187,798	(407,295)
Home and community services	1,009,526	-	-	412,101	(597,425)
Interest and other fiscal charges	145,489	-	-	-	(145,489)
Total primary government	<u>\$ 5,671,397</u>	<u>\$ 268,222</u>	<u>\$ 43,550</u>	<u>\$ 912,156</u>	<u>(4,447,469)</u>
General revenues:					
Property taxes and tax items					3,182,453
Non-property taxes					1,618,315
Use of money and property					(425,308)
Sale of property and compensation for loss					26,625
Miscellaneous					7,443
Interfund revenues					60,571
Unrestricted state aid					<u>274,651</u>
Total general revenues					<u>4,744,750</u>
Change in net position					297,281
Net position—beginning					<u>2,245,388</u>
Net position—ending					<u>\$ 2,542,669</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF BOSTON, NEW YORK
Balance Sheet—Governmental Funds
December 31, 2022

	<u>General</u>	<u>Highway— Town Wide</u>	<u>Fire Protection</u>	<u>Water</u>	<u>Garbage and Refuse</u>	<u>Capital Projects</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
ASSETS								
Cash and cash equivalents	\$ 2,201,612	\$ 563,914	\$ 421,589	\$ 594,603	\$ 286,314	\$ 170,697	\$ 80,333	\$ 4,319,062
Restricted cash and cash equivalents	889,233	289,695	-	353,660	-	1,013,790	179,834	2,726,212
Restricted investments	-	-	2,154,324	-	-	-	587,667	2,741,991
Receivables	32,147	9,300	-	-	-	-	-	41,447
Intergovernmental receivables	133,783	157,680	-	-	953	26,012	-	318,428
Lease receivable	832,697	-	-	-	-	-	-	832,697
Due from other funds	211,000	-	-	-	-	-	-	211,000
Prepaid items	18,036	10,593	-	-	-	-	-	28,629
Total assets	<u>\$ 4,318,508</u>	<u>\$ 1,031,182</u>	<u>\$ 2,575,913</u>	<u>\$ 948,263</u>	<u>\$ 287,267</u>	<u>\$ 1,210,499</u>	<u>\$ 847,834</u>	<u>\$ 11,219,466</u>
LIABILITIES								
Accounts payable	\$ 139,090	\$ 43,248	\$ 284	\$ -	\$ 142,639	\$ 195,627	\$ 5,671	\$ 526,559
Accrued liabilities	-	1	-	-	-	-	-	1
Due to other funds	-	-	-	-	-	211,000	-	211,000
Other liabilities	8,248	20,162	-	-	-	-	-	28,410
Bond anticipation notes payable	-	-	-	-	-	1,013,790	-	1,013,790
Unearned revenue	447,882	-	-	-	-	-	-	447,882
Total liabilities	<u>595,220</u>	<u>63,411</u>	<u>284</u>	<u>-</u>	<u>142,639</u>	<u>1,420,417</u>	<u>5,671</u>	<u>2,227,642</u>
DEFERRED INFLOWS OF RESOURCES								
Deferred inflows—relating to leases receivable	678,875	-	-	-	-	-	-	678,875
Total deferred inflows of resources	<u>678,875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>678,875</u>
FUND BALANCES (DEFICIT)								
Nonspendable	18,036	10,593	-	-	-	-	-	28,629
Restricted	441,351	289,695	2,154,324	353,660	-	-	767,501	4,006,531
Assigned	495,758	667,483	421,305	594,603	144,628	-	74,662	2,398,439
Unassigned	2,089,268	-	-	-	-	(209,918)	-	1,879,350
Total fund balances (deficit)	<u>3,044,413</u>	<u>967,771</u>	<u>2,575,629</u>	<u>948,263</u>	<u>144,628</u>	<u>(209,918)</u>	<u>842,163</u>	<u>8,312,949</u>
Total liabilities and fund balances (deficit)	<u>\$ 4,318,508</u>	<u>\$ 1,031,182</u>	<u>\$ 2,575,913</u>	<u>\$ 948,263</u>	<u>\$ 287,267</u>	<u>\$ 1,210,499</u>	<u>\$ 847,834</u>	<u>\$ 11,219,466</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF BOSTON, NEW YORK
Reconciliation of the Balance Sheet—Governmental Funds
to the Government-wide Statement of Net Position
December 31, 2022

Amounts reported for governmental activities in the statement of net position (page 9) are different because:

Total fund balances—governmental funds (page 11)	\$ 8,312,949
Net pension assets are not current financial resources and, therefore, are not reported in the funds.	284,613
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statements. The cost of the assets is \$11,401,944 and the accumulated depreciation is \$5,432,734.	5,969,210
Deferred outflows of resources and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the fund statements:	
Deferred outflows related to employer contributions	\$ 85,886
Deferred outflows related to experience, changes of assumptions, investment earnings, and changes in proportion	1,853,370
Deferred inflows related to pension plans	<u>(1,313,755)</u>
	625,501
Net accrued interest expense for serial bonds is not reported in the fund statements.	(63,571)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements. The effects of these items are:	
Serial bonds	\$ (4,441,932)
Installment purchase debt	(27,378)
Lease liability	(17,542)
Compensated absences	(174,113)
Total pension liability—LOSAP	<u>(7,925,068)</u>
	<u>(12,586,033)</u>
Net position of governmental activities	<u>\$ 2,542,669</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF BOSTON, NEW YORK
Statement of Revenues, Expenditures, and Changes in
Fund Balances—Governmental Funds
Year Ended December 31, 2022

								Total
	General	Highway— Town Wide	Fire Protection	Water	Garbage and Refuse	Capital Projects	Nonmajor Funds	Governmental Funds
REVENUES								
Real property taxes and tax items	\$ 179,945	\$ 844,769	\$ 778,709	\$ 467,305	\$ 797,640	\$ -	\$ 114,085	\$ 3,182,453
Non-property tax items	1,093,315	250,000	225,000	-	-	-	50,000	1,618,315
Departmental income	16,030	-	-	-	4,418	-	-	20,448
Use of money and property	97,564	2,342	(441,302)	1,987	793	1,082	(87,774)	(425,308)
Licenses and permits	43,157	-	-	-	-	-	-	43,157
Fines and forfeitures	203,255	-	-	-	-	-	-	203,255
Sale of property and compensation for loss	2,100	24,525	-	-	-	-	-	26,625
Miscellaneous	7,443	1,362	-	-	-	-	-	8,805
Interfund revenues	-	60,571	-	-	-	-	-	60,571
State aid	280,151	202,957	-	-	-	-	-	483,108
Federal aid	497,249	-	-	-	-	250,000	-	747,249
Total revenues	<u>2,420,209</u>	<u>1,386,526</u>	<u>562,407</u>	<u>469,292</u>	<u>802,851</u>	<u>251,082</u>	<u>76,311</u>	<u>5,968,678</u>
EXPENDITURES								
Current:								
General government support	1,015,050	-	104	47	-	-	13	1,015,214
Public Safety	82,716	-	629,874	-	-	-	-	712,590
Health	-	-	-	-	-	-	74,402	74,402
Transportation	138,099	1,373,034	-	-	-	-	13,293	1,524,426
Economic assistance and opportunity	32,946	-	-	-	-	-	-	32,946
Culture and recreation	256,660	-	-	-	-	227,176	-	483,836
Home and community services	115,203	-	-	60,508	805,122	650,729	-	1,631,562
Employee benefits	215,261	170,178	403,671	-	-	-	90,283	879,393
Debt service:								
Principal	44,555	-	-	207,933	-	-	12,991	265,479
Interest and other fiscal charges	23,320	-	-	121,591	-	-	1,432	146,343
Total expenditures	<u>1,923,810</u>	<u>1,543,212</u>	<u>1,033,649</u>	<u>390,079</u>	<u>805,122</u>	<u>877,905</u>	<u>192,414</u>	<u>6,766,191</u>
Excess (deficiency) of revenues over expenditures	<u>496,399</u>	<u>(156,686)</u>	<u>(471,242)</u>	<u>79,213</u>	<u>(2,271)</u>	<u>(626,823)</u>	<u>(116,103)</u>	<u>(797,513)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	416,905	-	416,905
Transfers out	(416,905)	-	-	-	-	-	-	(416,905)
Capital lease issued	22,097	-	-	-	-	-	-	22,097
Total other financing sources (uses)	<u>(394,808)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>416,905</u>	<u>-</u>	<u>22,097</u>
Net change in fund balances (deficit)	101,591	(156,686)	(471,242)	79,213	(2,271)	(209,918)	(116,103)	(775,416)
Fund balances—beginning	<u>2,942,822</u>	<u>1,124,457</u>	<u>3,046,871</u>	<u>869,050</u>	<u>146,899</u>	<u>-</u>	<u>958,266</u>	<u>9,088,365</u>
Fund balances (deficit)—ending	<u>\$ 3,044,413</u>	<u>\$ 967,771</u>	<u>\$ 2,575,629</u>	<u>\$ 948,263</u>	<u>\$ 144,628</u>	<u>\$ (209,918)</u>	<u>\$ 842,163</u>	<u>\$ 8,312,949</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF BOSTON, NEW YORK
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances—Governmental Funds to the Government-wide Statement of Activities
Year Ended December 31, 2022

Amounts reported for governmental activities in the statement of activities (page 10) are different because:

Net change in fund balances—total governmental funds (page 13) \$ (775,416)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense and loss on disposals in the current period.

Capital asset additions	\$ 1,481,576	
Depreciation expense	<u>(263,185)</u>	1,218,391

Net differences between pension contributions recognized on the fund financial statements and the government-wide financial statements are as follows:

Town pension contributions and benefit payments	\$ 426,754	
Cost of benefits earned net of employee contributions	<u>(785,235)</u>	(358,481)

In the statement of activities, interest expense is recognized as it accrues, regardless of when it is paid. 854

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Additionally, in the statement of activities, certain operating expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). The net effect of these differences in the treatment of long-term debt and the related items is as follows:

Principal payments on serial bonds	\$ 247,933	
Principal payment on installment purchase debt	12,991	
Leases issued	(22,097)	
Repayment of leases	4,555	
Change in compensated absences	<u>(31,449)</u>	<u>211,933</u>

Change in net position of governmental activities \$ 297,281

The notes to the financial statements are an integral part of this statement.

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TOWN OF BOSTON, NEW YORK
Notes to the Financial Statements
Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Town of Boston, New York (the “Town”) have been prepared in conformity with accounting principles generally accepted in the United States of America (“U.S. GAAP”) as applied to governmental units. The Governmental Accounting Standards Board (the “GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town’s accounting policies are described below.

Description of Government-Wide Financial Statements

The government-wide financial statements (i.e. statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. All fiduciary activities are reported only in the fund financial statements. The Town reports no fiduciary activities. *Governmental activities*, which are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. The Town reports no business-type activities. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. For the year ended December 31, 2022 the Town reports no component units.

Reporting Entity

The Town, which was established in 1817, is located within the County of Erie, New York. The Town operates under provisions of New York State law and various local laws. The five-member Town Board is the legislative body responsible for overall operations. The Supervisor serves as both Chief Executive Officer and Chief Fiscal Officer.

The Town provides the following services to its residents: fire protection, highway, senior services, street lighting, ambulance service, water service, and general administration.

Independently elected officials of the Town include:

Supervisor	Town Clerk / Collector of Taxes
Council Members (4)	Superintendent of Highways
Town Justices (2)	

Units of local government which operate within the boundaries of the Town consist of the County of Erie. Public education is provided by four school districts within the Town.

Basis of Presentation—Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments and charges between the Town's various functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Basis of Presentation—Fund Financial Statements

The fund financial statements provide information about the Town's governmental funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Town reports the following major governmental funds:

- *General Fund*—The General Fund constitutes the primary operating fund of the Town and includes all operations of the general government, not required to be recorded in other funds. The principal source of revenue for the General Fund is non-property tax items.
- *Highway—Town Wide Fund*—The Highway—Town Wide Fund was established pursuant to Highway Law Section 141 to account for revenues and expenditures specific to highway purposes. The principal source of revenue for the Highway—Part Town Fund is real property taxes, non-property tax items and State aid.
- *Fire Protection Fund*—The Fire Protection Fund is used to record all revenues and expenditures related to operation and maintenance of the fire protection in the Town. The principal source of revenue for the Fire Protection Fund is real property taxes.
- *Water Fund*—The Water Fund is used to record all revenues and expenditures related to operation and maintenance of the Town's water districts. The principal source of revenue for the Water Fund is real property taxes.
- *Garbage and Refuse Fund*—The Garbage and Refuse Fund is used to record all activity related to garbage pickup and recycling within the Town. The principal source of revenue for the Garbage and Refuse Fund is real property taxes.
- *Capital Projects Fund*—The Capital Projects fund is used to account for financial resources to be used for the acquisition and construction of major capital assets.

The Town reports the following nonmajor funds: Lighting District Fund and Ambulance Fund.

During the course of operations the Town has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences, pensions and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt are reported as other financing sources.

Property taxes, non-property taxes, franchise taxes, licenses, interest and state and federal aid associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met and the amount is received during the period or within the period of availability. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements are met and the amount is received during the period of availability. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents—The Town's cash and cash equivalents consist of cash on hand, demand deposits, time deposits and short-term, highly liquid investments with original maturities of three months or less from the date of acquisition. New York State law governs the Town's investment policies. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities.

Restricted Cash and Cash Equivalents—Restricted cash and cash equivalents represent fund balance restricted for tax stabilization, capital projects purposes, unspent debt proceeds and unearned

revenues. The Town reported restricted cash and cash equivalents balances of \$2,726,212 within governmental funds.

Restricted Investments—The Town’s restricted investments consist of annuity contracts related to the Town’s Length of Service Award Programs (“LOSAPs”). The Town records investments at fair value based on quoted market value.

Receivables—Receivables include amounts due from state and federal governments which represent amounts owed to the Town to reimburse it for expenditures incurred pursuant to state and federally funded programs. Receivables are recorded and revenues recognized as earned. Allowances are recorded when appropriate.

Intergovernmental Receivables—Receivables include amounts due from state and federal governments and represent amounts owed to the Town to reimburse it for expenditures incurred pursuant to state and federally funded programs. Receivables are recorded and revenues recognized as earned. Allowances are recorded when appropriate.

Prepaid Items—Certain retirement payments reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenses/expenditures when consumed rather than when purchased.

Noncurrent Net Pension Asset—The Town reported an asset for its proportionate share of the net pension asset for the Employees’ Retirement System. Refer to Note 6 for additional information related to the Town’s net pension assets.

Other Liabilities—Represents unearned revenue related to the American Rescue Plan Act (“ARPA”) federal funds as well as a New York State Energy Research and Development Authority (“NYSERDA”) grant.

Capital Assets—Capital assets, which include land, buildings, improvements, machinery and equipment, right-to-use leased equipment, construction in progress, and infrastructure assets, are reported in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at acquisition value.

Land is not depreciated. The other capital assets of the Town are depreciated/amortized using the straight line method over the following estimated useful lives:

Assets	Years	Threshold
Buildings	40	\$ 5,000
Improvements	20	5,000
Machinery and Equipment	3-20	1,000
Right-to-use leased equipment	5-20	5,000
Infrastructure	20-50	5,000

The *capital outlays* character classification is employed only for expenditures reported in the Capital Projects Fund. Routine capital expenditures in the General Fund and other governmental funds are included in the appropriate functional category (for example, the purchase of a new highway vehicle

included as part of *expenditures—transportation*). At times, amounts reported as *capital outlays* in the Capital Projects Fund will also include non-capitalized, project-related costs (for example, furnishings).

Deferred Outflows/Inflows of Resources—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At December 31, 2022, the Town has one item that qualifies for reporting in this category. This item represents the effect of the net change in the Town's proportion of the collective net pension liability/(asset), the difference during the measurement period between the Town's contributions and its proportionate share of the total contribution to the pension systems not included in the pension expense, and any contributions to the pension systems made subsequent to the measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. At December 31, 2022, the Town has two items that qualify for reporting in this category. The first item represents the effect of the net change in the Town's proportion of the collective net pension liability/(asset) and the difference during the measurement periods between the Town's contributions, and its proportionate share of the total contributions to the pension systems not included in pension expense and is reported on the government-wide statements. The second item is related to leases receivable and reported on the government-wide statements and on the balance sheet of governmental funds, is recognized at the commencement of the District's lease receivable and amortized over the life of the lease.

Net Position Flow Assumption—Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted–net position and unrestricted–net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumptions—Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies—Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision-making authority.

The Town Board is the highest level of decision-making authority for the Town that can, by Town Board resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Town for specific purposes, but do not meet the criteria to be classified as committed. The Town Board may also assign fund balance, as it does when appropriating fund balance to cover a gap between estimated revenues and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Revenues and Expenses/Expenditures

Program Revenues—The amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes—The Erie County Legislature prepares the levy in late December of each year and jointly bills the Town levy and Erie County real property taxes. Property taxes are levied and become a lien as of January 1st based on assessed property values as of that date.

For 2022, tax payments were due January 1st to March 15th without penalty; March 16th to May 2nd had a 7.5% penalty; and 1.5% additional added each month thereafter.

The tax roll is returned to the Erie County Commissioner of Finance after May 1st at which time all unpaid taxes and penalties are payable to that office. The Town retains their full tax levies for all unpaid items that are returned to the County. Thus, the Town is assured of receiving 100% of its tax levy. The County enforces all liens.

Compensated Absences—Certain Town employees are granted vacation and sick leave and earn compensatory absences in varying amounts. Vacations and compensatory absences must be used by the end of the fiscal year in which they are earned. Employees may accumulate sick leave and are entitled to receive payment for unused sick leave in the event of termination or upon retirement.

The annual budgets of the operating funds provide funding for these benefits as they become payable. Since the payment of compensated absences is dependent on many factors, the timing of future payments is not readily determinable. However, management believes that sufficient resources will be available for the payment of compensated absences when such payments become due.

Retirement System Pension Plan—The Town is mandated by New York State law to participate in the New York State Local Employees' Retirement System ("ERS"). For purposes of measuring the net pension liability/(asset) related to ERS, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans, and changes thereof, have been determined on the same basis as they are reported by the respective defined benefit pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance

with benefit terms. Investments are reported at fair value. More information regarding pensions is included in Note 6.

Length of Service Awards Program (“LOSAP”)—The Town has adopted a Service Awards Program for firefighters and ambulance workers that serve on a volunteer basis. The Program is administered by an outside agency, with the Town as trustee. More information on the Town’s defined benefit plan and pension liability related to LOSAP are included in Note 7 and Note 8.

Leases—The Town has contracts which qualify as lessor and lessee relationships. The amount within lease receivables includes the lease of the Trooper Barracks building to the State Troopers. Amounts within the lease liability includes a postage machine and two office printers. Additional information regarding leases is discussed in Note 9.

Other

Estimates—The preparation of the financial statements, in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of revenues, expenditures, assets, liabilities, deferred outflows/inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements during the reported period. Actual results could differ from those estimates.

Adoption of New Accounting Pronouncements—During the year ended December 31, 2022, the Town implemented GASB Statement No. 87, *Leases*. GASB Statement No. 87 better meets the information needs of financial statement users by improving the accounting and financial reporting for leases by governments.

Future Impacts of Accounting Pronouncements—The Town has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; No. 96, *Subscription-Based Information Technology Arrangements*; and a portion of No. 99, *Omnibus 2022*, effective for the year ending December 31, 2023; and the remaining portion of No. 99, *Omnibus 2022*; No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*; and No. 101, *Compensated Absences*, effective for the year ending December 31, 2024. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 94, 96, 99, 100, and 101 will have on its financial position and results of operations when such statements are adopted.

Stewardship, Compliance and Accountability

Legal Compliance—Budgets—The Town follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- Prior to September 30th, the Town Supervisor files a “tentative” budget with the Town Clerk for the following fiscal year to commence on January 1st. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 5th.
- The full Town Board reviews the tentative budget and may adjust same before approving a “preliminary” budget and calling for a public hearing, which is generally held in October.
- Following the public hearing, revisions may again be made by the Town Board before filing an adopted budget with Erie County by November 20th.

- Formal annual budgetary accounts are employed as a management control device for the General and Special Revenue Funds.
- During the fiscal year, the Town Board can legally amend the operating budgets and is empowered to implement supplemental appropriations. Budget amendments are required for the departmental budgetary control. All budget amendments and budget transfers require Town Board approval.

Deficit Fund Balance—The Town's Capital Projects Fund reported a deficit fund balance of \$209,918 at December 31, 2022. The Town anticipates this deficit will be remedied through future issuance of long-term debt.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Town's investment policies are governed by State statutes. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within New York State. The Town is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100 percent of all deposits not covered by Federal deposit insurance. The Town has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligation that may be pledged as collateral. Obligations that may be pledged as collateral are outlined in Chapter 623 of the laws of the State of New York.

Cash and cash equivalents at December 31, 2022 are as follows:

	Governmental Funds
Petty cash (uncollateralized)	\$ 500
Deposits	7,044,774
Total	<u>\$ 7,045,274</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2022 as follows:

	Bank Balance	Carrying Amount
FDIC insured	\$ 250,000	\$ 250,000
Uninsured:		
Collateral held by bank's agent in the Town's name	<u>6,795,192</u>	<u>6,794,774</u>
Total	<u>\$ 7,045,192</u>	<u>\$ 7,044,774</u>

Custodial Credit Risk—Deposits—Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. As noted above, by New York State Statute all deposits in excess of FDIC insurance coverage must be collateralized. At December 31, 2022, the Town's

deposits were either FDIC insured or collateralized with securities held by the pledging bank's agent in the Town's name.

Investment Rate Risk—In accordance with its investment policy, the Town manages exposure by limiting investments to low risk type investments governed by New York State Statute.

Restricted Cash and Cash Equivalents—Restricted cash and cash equivalents represents amounts to support fund balance restrictions and amounts with constraints placed on their use by either external parties and/or statute, as well as unspent proceeds of debt and unearned revenue. At December 31, 2022, the Town reported \$2,726,212 of restricted cash and cash equivalents within its governmental funds.

Restricted Investments—All investments are reported using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are presented below:

- Level 1. Quoted prices for identical assets or liabilities in active markets to which the Town has access at the measurement date.
- Level 2. Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets in markets that are not active;
 - Observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
 - Inputs derived principally from, or corroborated by, observable market data correlation or by other means
- Level 3. Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure fair value to the extent that observable inputs are not available.

The Town's restricted investments consist of annuity contracts related to the Town's Length of Service Award Programs ("LOSAP"), a defined benefit volunteer firefighter award program (see Note 7) and a defined contribution volunteer ambulance worker program (See Note 8). These annuities are guaranteed fixed annuities. The interest on each annuity varies but they are all fixed rate with a guaranteed minimum rate for a specific period.

As of December 31, 2022, the Town has annuity funds that are valued using observable inputs other than quoted prices and inputs derived from observable market data correlation (level 2 input) in the amounts of \$2,154,324 recorded within the Fire Protection Fund, and \$587,667 recorded within the Ambulance Fund.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2022 consisted of the following:

Receivables—Represents amounts due from various sources. Receivables at December 31, 2022 are:

General Fund:	
Franchise fees	\$ 32,147
Highway—Town Wide Fund:	
Sale of equipment	9,300
Total governmental funds	<u>\$ 41,447</u>

Intergovernmental Receivables—Represents amounts due from other units of government, such as Federal, New York State, County of Erie or other local governments. Intergovernmental receivables at December 31, 2022 are presented below:

General Fund:		
Erie County—Community Development Block Grant	\$ 109,300	
New York State—Trooper Rent	7,400	
Erie County—Clean-up/STOP DWI	620	
Various Town Departments	<u>16,463</u>	\$ 133,783
Highway—Town Wide Fund:		
New York State—CHIPS	95,472	
Various Town Departments	<u>62,208</u>	157,680
Garbage and Refuse Fund:		
Various Town Departments		953
Capital Projects Fund:		
Erie County—Community Development Block Grant	<u>26,012</u>	
Total	<u>\$ 318,428</u>	

Lease Receivable—During the year ended December 31, 2022, the Town began recognizing the lease of a building to a third party. The lease has twelve remaining years and the Town receives monthly payments of \$7,400. The Town recognized \$56,968 in lease revenue and \$33,440 in interest revenue during the current fiscal related to this lease. As of December 31, 2022 the Town's receivable for lease payments was \$832,697 Also, the Town has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of December 31, 2022 the balance of the deferred inflow of resources was \$678,875.

4. CAPITAL ASSETS

Capital asset activity for the Town's governmental activities for the year ended December 31, 2022 was as follows:

	Balance 1/1/2022	Increases	Decreases	Balance 12/31/2022
Capital assets, not being depreciated:				
Land	203,600	-	-	203,600
Construction work in progress	35,627	1,005,508	-	1,041,135
Total capital assets, not being depreciated	239,227	1,005,508	-	1,244,735
Capital assets, being depreciated/amortized:				
Buildings	4,574,209	-	(5,000)	4,569,209
Improvements other than buildings	1,024,606	-	-	1,024,606
Machinery & Equipment	3,009,206	447,658	(119,893)	3,336,971
Right-to-use leased equipment	-	28,410	-	28,410
Infrastructure	1,196,873	-	-	1,196,873
Art and historical treasures	1,140	-	-	1,140
Total capital assets, being depreciated/amortized	9,806,034	476,068	(124,893)	10,157,209
Less accumulated depreciation/amortization for:				
Buildings	(2,289,599)	(55,692)	5,000	(2,340,291)
Improvements other than buildings	(175,481)	(51,230)	-	(226,711)
Machinery & Equipment	(2,124,423)	(129,131)	119,893	(2,133,661)
Right-to-use leased equipment	-	(11,225)	-	(11,225)
Infrastructure	(704,933)	(15,869)	-	(720,802)
Art and historical treasures	(6)	(38)	-	(44)
Total accumulated depreciation/amortization	(5,294,442)	(263,185)	124,893	(5,432,734)
Total capital assets, being depreciated/amortized, net	4,511,592	212,883	-	4,724,475
Total capital assets, net	\$ 4,750,819	\$ 1,218,391	\$ -	\$ 5,969,210

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at December 31, 2022 were as follows:

	Town Wide
	Fund
Salary and employee benefits	\$ 1

6. RETIREMENT SYSTEM PENSION PLAN

Plan Description and Benefits Provided

New York State and Local Employees' Retirement System ("ERS")—The Town participates in the ERS, a cost-sharing multiple-employer retirement system (the "System"). The System provides retirement benefits as well as death and disability benefits. The net position of the Systems are held in the New York State Common Retirement Fund (the "Fund"), which was established to hold all assets and record changes in fiduciary net position allocated to the Systems. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the Systems. System benefits are established under the provisions of the New York State Retirement and Social Security Law ("NYSRSSL"). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Town also participates in the Public Employees' Group Life Insurance Plan ("GLIP"), which provides death benefits in the form of life insurance. ERS is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The System is noncontributory except for employees who joined after July 27, 1976, who contribute three percent (3%) of their salary for the first ten years of membership, and employees who joined on or after January 10, 2010 who generally contribute three percent (3%) to three and one half percent (3.5%) of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. The Supervisor annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31.

Pension (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2022, the Town reported the following asset for its proportionate share of the net pension asset for ERS as shown on the follow page. The net pension asset was measured as of March 31, 2022. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of April 1, 2021, with updated procedures used to roll forward the total pension liability to the measurement date. The Town's proportion of the net pension asset was based on a projection of the Town's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Town.

	ERS
Measurement date	March 31, 2022
Net pension (asset)	\$ (284,613)
Town's portion of the Plan's total net pension (asset)	0.0034817%

For the year ended December 31, 2022, the Town recognized a pension expense of \$24,308 for the ERS. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 21,554	\$ 27,957
Changes of assumptions	474,988	8,015
Net difference between projected and actual earnings on pension plan investments	-	931,989
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	43,482	34,525
Town contributions subsequent to the measurement date	85,886	-
Total	<u>\$ 625,910</u>	<u>\$ 1,002,486</u>

The Town's contributions subsequent to the measurement date will be recognized as a reduction of the net pension (asset) in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>ERS</u>
2023	\$ (64,449)
2024	(95,293)
2025	(247,486)
2026	(55,234)

Actuarial Assumptions—The total pension liability as of the measurement date were determined by using the actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuation used the following actuarial assumptions:

	<u>ERS</u>
Measurement date	March 31, 2022
Actuarial valuation date	April 1, 2021
Interest rate	5.9%
Salary scale	4.4%
Decrement tables	April 1, 2015- March 31, 2020
Inflation rate	2.7%
Cost-of-living adjustments	1.4%

Annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2020. The actuarial assumptions used in the April 1, 2020 valuation are based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized below:

Measurement date	ERS	
	Target Allocation	Long-Term Expected
		Real Rate of Return
	March 31, 2022	
Asset class:		
Domestic equities	32.0 %	3.3 %
International equities	15.0	5.9
Private equity	10.0	6.5
Real estate	9.0	5.0
Opportunistic/Absolute return strategies	3.0	4.1
Credit	4.0	3.8
Real assets	3.0	5.6
Fixed income	23.0	0.0
Cash	1.0	(1.0)
Total	<u>100 %</u>	

Discount Rate—The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to the Discount Rate Assumption—The chart below presents the Town's proportionate share of the net pension liability/(asset) calculated using the discount rate of 5.9%, as well as what the Town's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage-point lower (4.9%) or one percentage-point higher (6.9%) than the current assumption.

ERS	1%	Current	1%
	Decrease (4.9%)	Assumption (5.9%)	Increase (6.9%)
Employer's proportionate share of the net pension liability/(asset)	\$ 732,592	\$ (284,613)	\$ (1,135,456)

Pension Plan Fiduciary Net Position—The components of the current-year net pension (asset) of the employers as of the respective valuation date, were as follows:

	ERS (Dollars in Thousands)
Valuation date	April 1, 2021
Employers' total pension liability	\$ 223,874,888
Plan fiduciary net position	<u>232,049,473</u>
Employers' net pension (asset)	<u>\$ (8,174,585)</u>
System fiduciary net position as a percentage of total pension liability	103.7%

7. PENSION OBLIGATIONS—LOSAP

Plan Description—The Town established a defined benefit LOSAP plan for the active volunteer firefighters of the Boston Volunteer Fire Company, North Boston Volunteer Fire Company, and Patchin Volunteer Fire Company. The Program was established pursuant to Article 11-A of the General Municipal Law. The program provides municipally-funded pension like benefits to facilitate the recruitment and retention of active volunteer firefighters. The Town is the sponsor of the program.

Certain information contained in this note is based on information based on a measurement date of December 31, 2021, which is the most recent valuation date for which complete information is available.

Participation, Vesting and Service Credit—Active volunteer firefighters in the Town of Boston are those who have reached the age of 18 and who have completed one year of firefighting service are eligible to participate in the program. Under the defined benefits plan, participants acquire a non-forfeitable right to a service award after being credited with five years of firefighting service or upon attaining the program's entitlement age. The program's entitlement age is age 65. A participant may also receive credit for five years of firefighting service rendered prior to the establishment of the program. Under the defined contribution plan, participants acquire a non-forfeitable right to a service award upon attaining the program's entitlement age of 65.

Benefits—A participant's benefit under the defined benefits plan is the life annuity, with ten years certain, equal to \$20 multiplied by the person's total number of years of firefighting service. The number of years of firefighting service used to compute the benefit cannot exceed forty (including any Prior Service Credit). Except in the case of disability or death, benefits are payable when a participant reaches entitlement age.

Participants Covered by the Benefit Terms—At the December 31, 2021 measurement date, the participants covered by the benefit terms were as follows:

Inactive participants currently receiving benefit payments	87
Inactive participants entitled to but not yet receiving benefit payments	42
Active participants	<u>50</u>
Total	<u>179</u>

Contributions—New York State General Municipal Law §219(d) requires the Town to contribute an actuarially determined contribution on an annual basis. The actuarially determined contribution shall be appropriated annually by the Town.

Trust Assets—although assets have been accumulated in an irrevocable trust such that the assets provide pensions to plan members in accordance with benefit terms, the trust assets are not legally protected from creditors of the Town. As such, the trust assets do not meet the criteria in paragraph 4 of GASB Statement No. 73.

Measurement of Total Pension Liability

The total pension liability at the December 31, 2021 measurement date was determined using an actuarial valuation as of that date.

Actuarial Assumptions—The total pension liability in the December 31, 2021 measurement date was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method:	Entry Age Normal
Inflation:	2.25%
Salary Scale:	None assumed

Mortality rates were based on the RP 2014 Male Mortality Table without projection for mortality improvement.

Discount Rate—The discount rate used to measure the total pension liability was 2.24%. This was the yield to maturity of the S&P Municipal Bond 20 Year High Grade Rate Index as of the December 31, 2021 measurement date. In describing this index, S&P Dow Jones Indices notes that the index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years and with a rating of at least Aa2 by Moody's Investors Service's, AA by Fitch, or AA by Standard & Poor's Rating Services.

Changes in the Total Pension Liability—The table presented below shows the changes to the total pension liability during the previous fiscal year, by source.

	Total Pension Liability
Balance as of 12/31/2020 measurement date	\$ 8,268,822
Changes for the year:	
Service cost	145,610
Interest	159,109
Changes of assumptions or other inputs	(330,320)
Differences between expected and actual experience	22,715
Benefit payments	(340,868)
Net changes	(343,754)
Balance as of 12/31/2021 measurement date	\$ 7,925,068

Sensitivity of the Total Pension Liability to changes in the Discount Rate—The following presents the total pension liability of the Town as of the December 31, 2021 measurement date, calculated using the discount rate of 2.24 percent, as well as what the Town’s total pension liability would be if it were calculated using a discount rate that is one percentage point lower (1.24 percent) or one percentage point higher (3.24 percent) than the current rate:

	1% Decrease (1.24%)	Current Discount Rate (2.24%)	1% Increase (3.24%)
Total pension liability	\$ 9,072,923	\$ 7,925,068	\$ 6,990,907

Pension Expense and Deferred Outflows of Resources Related to Pension—For the year ended December 31, 2022, the Town recognized pension expense of \$459,680. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,991	\$ 35,100
Changes of assumptions or other inputs	891,294	276,169
Benefit payments	403,061	-
Total	<u>\$ 1,313,346</u>	<u>\$ 311,269</u>

The Town’s contributions subsequent to the measurement date will be recognized as a reduction of the pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	
2023	\$ 144,163
2024	144,163
2025	144,163
2026	144,163
2027	27,407
Thereafter	(5,043)

The Town accounts for service award program assets within its Fire Protection Fund. The fair value of these program assets as of December 31, 2022 is \$2,154,324.

8. PENSION OBLIGATIONS—EMS LOSAP

Plan Description—The Town established a defined contribution Length of Service Awards Program the (“LOSAP”) for the active ambulance volunteers of the Boston Emergency Squad. The Program was established pursuant to Article 11-A of the General Municipal Law. The program provides municipally-funded pension-like benefits to facilitate the recruitment and retention of active volunteer ambulance workers. The Town is the sponsor of the program.

Program Description—

Participation, vesting and service credit—Active volunteers are eligible to participate in the program and become fully vested upon earning five years of service credits or upon being awarded a total and permanent disability. The program’s entitlement age is sixty and the maximum service credit allowable is forty years.

Benefits—A participant’s benefit under the program is equal to \$700 per year of service. The program provides statutorily mandated death and disability benefits.

Fiduciary Investment and Control—Service credit is determined by the governing board of the sponsor, based on information certified to the governing board by the Emergency Squad. The governing board of the sponsor has retained and designated Penflex, Inc. to assist in the administration of the program.

Program assets are required to be held in trust by LOSAP legislation, for the exclusive purpose of providing benefits to participants and their beneficiaries or for the purpose of defraying the reasonable expenses of the operation and administration of the program.

Authority to invest program assets is vested in the Investment Committee. Subject to restrictions in the program document, program assets are invested in accordance with a statutory “prudent person” rule.

The sponsor is required to retain an actuary to determine the amount of the sponsor’s contributions to the plan. The actuary retained by the sponsor for this purpose is Penflex, Inc. Portions of the following information are derived from the most recent report prepared by the actuary, dated December 31, 2022.

Program Financial Condition

Asset Reconciliation

Balance at January 1, 2022		\$ 748,279
Changes during the year:		
Add:	Plan contributions	12,463
	Interest	(88,304)
Less:	Participant distributions	<u>(84,771)</u>
Balance at December 31, 2022		<u>\$ 587,667</u>

Contributions and Administrative Fees

The actuary determined that the Town contributions owed during the 2022 calendar year totaled \$12,463. Administrative and Trustee Fees taken out of the account during the year ending December 31, 2022 were \$4,922 with an additional \$79,849 of distributions made to beneficiaries.

Plan Assets

The Town accounts for service award program assets within its Ambulance Fund. The fair value of these program assets as of December 31, 2022 is \$587,667.

9. LEASES

Lease Receivables—Following the implementation of GASB Statement No. 87, Leases, the Town recognizes a lease receivable and a deferred inflow of resources for a noncancellable lease of buildings measured at the present value of the remaining lease payments expected to be received during the lease terms. At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the Town determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Town uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease terms include the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

As the lessor, the Town recognizes a long-term lease receivable and deferred inflow of resources for the use of the Trooper Barracks Building by the state police. The lease agreement runs for 20 years starting December 1, 2009 and ending November 30, 2029 with a five year renewal option beginning on December 1, 2029 and ending November 30, 2034. The agreement states that the remaining monthly payments will be \$7,400 per month through November 30, 2024, \$8,247 per month through November 30, 2029, and then if the renewal is granted, the additional five-year term will be negotiated at the time of the renewal request. As the Town built this building as part of the lease agreement, to the specifications agreed upon with the lessee, the Town reasonably expects the lease agreement to be renewed and thus includes the five-year renewal as part of the lease term. The discount rate applied to this lease is 3.5% as determined by the bond issued to finance the construction of the building. The value of the lease receivable as of December 31, 2022 is \$832,697. The value of the deferred inflow of resources is \$678,875 at December 31, 2022.

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 57,329	\$ 31,471	\$ 88,800
2024	59,368	30,279	89,647
2025	61,479	37,485	98,964
2026	63,666	35,298	98,964
2027	65,930	33,034	98,964
2028-2032	366,539	128,281	494,820
2033 and thereafter	158,386	31,295	189,681
Total	<u>\$ 832,697</u>	<u>\$ 327,143</u>	<u>\$ 1,159,840</u>

Lease Payable—The Town is a lessee for various leases of equipment. The Town recognizes a lease liability and an intangible right-to-use lease asset in the financial statements. The Town recognizes leases liabilities with an initial, individual of \$5,000 or more.

Key estimates and judgments related to leases include how the Town determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Town uses interest rates charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Town generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease terms include the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Town is reasonably certain to exercise.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that Town is reasonably certain to exercise.

The Town monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the right-to-use asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Right-to-use assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

As of December 31, 2022, the value of the lease liability was \$17,542. The Town is required to make annual principal and interest payments on the equipment ranging from \$1,316 to \$2,834. The leases have imputed interest rates of 3.5%. The value of the right-to-use lease assets as of the end of the current fiscal year was \$28,410 and had accumulated amortization of \$11,225.

The future principal and interest payments as of December 31, 2022, were as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 4,436	\$ 547	\$ 4,983
2024	4,367	397	4,764
2025	4,523	242	4,765
2026	3,260	87	3,347
2027	956	10	966
Total	<u>\$ 17,542</u>	<u>\$ 1,283</u>	<u>\$ 18,825</u>

10. RISK MANAGEMENT

The Town is exposed to various risks of loss related to damage and destruction of assets, vehicle liability, and injuries to employees, health insurance and unemployment insurance. These risks are covered by commercial insurance purchased from independent third parties. There have not been any significant changes in any type of insurance coverage from the prior year, nor have there been any settlements which have exceeded commercial insurance coverage in the past three fiscal years.

The Town purchases insurance for: general property and liability, municipal crime, automobile, public officials liability, law enforcement liability, contractor's protective liability, excess catastrophe liability, inland marine, electronic equipment, and ground pollution relating to fuel storage tanks. General property is insured at a full replacement cost agreed upon at \$11,597,543. A Builder's Risk endorsement was added in the amount of \$425,000 on the North Boston Pavilion. General liability insurance is limited to \$1 million per occurrence, with a general aggregate \$3 million limit. General liability has an add on rider for network security loss with an annual aggregate of \$250,000. Municipal crime coverage ranges from \$25,000 to \$400,000 per occurrence. Automobile insurance is limited to \$1 million per accident. Public Officials Liability, Law Enforcement Liability, and Contractor's Protective Liability are all limited to \$1 million per occurrence and \$2 million in the aggregate. Excess catastrophe liability is limited to \$3 million per occurrence and \$6 million in the aggregate. Inland marine has various limits for each individually scheduled property and equipment with a total blanket limit of roughly \$2.71 million. Fuel storage tanks have a ground pollution liability of \$1 million.

11. SHORT-TERM DEBT

Liabilities for Bond Anticipation Notes (“BANs”) are generally accounted for in the Capital Projects Fund. State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for period’s equivalent to the life of the permanent financing, provided that annual reductions of principal are made.

The following shows a summary of the Town’s short-term debt for the year ended December 31, 2022.

Description	Interest Rate	Maturity Date	Balance 1/1/2022	Issues	Redemptions	Balance 12/31/2022
2022 Bond Anticipation Note	3.87%	10/6/2023	\$ -	\$ 1,013,790	\$ -	\$ 1,013,790
Total			<u>\$ -</u>	<u>\$ 1,013,790</u>	<u>\$ -</u>	<u>\$ 1,013,790</u>

12. LONG-TERM LIABILITIES

In the government-wide financial statements, long-term debt and other long-term obligations are reported as noncurrent liabilities in the government-wide financial statements.

In the fund financial statements, the unmatured principal of general long-term debt does not require current appropriation and expenditure of governmental fund financial resources.

The Town’s outstanding long-term liabilities include serial bonds, installment purchase debt, compensated absences, net pension liability—ERS and total pension liability—LOSAP. The serial bonds of the Town are secured by its general credit and revenue raising powers, as per State statute.

A summary of changes in the Town’s long-term liabilities at December 31, 2022 is presented below:

	Balance 1/1/2022	Additions	Reductions	Balance 12/31/2022	Due Within One Year
Serial bonds	\$ 4,689,865	\$ -	\$ 247,933	\$ 4,441,932	\$ 210,782
Installment purchase debt	40,369	-	12,991	27,378	13,452
Lease liability	-	22,097	4,555	17,542	4,436
Compensated absences*	142,664	31,449	-	174,113	17,411
Net pension liability—ERS*	3,553	-	3,553	-	-
Total pension liability—LOSAP*	3,058,425	4,914,048	47,405	7,925,068	-
Total	<u>\$ 7,934,876</u>	<u>\$ 4,967,594</u>	<u>\$ 316,437</u>	<u>\$ 12,586,033</u>	<u>\$ 246,081</u>

(*Reductions to the compensated absences and pension liability related to ERS and LOSAP are shown net of additions.)

Serial Bonds—The Town issued general obligation bonds to provide funds for the acquisition, construction, and renovation of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Town. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with original maturities that range from 10 to 38 years.

Principal is paid annually, interest is paid semi-annually; these payments are recorded in the associated fund, either being the General Fund or Water Fund. A summary of additions and payments for the year ended December 31, 2022, is presented below:

Description	Year of Issue/Maturity	Original Issue	Interest Rate	Balance 1/1/2022	Additions	Payments	Balance 12/31/2022	Due Within One Year
General Fund								
2012 Troopers Barracks	2012/2034	1,000,000	0.00%	675,000	-	40,000	635,000	45,000
Total General Fund				675,000	-	40,000	635,000	45,000
Water Fund								
2000 Water #1 Pump & Tank	2003/2023	644,068	0.00%	85,435	-	42,003	43,432	43,432
2012 Water	2012/2022	480,800	1.90%	48,080	-	48,080	-	-
2012 Water #3 Cole Road	2012/2032	125,000	2.80%	68,750	-	6,250	62,500	6,250
2005 Water Rural LT #1	2005/2040	26,178,500	0.00%	1,854,200	-	66,200	1,788,000	69,000
2010 Water District #3	2010/2048	2,394,000	0.00%	1,958,400	-	45,400	1,913,000	47,100
Total Water Fund				4,014,865	-	207,933	3,806,932	165,782
Total governmental activities				\$ 4,689,865	\$ -	\$ 247,933	\$ 4,441,932	\$ 210,782

A default will have occurred if the payment of principal or interest are not paid when due and payable. Upon default in payment in full of the principal or interest on the bonds, a holder of such defaulted bond has a contractual right to sue the Town of the amount then due thereon.

The Town does not have any lines of credit.

Installment Purchase Debt—During the year ended December 31, 2016, the Town entered into a lease agreement as lessee for the financing of a ambulance. At December 31, 2022, the liability for the installment purchase debt totaled \$28,846, of which \$1,468 represents imputed interest costs. The present value of the contract at December 31, 2022 is \$27,378.

Annual payments are \$14,423, with final payments due September 29, 2024. The nominal rate is 3.5%. The obligation under the installment purchase can be summarized as follows:

Year Ending December 31,	
2023	14,423
2024	14,423
Total minimum lease payments	28,846
Less: amount representing imputed interest costs	(1,468)
Present value of minimum lease payments	<u>\$ 27,378</u>

Lease Liability—The Town holds long-term capital leases for various equipment. The outstanding balance at December 31, 2022 was \$17,542. Refer to note 9 for additional information related to the Town's leases.

Compensated Absences—As described in Note 1, the Town records the value of compensated absences in the government-wide financial statements. The annual budgets of the respective funds of which the employees' payroll is recorded provide for these benefits as they become due. Typically, the Highway—Part Town Fund have been used in prior years to liquidate the current liability. The liability for compensated absences at December 31, 2022 amounts to \$174,113. While the payments of compensated absences are dependent upon many factors, the Town has estimated that \$17,411 will become due within one year. Since payment of compensated absences is dependent upon many factors, the timing of future payments is not readily available.

Total Pension Liability-LOSAP—The Town reports a total pension liability for LOSAP (\$7,925,068). The Fire Protection Fund has been used to liquidate this liability within the governmental funds. Refer to Note 7 for additional information related to the Town’s pension liability.

A maturity schedule of the Town’s indebtedness is presented below:

Year Ending December 31,	Serial Bonds	Installment Purchase Debt	Compensated Absences	Lease Liability	Total Pension Liability—LOSAP	Total
2023	\$ 210,782	\$ 13,452	\$ 17,411	\$ 4,436	\$ -	\$ 246,081
2024	171,750	13,926	-	4,367	-	190,043
2025	176,550	-	-	4,523	-	181,073
2026	186,450	-	-	3,260	-	189,710
2027	191,450	-	-	956	-	192,406
2028-2032	1,065,550	-	-	-	-	1,065,550
2033-2037	1,042,900	-	-	-	-	1,042,900
2038-2042	815,200	-	-	-	-	815,200
2043-2047	479,300	-	-	-	-	479,300
Thereafter	102,000	-	156,702	-	7,925,068	8,183,770
Total	<u>\$ 4,441,932</u>	<u>\$ 27,378</u>	<u>\$ 174,113</u>	<u>\$ 17,542</u>	<u>\$ 7,925,068</u>	<u>\$ 12,586,033</u>

Interest requirements on serial bonds payable is as follows:

Year ending December 31,	Serial Bonds
2023	\$ 155,857
2024	148,749
2025	142,424
2026	135,500
2027	128,544
2028-2032	536,529
2033-2037	340,605
2038-2042	158,860
2043-2046	59,113
Thereafter	3,065
Total	<u>\$ 1,809,246</u>

13. NET POSITION AND FUND BALANCE

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- ***Net Investment in Capital Assets***—This category groups all capital assets including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category. A reconciliation of the Town's governmental activities net investment in capital assets is presented below:

Capital assets, net of accumulated depreciation		\$ 5,969,210
Related debt:		
Serial bonds	\$ (4,441,932)	
Bond anticipation notes issued	(1,013,790)	
Unspent proceeds from debt	1,013,790	
Installment purchase debt/lease liability	<u>(44,920)</u>	
Debt issued and used for capital assets		\$ (4,486,852)
Accounts payable		<u>(195,627)</u>
Net investment in capital assets		<u>\$ 1,286,731</u>

- ***Restricted Net Position***—This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions and enabling legislation.
- ***Unrestricted Net Position***—This category represents the net position of the Town not restricted for any project or other purpose.

In the fund financial statements, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance maintained by the Town at December 31, 2022 is presented below:

- ***Prepaid Items***—Representing the portion of fund balance, \$18,036 and \$10,593, composed of prepaid items for the General Fund and the Highway—Town Wide Fund, respectively. This balance is nonspendable as the balance does not represent an available source.

In the fund financial statements, restricted fund balances are amounts constrained to specific purposes (such as creditors, grantors, contributors, or laws and regulations of other governments) through constitutional provisions or by enabling legislation. Restricted fund balances of the Town at December 31, 2022 are included on the following page.

	General Fund	Highway—Town Wide Fund	Fire Protection Fund	Water Fund	Ambulance Fund	Total
LOSAP	\$ -	\$ -	\$ 2,154,324	\$ -	\$ 587,667	\$ 2,741,991
Capital projects	356,758	289,695	-	-	179,834	826,287
Debt	-	-	-	353,660	-	353,660
Tax stabilization	84,593	-	-	-	-	84,593
Total	<u>\$ 441,351</u>	<u>\$ 289,695</u>	<u>\$ 2,154,324</u>	<u>\$ 353,660</u>	<u>\$ 767,501</u>	<u>\$ 4,006,531</u>

- ***Restricted for LOSAP***—Represents monies, \$2,741,991, held for the Town’s LOSAP.
- ***Restricted for Capital Projects***—Represents \$356,758 in the General Fund, \$289,695 in the Highway—Town Wide Fund and \$179,834 in the Ambulance Fund to be used for construction, reconstruction and/or the acquisition of capital improvements and equipment.
- ***Restricted for Tax Stabilization***—Represents \$84,593 in the General Fund set aside to lessen or prevent projected increases in excess of 2.5% of the real property tax levy.
- ***Restricted for Debt***—Represents \$353,660 in the Water Fund, restricted for the reduction of future debt service requirements.

In the fund financial statements, commitments are amounts that are subject to a purpose constraint imposed by a formal action of the Town’s highest level of decision-making authority. At December 31, 2022, the Town reported no committed fund balance.

In the fund financial statements, assignments are not legally required segregations but are subject to a purpose constraint that represents an intended use established by the Town Board. The purpose of the assignment must be narrower than the purpose of the General Fund, and in funds other than the General Fund, assigned fund balance represents the residual amount of fund balance. At December 31, 2022, the fund balances shown below were considered to be assigned.

	General Fund	Highway Town Wide Fund	Fire Protection Fund	Water Fund	Refuse Fund	Nonmajor Governmental Funds	Total
Subsequent year's expenditures	\$ 426,216	\$ 165,706	\$ 17,480	\$ 3,034	\$ -	\$ -	\$ 612,436
Encumbrances	69,542	57,200	-	-	-	-	126,742
Specific use	-	444,577	403,825	591,569	144,628	74,662	1,514,633
Total	<u>\$ 495,758</u>	<u>\$ 667,483</u>	<u>\$ 421,305</u>	<u>\$ 594,603</u>	<u>\$ 144,628</u>	<u>\$ 74,662</u>	<u>\$ 2,398,439</u>

- ***Assigned to Subsequent Year’s Expenditures***—Represents available fund balance being appropriated to meet expenditure requirements in the 2023 fiscal year.
- ***Assigned to Encumbrances***—Represents commitments related to unperformed contracts or purchase orders for goods or services.
- ***Assigned to Specific Use***—Represents fund balance within the special revenue funds that is assigned for a specific purpose. The assignment’s purpose relates to each fund’s operations and represents amounts within funds that are not restricted or committed.

Unassigned fund balance represents the residual classification of the government's General Fund surplus and the Capital Projects Fund deficit.

If the Town must use funds for emergency expenditures, the Board shall authorize the Supervisor to expend funds first from funds classified under GASB as nonspendable (if the funds become available) then restricted funds. The use of committed and assigned funds as classified by GASB will occur after the exhaustion of available restricted funds. Finally, if no other funds are available, the Town will use unassigned fund balance.

14. INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables are short term in nature and exist because of temporary advances or payments made on behalf of other funds. All interfund balances are expected to be collected/paid within the ensuing year. Interfund transfers are routine annual events for both the budget and accounting process and are necessary to present funds in their proper fund classification.

Interfund receivables, payables, and transfers as of the year ended December 31, 2022 consisted of the following:

	Interfund Receivables	Interfund Payables	Transfers In	Transfers Out
General Fund	\$ 211,000	\$ -	\$ -	\$ 416,905
Capital Projects Fund	-	211,000	416,905	-
Total	<u>\$ 211,000</u>	<u>\$ 211,000</u>	<u>\$ 416,905</u>	<u>\$ 416,905</u>

The outstanding interfund balances between funds result from payments made on behalf of other funds or temporary advances. All of these balances are expected to be collected/paid within the subsequent year.

During the year, operating transfers from the General Fund and the Capital Projects Fund represent ARPA funding received by the General Fund, however, related expenditures were incurred within the Capital Projects Fund.

15. LABOR CONTRACTS

Certain Town employees are represented by one bargaining unit, with the balance governed by Town Board rules and regulations. The International Operating Engineers Local 17 AFL-CIO bargaining unit has a negotiated contract in place through December 31, 2023.

16. COMMITMENTS

Encumbrances—Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year-end, valid outstanding encumbrances (those for which performance under the executory contract is expended in the next year) are re-appropriate and become part of the subsequent year's budget pursuant to state regulations.

The Town considers encumbrances significant if they are in excess of \$10,000. At December 31, 2022, the Town encumbered the following significant encumbrance:

Fund	Description	Amount
General Fund	Consolidation Study	\$ 11,500
General Fund	Pick-up Truck	56,814
Highway—Town Wide Fund	Pick-up Truck	56,814
Total		<u>125,128</u>

17. CONTINGENCIES

Litigation—The Town is involved in litigation in the ordinary course of its operations. The Town believes that its ultimate liability, if any, in connection with these matters will not have a material effect on the Town's financial condition or results of operations.

Grants—In the normal course of operations, the Town receives grant funds from various Federal and State agencies. These grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any disallowed expenditures resulting from such audits could become a liability of the governmental funds. While the amount of any expenditures which may be disallowed cannot be determined at this time, management expects any amounts to be immaterial.

Assessments—The Town is a defendant in various litigation under Article 7 of the Real Property Tax Law of the State of New York to review tax assessments. While the Town vigorously defends assessments, the likelihood of success is on a case by case basis, and is dependent upon various factors including market values and appraised amounts. Management believes that the level of potential losses on these cases, if any, would be immaterial and no provisions have been made within the financial statements.

18. SUBSEQUENT EVENTS

On October 5, 2023, the Town issued \$1,013,790 of bond anticipation notes with a 4.5 interest rate. These notes matured on October 4, 2024.

Management has evaluated subsequent events through May 14, 2024, which is the date the financial statements are available for issuance, and have determined, except as disclosed above, there are no subsequent events that require disclosure under generally accepted accounting principles.

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REQUIRED SUPPLEMENTARY INFORMATION

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TOWN OF BOSTON, NEW YORK
Schedule of the Town's Proportionate Share of the
Net Pension Liability/(Asset)—Employees' Retirement System
Last Eight Fiscal Years*

	Year Ended December 31,							
	2022	2021	2020	2019	2018	2017	2016	2015
Measurement date	March 31, 2022	March 31, 2021	March 31, 2020	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015
Town's proportion of the net pension liability/(asset)	0.0034817	0.0035678	0.0034152	0.0023006	0.0028410	0.0031269	0.0030931	0.0034356
Town's proportionate share of the net pension liability/(asset)	<u>\$ 284,613</u>	<u>\$ (3,553)</u>	<u>\$ (904,375)</u>	<u>\$ (163,008)</u>	<u>\$ (91,691)</u>	<u>\$ (293,813)</u>	<u>\$ (496,444)</u>	<u>\$ (116,062)</u>
Town's covered payroll	627,554	649,929	678,523	\$ 687,918	\$ 685,804	\$ 668,374	\$ 650,874	\$ 635,603
Town's proportionate share of the net pension liability as a percentage of its covered payroll	45.4%	-0.5%	-133.3%	-23.7%	-13.4%	-44.0%	-76.3%	-18.3%
Plan fiduciary net position as a percentage of the total pension liability	103.7%	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.9%

*Information prior to the year ended December 31, 2015 is not available.

TOWN OF BOSTON, NEW YORK
Schedule of the Town's Contributions—
Employees' Retirement System
Last Nine Fiscal Years*

	Year Ended December 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 121,681	\$ 139,250	\$ 130,174	\$ 130,693	\$ 112,213	\$ 125,501	\$ 126,517	\$ 135,576	\$ 166,288
Contributions in relation to the contractually required contribution	(121,681)	(139,250)	(130,174)	(130,693)	(112,213)	(125,501)	(126,517)	(135,576)	(166,288)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	643,455	620,596	663,711	\$ 684,458	\$ 685,109	\$ 581,001	**	**	**
Contributions as a percentage of covered payroll	18.9%	22.4%	19.6%	19.1%	14.7%	21.6%	14.7%	20.0%	17.8%

*Information prior to the year ended December 31, 2014 is not available.

TOWN OF BOSTON, NEW YORK
Schedule of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—General Fund
Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
REVENUES				
Real property taxes and tax items	162,814	162,814	\$ 179,945	\$ 17,131
Non-property tax items	1,009,000	1,009,000	1,093,315	84,315
Departmental income	14,550	14,550	16,030	1,480
Use of money and property	97,300	97,300	97,564	264
Licenses and permits	25,100	25,100	43,157	18,057
Fines and forfeitures	165,000	165,000	203,255	38,255
Sale of property and compensation for loss	-	-	2,100	2,100
Miscellaneous	-	-	7,443	7,443
State aid	215,000	264,689	280,151	15,462
Federal aid	-	-	497,249	497,249
Total revenues	<u>1,688,764</u>	<u>1,738,453</u>	<u>2,420,209</u>	<u>681,756</u>
EXPENDITURES				
Current:				
General government support	996,086	1,085,388	1,015,050	70,338
Public safety	98,357	100,757	82,716	18,041
Transportation	146,427	147,187	138,099	9,088
Economic assistance and opportunity	40,265	40,265	32,946	7,319
Culture and recreation	342,631	349,570	256,660	92,910
Home and community services	148,477	150,817	115,203	35,614
Employee benefits	251,500	255,300	215,261	40,039
Debt service:				
Principal	40,000	40,000	44,555	(4,555)
Interest and other fiscal charges	<u>22,760</u>	<u>22,760</u>	<u>23,320</u>	<u>(560)</u>
Total expenditures	<u>2,086,503</u>	<u>2,192,044</u>	<u>1,923,810</u>	<u>268,234</u>
Excess (deficiency) of revenues over expenditures	<u>(397,739)</u>	<u>(453,591)</u>	<u>496,399</u>	<u>949,990</u>
OTHER FINANCING SOURCES (USES)				
Capital lease issued	-	-	22,097	22,097
Transfers out	<u>-</u>	<u>(416,909)</u>	<u>(416,905)</u>	<u>4</u>
Total other financing sources (uses)	<u>-</u>	<u>(416,909)</u>	<u>(394,808)</u>	<u>22,101</u>
Net change in fund balances*	(397,739)	(870,500)	101,591	972,091
Fund balances—beginning	<u>2,942,822</u>	<u>2,942,822</u>	<u>2,942,822</u>	<u>-</u>
Fund balances—ending	<u>\$ 2,545,083</u>	<u>\$ 2,072,322</u>	<u>\$ 3,044,413</u>	<u>\$ 972,091</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance and re-appropriation of prior year encumbrances.

The notes to the required supplementary information are an integral part of this schedule.

TOWN OF BOSTON, NEW YORK
Schedule of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—Highway—Town Wide Fund
Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Real property taxes and tax items	\$ 844,769	\$ 844,769	\$ 844,769	\$ -
Non-property tax items	250,000	250,000	250,000	-
Use of money and property	4,000	4,000	2,342	(1,658)
Sale of property and compensation for loss	-	5,279	24,525	19,246
Miscellaneous	2,000	2,000	1,362	(638)
Interfund revenues	80,000	80,000	60,571	(19,429)
State aid	159,975	249,691	202,957	(46,734)
Total revenues	<u>1,340,744</u>	<u>1,435,739</u>	<u>1,386,526</u>	<u>(49,213)</u>
EXPENDITURES				
Current:				
Transportation	1,261,658	1,549,170	1,373,034	176,136
Employee benefits	<u>214,000</u>	<u>214,000</u>	<u>170,178</u>	<u>43,822</u>
Total expenditures	<u>1,475,658</u>	<u>1,763,170</u>	<u>1,543,212</u>	<u>219,958</u>
Net change in fund balances*	(134,914)	(327,431)	(156,686)	(269,171)
Fund balances—beginning	<u>1,124,457</u>	<u>1,124,457</u>	<u>1,124,457</u>	<u>-</u>
Fund balances—ending	<u>\$ 989,543</u>	<u>\$ 797,026</u>	<u>\$ 967,771</u>	<u>\$ (269,171)</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance and re-appropriation of prior year encumbrances.

The notes to the required supplementary information are an integral part of this schedule.

TOWN OF BOSTON, NEW YORK
Schedule of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—Fire Protection Fund
Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
REVENUES				
Real property taxes and tax items	\$ 778,709	\$ 778,709	\$ 778,709	\$ -
Non-property tax items	25,000	25,000	225,000	200,000
Use of money and property	<u>1,500</u>	<u>1,500</u>	<u>(441,302)</u>	<u>(442,802)</u>
Total revenues	<u>805,209</u>	<u>805,209</u>	<u>562,407</u>	<u>(242,802)</u>
EXPENDITURES				
Current:				
General government support	-	105	104	1
Public safety	624,127	629,927	629,874	53
Employee benefits	<u>215,000</u>	<u>405,684</u>	<u>403,671</u>	<u>2,013</u>
Total expenditures	<u>839,127</u>	<u>1,035,716</u>	<u>1,033,649</u>	<u>2,067</u>
Net change in fund balances*	(33,918)	(230,507)	(471,242)	(244,869)
Fund balances—beginning	<u>3,046,871</u>	<u>3,046,871</u>	<u>3,046,871</u>	<u>-</u>
Fund balances—ending	<u>\$ 3,012,953</u>	<u>\$ 2,816,364</u>	<u>\$ 2,575,629</u>	<u>\$ (244,869)</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

The notes to the required supplementary information are an integral part of this schedule.

TOWN OF BOSTON, NEW YORK
Schedule of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—Water Fund
Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Real property taxes and tax items	466,663	466,663	\$ 467,305	\$ 642
Use of money and property	2,325	2,325	1,987	(338)
Total revenues	468,988	468,988	469,292	304
EXPENDITURES				
Current:				
General government support	-	50	47	3
Home and community services	139,132	139,082	60,508	78,574
Debt service:				
Principal	207,934	207,934	207,933	1
Interest and other fiscal charges	121,922	121,922	121,591	331
Total expenditures	468,988	468,988	390,079	78,909
Deficiency of revenues over expenditures	-	-	79,213	79,213
Net change in fund balances	-	-	79,213	79,213
Fund balances—beginning	869,050	869,050	869,050	-
Fund balances—ending	\$ 869,050	\$ 869,050	\$ 948,263	\$ 79,213

The notes to the required supplementary information are an integral part of this schedule.

TOWN OF BOSTON, NEW YORK
Schedule of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—Garbage and Refuse Fund
Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Real property taxes and tax items	797,640	797,640	\$ 797,640	\$ -
Departmental income	1,200	1,200	4,418	3,218
Use of money and property	1,000	1,000	793	(207)
Total revenues	<u>799,840</u>	<u>799,840</u>	<u>802,851</u>	<u>3,011</u>
EXPENDITURES				
Current:				
Home and community services	799,840	805,140	805,122	18
Total expenditures	<u>799,840</u>	<u>805,140</u>	<u>805,122</u>	<u>18</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(5,300)</u>	<u>(2,271)</u>	<u>3,029</u>
Net change in fund balances	-	(5,300)	(2,271)	3,029
Fund balances—beginning	<u>146,899</u>	<u>146,899</u>	<u>146,899</u>	<u>-</u>
Fund balances—ending	<u>\$ 146,899</u>	<u>\$ 141,599</u>	<u>\$ 144,628</u>	<u>\$ 3,029</u>

The notes to the required supplementary information are an integral part of this schedule.

TOWN OF BOSTON, NEW YORK
Notes to the Required Supplementary Information
Year Ended December 31, 2022

1. PENSION LIABILITY—LOSAP

Changes of Assumptions or Other Inputs—The discount rate used to measure the total pension liability was based on the yield to maturity of the Fidelity 20-Year GO AA Bond Index and was as follows:

December 31, 2022	4.05%
December 31, 2021	1.84%

Trust Assets—There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 73 to pay related benefits.

2. BUDGETARY INFORMATION

Budgetary Basis of Accounting—Annual budgets are adopted on a basis consistent with generally accepted accounting principles in the United States of America for all governmental funds, with the exception of the Capital Projects Fund. The Capital Projects Fund does not have appropriated budgets since there are other means to control the use of these resources (e.g., grant awards) and sometimes span a period of more than one year.

The appropriated budget is prepared by fund, function and department. The Town's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Town Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances.

Actual results of operations presented in accordance with GAAP and the Town's accounting policies do not recognize encumbrances and restricted fund balance as expenditures until the period in which the actual goods or services are received and a liability is incurred. Encumbrances are only reported on the balance sheet of the governmental funds included within restricted, committed or assigned fund balance. Significant encumbrances, if any, are disclosed in the notes to the financial statements.

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SUPPLEMENTARY INFORMATION

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TOWN OF BOSTON, NEW YORK
Combining Balance Sheet—Nonmajor Governmental Funds
December 31, 2022

	<u>Ambulance</u>	<u>Lighting District</u>	<u>Total Nonmajor Funds</u>
ASSETS			
Cash and cash equivalents	\$ 56,325	\$ 24,008	\$ 80,333
Restricted cash and cash equivalents	179,834	-	179,834
Restricted investments	<u>587,667</u>	<u>-</u>	<u>587,667</u>
Total assets	<u>823,826</u>	<u>24,008</u>	<u>847,834</u>
LIABILITIES			
Accounts payable	<u>\$ 3,068</u>	<u>\$ 2,603</u>	<u>\$ 5,671</u>
Total liabilities	<u>3,068</u>	<u>2,603</u>	<u>5,671</u>
FUND BALANCES			
Restricted	767,501	-	767,501
Assigned	<u>53,257</u>	<u>21,405</u>	<u>74,662</u>
Total fund balances	<u>820,758</u>	<u>21,405</u>	<u>842,163</u>
Total liabilities and fund balances	<u>\$ 823,826</u>	<u>\$ 24,008</u>	<u>\$ 847,834</u>

TOWN OF BOSTON, NEW YORK
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances—Nonmajor Governmental Funds
Year Ended December 31, 2022

	<u>Ambulance</u>	<u>Lighting District</u>	<u>Total Nonmajor Funds</u>
REVENUES			
Real property taxes	\$ 100,134	\$ 13,951	\$ 114,085
Non-property tax items	50,000	-	50,000
Use of money and property	<u>(87,827)</u>	<u>53</u>	<u>(87,774)</u>
Total revenues	<u>62,307</u>	<u>14,004</u>	<u>76,311</u>
EXPENDITURES			
Current:			
General government support	13	-	13
Health	74,402	-	74,402
Transportation	-	13,293	13,293
Employee benefits	90,283	-	90,283
Debt service:			
Principal	12,991	-	12,991
Interest and other fiscal charges	<u>1,432</u>	<u>-</u>	<u>1,432</u>
Total expenditures	<u>179,121</u>	<u>13,293</u>	<u>192,414</u>
Net change in fund balances	(116,814)	711	(116,103)
Fund balances—beginning	<u>937,572</u>	<u>20,694</u>	<u>958,266</u>
Fund balances—ending	<u><u>\$ 820,758</u></u>	<u><u>\$ 21,405</u></u>	<u><u>\$ 842,163</u></u>

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Memo



To: Town of Boston

From: Drescher & Malecki LLP

Date: 5/14/2024

Re: 2022 Fiscal Year End Recommendations

Capital Assets

An accurate and current listing of all capital assets by function should be maintained. The detailed capital asset listing should be updated on an annual basis. Formal procedures should be implemented to safeguard assets and ensure relevant, timely, and accurate information.

Upon receipt of the capital asset listing, it was noted that the Town does not record all of the infrastructure relating to the water districts and Town roads.

We recommend the Town inquire with proper personnel to obtain up to date and accurate information relating to these water districts and Town roads. We also recommend that the Town adhere to policies and procedures that require proper capital asset maintenance. Last, we recommend that the Town compile a breakout of depreciation by function.

Payroll Accrual

Due to the nature of the Town's operations, there should be a payroll accrual calculation for the Town. As of 12/31/2022 the payroll accrual balance was \$0.

Items Requested but Not Received

We were unable to confirm compliance with General Municipal Law to support restricted fund balance amounts due to lack of support/resolutions for established reserves.

We did not disclose the covered payroll amounts relating to the Employees' Retirement System due to lack of support received.

We did not receive the supporting documentation for items listed in Footnote #10 "Risk Management."

We did not obtain official statements for the following issued debt:

- 2000 Water #1 Pump and Tank
- 2005 Water Rural LT #1
- 2010 Water District #3
- 2012 Water
- 2012 Water #3 Cole Road

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Jason Keding (LG140308300000A), hereby certify that I am the Chief Financial Officer of the Town of Boston, and that the information provided in the Annual Financial Report of the Town of Boston for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SM - Special District(s) Miscellaneous
- SR - Special District(s) Refuse and Garbage
- SW - Special District(s) Water
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,209,836.00	\$2,648,994.00	\$2,791,871.00
210 - Petty Cash	\$500.00	\$500.00	\$500.00
Total for Cash and Cash Equivalents	\$1,210,336.00	\$2,649,494.00	\$2,792,371.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	\$441,351.00	\$440,470.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$441,351.00	\$440,470.00
Investments			
450 - Investments in Securities	\$1,143,992.00	-	-
Total for Investments	\$1,143,992.00	\$0.00	\$0.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$460,013.00	-	-
Total for Restricted Investments	\$460,013.00	\$0.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$30,463.00	\$32,147.00	\$34,663.00
454 - Leases Receivable	\$775,368.00	\$832,697.00	-
Total for Net Other Receivables	\$805,831.00	\$864,844.00	\$34,663.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Due From			
391 - Due From Other Funds	\$250,000.00	\$211,000.00	-
440 - Due from Other Governments	\$28,926.00	\$133,783.00	\$32,466.00
<i>NYS Trooper Rent, Erie County Polling Place & Clean up, Clerk & Justice Fees</i>			
Total for Due From	\$278,926.00	\$344,783.00	\$32,466.00
Other Assets			
480 - Prepaid Expenses	\$22,417.00	\$18,036.00	\$21,835.00
Total for Other Assets	\$22,417.00	\$18,036.00	\$21,835.00
Total for Assets	\$3,921,515.00	\$4,318,508.00	\$3,321,805.00
Total for Assets and Deferred Outflows	\$3,921,515.00	\$4,318,508.00	\$3,321,805.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$162,550.00	\$139,089.00	\$140,494.00
601 - Accrued Liabilities	\$11,412.00	\$0.00	\$3,563.00
730 - Guaranty & Bid Deposits	-	-	\$0.00
Total for Payables	\$173,962.00	\$139,089.00	\$144,057.00
Payroll Liabilities			
710 - Consolidated Payroll	-	\$5,865.00	\$2,722.00
721 - NYS Income Tax	-	\$209.00	\$98.00
722 - Federal Income Tax	-	\$455.00	\$236.00
726 - Social Security Tax	-	\$873.00	\$506.00
Total for Payroll Liabilities	\$0.00	\$7,402.00	\$3,562.00
Due to			
718 - State Retirement	-	\$846.00	\$0.00
Total for Due to	\$0.00	\$846.00	\$0.00
Other Liabilities			
688 - Other Liabilities <i>ARPA Funds, NYSERDA Grant</i>	\$186,151.00	\$447,882.00	\$383,577.00
Total for Other Liabilities	\$186,151.00	\$447,882.00	\$383,577.00
Total for Liabilities	\$360,113.00	\$595,219.00	\$531,196.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$621,906.00	\$678,875.00	-
Total for Deferred Inflows of Resources	\$621,906.00	\$678,875.00	\$0.00
Total for Deferred Inflows	\$621,906.00	\$678,875.00	\$0.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$22,417.00	\$18,036.00	\$21,835.00
Total for Nonspendable Fund Balance	\$22,417.00	\$18,036.00	\$21,835.00
Restricted Fund Balance			
878 - Capital Reserve	\$371,843.00	\$356,758.00	\$356,047.00
880 - Reserve For Tax Stabilization	\$88,170.00	\$84,593.00	\$84,423.00
Total for Restricted Fund Balance	\$460,013.00	\$441,351.00	\$440,470.00
Committed Fund Balance			
913 - Committed Fund Balance	-	\$0.00	\$25,201.00
Total for Committed Fund Balance	\$0.00	\$0.00	\$25,201.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$399,467.00	\$426,216.00	\$341,550.00
915 - Assigned Unappropriated Fund Balance	\$103,441.00	\$69,542.00	-

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assigned Fund Balance	\$502,908.00	\$495,758.00	\$341,550.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$1,954,158.00	\$2,089,269.00	\$1,961,553.00
Total for Unassigned Fund Balance	\$1,954,158.00	\$2,089,269.00	\$1,961,553.00
Total for Fund Balance	\$2,939,496.00	\$3,044,414.00	\$2,790,609.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,921,515.00	\$4,318,508.00	\$3,321,805.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$164,464.00	\$162,814.00	\$182,856.00
1030 - Special Assessments	\$1,443.00	\$2,831.00	\$1,820.00
Total for Property Taxes	\$165,907.00	\$165,645.00	\$184,676.00
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$23,053.00	\$14,299.00	\$12,470.00
Total for Property Tax Items	\$23,053.00	\$14,299.00	\$12,470.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,072,754.00	\$966,033.00	\$800,000.00
1170 - Franchise Tax	\$121,774.00	\$127,282.00	\$123,928.00
Total for Non-Property Tax Items	\$1,194,528.00	\$1,093,315.00	\$923,928.00
Departmental Income			
1255 - Clerk Fees	\$3,835.00	\$3,911.00	\$3,593.00
1550 - Public Pound Charges Dog Control Fees	\$175.00	\$100.00	\$150.00
1972 - Charges Programs for the Aging	\$1,739.00	\$1,520.00	\$1,102.00
2001 - Park and Recreational Charges	\$5,123.00	\$6,674.00	\$6,864.00
2025 - Special Recreational Facility Charges	\$975.00	\$975.00	\$750.00
2089 - Other Culture and Recreation Income	-	-	\$1,140.00
2110 - Zoning Fees	\$2,000.00	\$2,850.00	\$1,650.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Departmental Income	\$13,847.00	\$16,030.00	\$15,249.00
Use of Money and Property			
2401 - Interest and Earnings	\$127,981.00	\$40,089.00	\$3,947.00
2410 - Rental of Real Property	-	\$0.00	\$88,800.00
2420 - Natural Gas Leases and Royalties	\$512.00	\$507.00	\$507.00
2421 - Lease Payments Collected	\$56,968.00	\$56,968.00	-
Total for Use of Money and Property	\$185,461.00	\$97,564.00	\$93,254.00
Licenses and Permits			
2530 - Games of Chance	\$292.00	\$256.00	\$295.00
2544 - Dog Licenses	\$5,727.00	\$5,738.00	\$5,084.00
2545 - Licenses Other	\$300.00	\$300.00	\$300.00
2555 - Building and Alteration Permits	\$38,650.00	\$36,692.00	\$25,332.00
2590 - Permits Other	\$470.00	\$170.00	\$2,280.00
Total for Licenses and Permits	\$45,439.00	\$43,156.00	\$33,291.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$167,739.00	\$203,255.00	\$189,507.00
Total for Fines and Forfeitures	\$167,739.00	\$203,255.00	\$189,507.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$6,700.00	\$2,100.00	-
2680 - Insurance Recoveries	\$4,656.00	-	\$0.00
Total for Sales of Property and Compensation for Loss	\$11,356.00	\$2,100.00	\$0.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$1,427.00	\$7,449.00	\$12,037.00
2705 - Gifts and Donations	-	-	\$150.00
2750 - AIM Related Payments	-	-	\$49,689.00
Total for Other Revenues	\$1,427.00	\$7,449.00	\$61,876.00
State Aid			
3001 - State Aid Revenue Sharing	\$49,689.00	\$49,689.00	-
3005 - State Aid Mortgage Tax	\$131,908.00	\$224,961.00	\$302,094.00
3089 - State Aid Other Polling Place	\$1,900.00	\$3,000.00	\$2,200.00
3305 - State Aid Civil Defense	\$7,200.00	-	\$0.00
3889 - State Aid Other Culture and Recreation	\$5,000.00	\$2,500.00	-
Total for State Aid	\$195,697.00	\$280,150.00	\$304,294.00
Federal Aid			
4089 - Federal Aid Other	\$261,731.00	\$349,899.00	\$35,627.00
4910 - Federal Aid Community Development Act	-	\$109,300.00	-
4960 - Federal Aid Emergency Disaster Assistance	-	\$38,050.00	-
Total for Federal Aid	\$261,731.00	\$497,249.00	\$35,627.00
Total for Revenues	\$2,266,185.00	\$2,420,212.00	\$1,854,172.00
Total for Revenues and Other Sources	\$2,266,185.00	\$2,420,212.00	\$1,854,172.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$36,400.00	\$36,400.00	\$35,000.00
10104 - Legislative Board - Contractual	\$3,273.00	\$2,262.00	\$2,965.00
Total for Legislative Board	\$39,673.00	\$38,662.00	\$37,965.00
Judicial			
11101 - Municipal Court - Personal Services	\$123,798.00	\$119,552.00	\$116,613.00
11102 - Municipal Court - Equipment and Capital Outlay	\$10,147.00	-	\$0.00
11104 - Municipal Court - Contractual	\$6,369.00	\$4,712.00	\$4,346.00
Total for Judicial	\$140,314.00	\$124,264.00	\$120,959.00
Executive			
12201 - Supervisor - Personal Services	\$142,344.00	\$136,952.00	\$131,684.00
12202 - Supervisor - Equipment and Capital Outlay	\$316.00	\$238.00	\$1,087.00
12204 - Supervisor - Contractual	\$4,971.00	\$4,011.00	\$2,809.00
Total for Executive	\$147,631.00	\$141,201.00	\$135,580.00
Finance			
13204 - Auditor - Contractual	\$14,225.00	\$8,679.00	\$9,688.00
13401 - Budget - Personal Services	\$3,786.00	\$3,640.00	\$3,500.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13551 - Assessment - Personal Services	\$47,249.00	\$66,221.00	\$64,981.00
13552 - Assessment - Equipment and Capital Outlay	\$321.00	\$806.00	-
13554 - Assessment - Contractual	\$3,534.00	\$1,954.00	\$2,427.00
13804 - Fiscal Agents Fees - Contractual	\$5,398.00	\$5,706.00	-
Total for Finance	\$74,513.00	\$87,006.00	\$80,596.00
Municipal Staff			
14101 - Clerk - Personal Services	\$106,536.00	\$103,486.00	\$97,367.00
14102 - Clerk - Equipment and Capital Outlay	\$806.00	\$975.00	\$1,000.00
14104 - Clerk - Contractual	\$2,335.00	\$3,077.00	\$1,483.00
14201 - Law - Personal Services	\$17,527.00	\$16,852.00	\$16,204.00
14204 - Law - Contractual	\$36,429.00	\$35,622.00	\$34,095.00
14304 - Personnel - Contractual	\$6,500.00	\$6,500.00	\$6,500.00
14404 - Engineer - Contractual	\$14,500.00	\$36,897.00	\$10,773.00
14602 - Records Management - Equipment and Capital Outlay	\$7,600.00	-	-
14604 - Records Management - Contractual	\$723.00	\$512.00	\$251.00
Total for Municipal Staff	\$192,956.00	\$203,921.00	\$167,673.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$21,754.00	\$12,996.00	\$11,888.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$43,387.00	\$133,900.00	\$83,947.00
16204 - Operation of Plant - Contractual	\$116,281.00	\$114,410.00	\$120,354.00
16502 - Central Communication System - Equipment and Capital Outlay	\$5,073.00	-	\$6,000.00
16504 - Central Communication System - Contractual	\$32,649.00	\$29,448.00	\$27,085.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
16702 - Central Printing and Mailing - Equipment and Capital Outlay	\$4,500.00	-	-
16704 - Central Printing and Mailing - Contractual	\$14,753.00	\$10,175.00	\$16,294.00
Total for Shared Services	\$238,397.00	\$300,929.00	\$265,568.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$80,818.00	\$72,118.00	\$68,004.00
19204 - Municipal Association Dues - Contractual	\$4,160.00	\$4,160.00	\$4,135.00
19304 - Judgements and Claims - Contractual	\$274.00	\$326.00	\$262.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$4,016.00	\$3,866.00	\$3,665.00
19894 - General Government Support, Other - Contractual <i>Grant Writer</i>	\$18,000.00	\$16,500.00	\$15,000.00
Total for Special Items	\$107,268.00	\$96,970.00	\$91,066.00
Total for General Government Support	\$940,752.00	\$992,953.00	\$899,407.00
Public Safety			
Traffic Control			
33104 - Traffic Control - Contractual	\$5,278.00	\$4,875.00	\$2,731.00
Total for Traffic Control	\$5,278.00	\$4,875.00	\$2,731.00
Animal Control			
35101 - Dog Control - Personal Services	\$14,255.00	\$13,706.00	\$13,179.00
35102 - Dog Control - Equipment and Capital Outlay	-	-	\$0.00
35104 - Dog Control - Contractual	\$2,585.00	\$2,243.00	\$1,668.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Animal Control	\$16,840.00	\$15,949.00	\$14,847.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$83,128.00	\$56,344.00	\$38,955.00
36202 - Safety Inspection - Equipment and Capital Outlay	\$290.00	\$932.00	-
36204 - Safety Inspection - Contractual	\$6,064.00	\$4,616.00	\$2,039.00
Total for Other Public Safety	\$89,482.00	\$61,892.00	\$40,994.00
Total for Public Safety	\$111,600.00	\$82,716.00	\$58,572.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$94,634.00	\$90,975.00	\$87,022.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	-	\$0.00
50104 - Highway and Street Administration - Contractual	\$3,462.00	\$4,004.00	\$3,130.00
51324 - Garage - Contractual	\$23,630.00	\$20,258.00	\$17,507.00
51824 - Street Lighting - Contractual	\$26,062.00	\$22,863.00	\$23,152.00
Total for Highway	\$147,788.00	\$138,100.00	\$130,811.00
Total for Transportation	\$147,788.00	\$138,100.00	\$130,811.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67721 - Programs for the Aging - Personal Services	\$30,711.00	\$29,965.00	\$27,330.00
67722 - Programs for the Aging - Equipment and Capital Outlay	-	-	\$0.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
67724 - Programs for the Aging - Contractual	\$11,498.00	\$2,981.00	\$2,377.00
Total for Economic Opportunity and Development	\$42,209.00	\$32,946.00	\$29,707.00
Total for Economic Assistance and Opportunity	\$42,209.00	\$32,946.00	\$29,707.00
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$106,272.00	\$108,090.00	\$94,091.00
71102 - Parks - Equipment and Capital Outlay	\$56,814.00	-	\$1,014.00
71104 - Parks - Contractual	\$20,249.00	\$18,625.00	\$22,567.00
71401 - Playground and Recreation Centers - Personal Services	-	-	\$0.00
71404 - Playground and Recreation Centers - Contractual	-	-	\$0.00
72701 - Band Concerts - Personal Services	\$2,704.00	\$2,600.00	\$2,500.00
72704 - Band Concerts - Contractual	\$10,001.00	\$6,065.00	\$6,869.00
73101 - Youth Programs - Personal Services	-	-	\$0.00
73104 - Youth Programs - Contractual	\$75,000.00	\$75,000.00	\$100,000.00
Total for Recreation	\$271,040.00	\$210,380.00	\$227,041.00
Culture			
75101 - Historian - Personal Services	\$3,840.00	\$3,692.00	\$3,550.00
75104 - Historian - Contractual	\$595.00	\$499.00	\$282.00
75202 - Historical Property - Equipment and Capital Outlay	-	-	\$1,140.00
75204 - Historical Property - Contractual	-	-	\$3,000.00
75504 - Celebrations - Contractual	\$13,678.00	\$15,162.00	\$12,969.00
76204 - Adult Recreation - Contractual	\$31,193.00	\$25,928.00	\$9,912.00

Town of Boston
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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
79894 - Culture And Recreation, Other - Contractual <i>Library Agreement</i>	\$1,000.00	\$1,000.00	\$1,000.00
Total for Culture	\$50,306.00	\$46,281.00	\$31,853.00
Total for Culture and Recreation	\$321,346.00	\$256,661.00	\$258,894.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$1,688.00	\$2,257.00	\$1,688.00
80104 - Zoning - Contractual	\$878.00	\$1,917.00	\$2,329.00
80201 - Planning and Surveys - Personal Services	\$1,835.00	\$3,133.00	\$1,197.00
80204 - Planning and Surveys - Contractual	\$10,042.00	\$4,789.00	\$5,366.00
Total for General Environment	\$14,443.00	\$12,096.00	\$10,580.00
Community Environment			
85404 - Drainage - Contractual	-	\$4,082.00	\$4,701.00
Total for Community Environment	\$0.00	\$4,082.00	\$4,701.00
Natural Resources			
87101 - Conservation - Personal Services	\$588.00	\$474.00	\$175.00
87104 - Conservation - Contractual	\$4,120.00	\$4,730.00	\$1,172.00
87454 - Flood and Erosion Control - Contractual	-	\$15,000.00	-
Total for Natural Resources	\$4,708.00	\$20,204.00	\$1,347.00
Special Services			
88101 - Cemetery - Personal Services	\$300.00	\$300.00	\$300.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
88104 - Cemetery - Contractual	-	\$2,950.00	\$4,000.00
89894 - Home and Community Services, Other - Contractual Brush Collection - Town Wide	\$78,127.00	\$75,571.00	\$58,075.00
Total for Special Services	\$78,427.00	\$78,821.00	\$62,375.00
Total for Home and Community Services	\$97,578.00	\$115,203.00	\$79,003.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$85,286.00	\$75,943.00	\$84,306.00
90308 - Social Security - Employee Benefits	\$64,614.00	\$61,809.00	\$57,026.00
90408 - Workers' Compensation - Employee Benefits	\$17,796.00	\$12,063.00	\$12,494.00
90508 - Unemployment Insurance - Employee Benefits	\$6,403.00	\$8,484.00	\$0.00
90558 - Disability Insurance - Employee Benefits	\$828.00	\$759.00	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$70,290.00	\$56,204.00	\$47,722.00
Total for Employee Benefits	\$245,217.00	\$215,262.00	\$201,548.00
Total for Employee Benefits	\$245,217.00	\$215,262.00	\$201,548.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$45,000.00	\$40,000.00	\$40,000.00
97107 - Serial Bonds - Debt Interest	\$21,485.00	\$22,760.00	\$23,960.00
97886 - Leases - Debt Principal	\$4,436.00	\$4,555.00	-
97887 - Leases - Debt Interest	\$548.00	\$560.00	-

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Debt Service	\$71,469.00	\$67,875.00	\$63,960.00
Total for Debt Service	\$71,469.00	\$67,875.00	\$63,960.00
Total for Expenditures	\$1,977,959.00	\$1,901,716.00	\$1,721,902.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$393,144.00	\$416,905.00	\$35,627.00
Total for Interfund Transfers	\$393,144.00	\$416,905.00	\$35,627.00
Total for Interfund Transfers	\$393,144.00	\$416,905.00	\$35,627.00
Total for Other Uses	\$393,144.00	\$416,905.00	\$35,627.00
Total for Expenditures and Other Uses	\$2,371,103.00	\$2,318,621.00	\$1,757,529.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$3,044,414.00	\$2,790,609.00	\$2,693,966.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$152,214.00	-
8022 - Restated Fund Balance - Beginning of Year	\$3,044,414.00	\$2,942,823.00	\$2,693,966.00
Add Revenues and Other Sources	\$2,266,185.00	\$2,420,212.00	\$1,854,172.00
Deduct Expenditures and Other Uses	\$2,371,103.00	\$2,318,621.00	\$1,757,529.00
8029 - Fund Balance - End of Year	\$2,939,496.00	\$3,044,414.00	\$2,790,609.00

Town of Boston
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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$141,559.00	\$164,464.00	\$162,814.00
1099 - Est Rev - Property Tax Items	\$15,341.00	\$13,640.00	\$14,000.00
1199 - Est Rev - Non-Property Tax Items	\$1,085,000.00	\$1,045,000.00	\$995,000.00
1299 - Est Rev - Departmental Income	-	\$14,550.00	\$14,550.00
2199 - Est Rev - Departmental Income	\$14,800.00	-	-
2499 - Est Rev - Use of Money and Property	\$110,994.00	\$97,300.00	\$97,300.00
2599 - Est Rev - Licenses and Permits	\$31,400.00	\$25,100.00	\$25,100.00
2649 - Est Rev - Fines and Forfeitures	\$175,000.00	\$165,000.00	\$165,000.00
3099 - Est Rev - State Aid	\$234,689.00	\$269,689.00	\$264,689.00
Total for Estimated Revenue	\$1,808,783.00	\$1,794,743.00	\$1,738,453.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$399,467.00	\$426,216.00	\$341,550.00
Total for Estimated Other Sources	\$399,467.00	\$426,216.00	\$341,550.00
Total for Estimated Revenues and Other Sources	\$2,208,250.00	\$2,220,959.00	\$2,080,003.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,108,564.00	\$1,068,284.00	\$989,586.00
3999 - App - Public Safety	\$125,760.00	\$120,295.00	\$98,357.00
5999 - App - Transportation	\$156,293.00	\$151,563.00	\$146,427.00
6999 - App - Economic Assistance and Opportunity	\$48,785.00	\$42,575.00	\$40,265.00
7999 - App - Culture and Recreation	\$307,284.00	\$299,174.00	\$342,631.00
8999 - App - Home and Community Services	\$115,429.00	\$214,583.00	\$148,477.00
9199 - App - Employee Benefits	\$281,000.00	\$258,000.00	\$251,500.00
9899 - App - Debt Service	\$65,135.00	\$66,485.00	\$62,760.00
Total for Estimated Appropriations	\$2,208,250.00	\$2,220,959.00	\$2,080,003.00
Total for Estimated Appropriations and Other Uses	\$2,208,250.00	\$2,220,959.00	\$2,080,003.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$514,445.00	\$563,914.00	\$756,648.00
Total for Cash and Cash Equivalents	\$514,445.00	\$563,914.00	\$756,648.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	\$289,695.00	\$289,129.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$289,695.00	\$289,129.00
Investments			
450 - Investments in Securities	\$361,799.00	-	-
Total for Investments	\$361,799.00	\$0.00	\$0.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$301,944.00	-	-
Total for Restricted Investments	\$301,944.00	\$0.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	-	\$9,300.00	\$85.00
Total for Net Other Receivables	\$0.00	\$9,300.00	\$85.00
Due From			

Town of Boston
Annual Financial Report
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**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
440 - Due from Other Governments <i>POP & Reimb. for Brush Collection</i>	\$98,336.00	\$157,680.00	\$124,730.00
Total for Due From	\$98,336.00	\$157,680.00	\$124,730.00
Other Assets			
480 - Prepaid Expenses	\$12,609.00	\$10,593.00	\$13,960.00
Total for Other Assets	\$12,609.00	\$10,593.00	\$13,960.00
Total for Assets	\$1,289,133.00	\$1,031,182.00	\$1,184,552.00
Total for Assets and Deferred Outflows	\$1,289,133.00	\$1,031,182.00	\$1,184,552.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$30,397.00	\$43,248.00	\$34,195.00
601 - Accrued Liabilities	\$13,289.00	\$0.00	\$12,543.00
Total for Payables	\$43,686.00	\$43,248.00	\$46,738.00
Payroll Liabilities			
710 - Consolidated Payroll	-	\$13,103.00	\$8,991.00
721 - NYS Income Tax	-	\$825.00	\$578.00
722 - Federal Income Tax	-	\$1,975.00	\$1,229.00
726 - Social Security Tax	-	\$2,588.00	\$1,746.00
Total for Payroll Liabilities	\$0.00	\$18,491.00	\$12,544.00
Due to			
718 - State Retirement	-	\$801.00	\$0.00
Total for Due to	\$0.00	\$801.00	\$0.00
Other Liabilities			
724 - Association and Union Dues	-	\$871.00	\$814.00
Total for Other Liabilities	\$0.00	\$871.00	\$814.00
Total for Liabilities	\$43,686.00	\$63,411.00	\$60,096.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$12,609.00	\$10,593.00	\$13,960.00
Total for Nonspendable Fund Balance	\$12,609.00	\$10,593.00	\$13,960.00
Restricted Fund Balance			
878 - Capital Reserve	\$301,944.00	\$289,695.00	\$289,129.00
Total for Restricted Fund Balance	\$301,944.00	\$289,695.00	\$289,129.00
Committed Fund Balance			
913 - Committed Fund Balance	-	\$0.00	\$257,233.00
Total for Committed Fund Balance	\$0.00	\$0.00	\$257,233.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$173,949.00	\$165,706.00	\$91,676.00
915 - Assigned Unappropriated Fund Balance	\$756,945.00	\$501,777.00	\$472,458.00
Total for Assigned Fund Balance	\$930,894.00	\$667,483.00	\$564,134.00
Total for Fund Balance	\$1,245,447.00	\$967,771.00	\$1,124,456.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,289,133.00	\$1,031,182.00	\$1,184,552.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$853,332.00	\$844,769.00	\$834,911.00
Total for Property Taxes	\$853,332.00	\$844,769.00	\$834,911.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$275,000.00	\$250,000.00	\$300,000.00
Total for Non-Property Tax Items	\$275,000.00	\$250,000.00	\$300,000.00
Departmental Income			
2801 - Interfund Revenues	\$78,127.00	\$60,571.00	\$58,075.00
Total for Departmental Income	\$78,127.00	\$60,571.00	\$58,075.00
Use of Money and Property			
2401 - Interest and Earnings	\$49,299.00	\$2,342.00	\$1,897.00
Total for Use of Money and Property	\$49,299.00	\$2,342.00	\$1,897.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$891.00	\$4,100.00
2665 - Sales of Equipment	\$72,200.00	\$18,355.00	\$8,503.00
2680 - Insurance Recoveries	-	\$5,279.00	\$0.00
Total for Sales of Property and Compensation for Loss	\$72,200.00	\$24,525.00	\$12,603.00

Town of Boston
Annual Financial Report
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**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Other Revenues			
2770 - Unclassified Fuel Reimbursements	\$1,841.00	\$1,362.00	\$1,195.00
Total for Other Revenues	\$1,841.00	\$1,362.00	\$1,195.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$163,599.00	\$202,957.00	\$181,035.00
Total for State Aid	\$163,599.00	\$202,957.00	\$181,035.00
Total for Revenues	\$1,493,398.00	\$1,386,526.00	\$1,389,716.00
Total for Revenues and Other Sources	\$1,493,398.00	\$1,386,526.00	\$1,389,716.00

Town of Boston
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For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	\$51.00	-	-
Total for Special Items	\$51.00	\$0.00	\$0.00
Total for General Government Support	\$51.00	\$0.00	\$0.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$220,777.00	\$211,271.00	\$217,205.00
51104 - Maintenance of Roads - Contractual	\$262,709.00	\$308,482.00	\$268,738.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$163,599.00	\$202,957.00	\$181,035.00
51302 - Machinery - Equipment and Capital Outlay	\$56,814.00	\$296,203.00	\$83,864.00
51304 - Machinery - Contractual	\$69,560.00	\$57,074.00	\$63,328.00
51401 - Brush And Weeds - Personal Services	\$37,560.00	\$43,002.00	\$28,163.00
51404 - Brush And Weeds - Contractual	\$1,939.00	\$8,075.00	\$2,528.00
51421 - Snow Removal - Personal Services	\$149,819.00	\$156,045.00	\$66,634.00
51424 - Snow Removal - Contractual	\$64,805.00	\$89,924.00	\$31,464.00
51481 - Highway Services for Other Governments - Personal Services	-	-	\$66,634.00
51484 - Highway Services for Other Governments - Contractual	-	-	\$31,464.00

Town of Boston
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For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Highway	\$1,027,582.00	\$1,373,033.00	\$1,041,057.00
Total for Transportation	\$1,027,582.00	\$1,373,033.00	\$1,041,057.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$48,421.00	\$45,738.00	\$54,945.00
90308 - Social Security - Employee Benefits	\$30,646.00	\$30,683.00	\$28,191.00
90408 - Workers' Compensation - Employee Benefits	\$37,222.00	\$37,610.00	\$36,793.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$71,800.00	\$56,147.00	\$61,523.00
Total for Employee Benefits	\$188,089.00	\$170,178.00	\$181,452.00
Total for Employee Benefits	\$188,089.00	\$170,178.00	\$181,452.00
Total for Expenditures	\$1,215,722.00	\$1,543,211.00	\$1,222,509.00
Total for Expenditures and Other Uses	\$1,215,722.00	\$1,543,211.00	\$1,222,509.00

Town of Boston
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**DA - Highway Town-wide
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$967,771.00	\$1,124,456.00	\$957,249.00
8022 - Restated Fund Balance - Beginning of Year	\$967,771.00	\$1,124,456.00	\$957,249.00
Add Revenues and Other Sources	\$1,493,398.00	\$1,386,526.00	\$1,389,716.00
Deduct Expenditures and Other Uses	\$1,215,722.00	\$1,543,211.00	\$1,222,509.00
8029 - Fund Balance - End of Year	\$1,245,447.00	\$967,771.00	\$1,124,456.00

Town of Boston
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For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$864,103.00	\$853,332.00	\$844,769.00
1199 - Est Rev - Non-Property Tax Items	\$275,000.00	\$275,000.00	\$250,000.00
2499 - Est Rev - Use of Money and Property	\$8,000.00	\$3,000.00	\$4,000.00
2799 - Est Rev - Other Revenues	\$1,500.00	\$2,000.00	\$2,000.00
2801 - Est Rev - Interfund Revenues	-	\$65,000.00	\$80,000.00
2899 - Est Rev - Interfund Revenues	\$65,000.00	-	-
3099 - Est Rev - State Aid	\$193,346.00	\$178,952.00	\$159,975.00
Total for Estimated Revenue	\$1,406,949.00	\$1,377,284.00	\$1,340,744.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$173,949.00	\$165,706.00	\$91,676.00
Total for Estimated Other Sources	\$173,949.00	\$165,706.00	\$91,676.00
Total for Estimated Revenues and Other Sources	\$1,580,898.00	\$1,542,990.00	\$1,432,420.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,362,898.00	\$1,332,990.00	\$1,218,420.00
9199 - App - Employee Benefits	\$218,000.00	\$210,000.00	\$214,000.00
Total for Estimated Appropriations	\$1,580,898.00	\$1,542,990.00	\$1,432,420.00
Total for Estimated Appropriations and Other Uses	\$1,580,898.00	\$1,542,990.00	\$1,432,420.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$433,062.00	\$170,697.00	-
201 - Cash In Time Deposits	-	\$0.00	\$0.00
Total for Cash and Cash Equivalents	\$433,062.00	\$170,697.00	\$0.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	\$1,013,790.00	-
Total for Restricted Cash and Cash Equivalents	\$0.00	\$1,013,790.00	\$0.00
Due From			
410 - Due from State and Federal Government	\$14,429.00	\$26,012.00	-
Total for Due From	\$14,429.00	\$26,012.00	\$0.00
Total for Assets	\$447,491.00	\$1,210,499.00	\$0.00
Total for Assets and Deferred Outflows	\$447,491.00	\$1,210,499.00	\$0.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$19,907.00	\$195,627.00	-
Total for Payables	\$19,907.00	\$195,627.00	\$0.00
Due to			
630 - Due To Other Funds	\$250,000.00	\$211,000.00	-
Total for Due to	\$250,000.00	\$211,000.00	\$0.00
Notes Payable			
626 - Bond Anticipation Notes Payable	\$1,013,790.00	\$1,013,790.00	-
Total for Notes Payable	\$1,013,790.00	\$1,013,790.00	\$0.00
Total for Liabilities	\$1,283,697.00	\$1,420,417.00	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$0.00	-
Total for Assigned Fund Balance	\$0.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$836,206.00)	(\$209,918.00)	\$0.00
Total for Unassigned Fund Balance	(\$836,206.00)	(\$209,918.00)	\$0.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Fund Balance	(\$836,206.00)	(\$209,918.00)	\$0.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$447,491.00	\$1,210,499.00	\$0.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$26,534.00	\$1,082.00	-
Total for Use of Money and Property	\$26,534.00	\$1,082.00	\$0.00
Other Revenues			
2710 - Premium on Obligations	\$2,706.00	-	-
Total for Other Revenues	\$2,706.00	\$0.00	\$0.00
State Aid			
3097 - State Aid Capital Projects	\$4,429.00	-	-
Total for State Aid	\$4,429.00	\$0.00	\$0.00
Federal Aid			
4989 - Federal Aid Other Home and Community Services	-	\$250,000.00	-
Total for Federal Aid	\$0.00	\$250,000.00	\$0.00
Total for Revenues	\$33,669.00	\$251,082.00	\$0.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$393,144.00	\$416,905.00	\$35,627.00

Town of Boston
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For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Operating Transfers	\$393,144.00	\$416,905.00	\$35,627.00
Total for Other Sources	\$393,144.00	\$416,905.00	\$35,627.00
Total for Revenues and Other Sources	\$426,813.00	\$667,987.00	\$35,627.00

Town of Boston
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For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	\$32,400.00	-	-
Total for Shared Services	\$32,400.00	\$0.00	\$0.00
Total for General Government Support	\$32,400.00	\$0.00	\$0.00
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	\$264,512.00	\$227,176.00	\$0.00
Total for Recreation	\$264,512.00	\$227,176.00	\$0.00
Total for Culture and Recreation	\$264,512.00	\$227,176.00	\$0.00
Home and Community Services			
General Environment			
80202 - Planning and Surveys - Equipment and Capital Outlay	\$29,139.00	-	-
Total for General Environment	\$29,139.00	\$0.00	\$0.00
Water			

Town of Boston
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**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$727,050.00	\$650,729.00	\$35,627.00
Total for Water	\$727,050.00	\$650,729.00	\$35,627.00
Total for Home and Community Services	\$756,189.00	\$650,729.00	\$35,627.00
Total for Expenditures	\$1,053,101.00	\$877,905.00	\$35,627.00
Total for Expenditures and Other Uses	\$1,053,101.00	\$877,905.00	\$35,627.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$209,918.00)	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	(\$209,918.00)	-	-
Add Revenues and Other Sources	\$426,813.00	\$667,987.00	\$35,627.00
Deduct Expenditures and Other Uses	\$1,053,101.00	\$877,905.00	\$35,627.00
8029 - Fund Balance - End of Year	(\$836,206.00)	(\$209,918.00)	\$0.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$123,162.00	\$421,588.00	\$452,513.00
Total for Cash and Cash Equivalents	\$123,162.00	\$421,588.00	\$452,513.00
Investments			
450 - Investments in Securities	\$86,617.00	-	-
Total for Investments	\$86,617.00	\$0.00	\$0.00
Restricted Investments			
461 - Service Award Program Assets	\$2,390,755.00	\$2,154,324.00	\$2,594,761.00
Total for Restricted Investments	\$2,390,755.00	\$2,154,324.00	\$2,594,761.00
Total for Assets	\$2,600,534.00	\$2,575,912.00	\$3,047,274.00
Total for Assets and Deferred Outflows	\$2,600,534.00	\$2,575,912.00	\$3,047,274.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$2,541.00	\$284.00	\$0.00
Total for Payables	\$2,541.00	\$284.00	\$0.00
Total for Liabilities	\$2,541.00	\$284.00	\$0.00
Fund Balance			
Restricted Fund Balance			
895 - Restricted for Service Award Program	\$2,390,755.00	\$2,154,324.00	\$2,594,761.00
Total for Restricted Fund Balance	\$2,390,755.00	\$2,154,324.00	\$2,594,761.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$37,986.00	\$217,480.00	\$227,107.00
915 - Assigned Unappropriated Fund Balance	\$169,252.00	\$203,824.00	\$225,406.00
Total for Assigned Fund Balance	\$207,238.00	\$421,304.00	\$452,513.00
Total for Fund Balance	\$2,597,993.00	\$2,575,628.00	\$3,047,274.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,600,534.00	\$2,575,912.00	\$3,047,274.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$801,039.00	\$778,709.00	\$770,463.00
Total for Property Taxes	\$801,039.00	\$778,709.00	\$770,463.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$100,000.00	\$225,000.00	\$218,189.00
Total for Non-Property Tax Items	\$100,000.00	\$225,000.00	\$218,189.00
Use of Money and Property			
2401 - Interest and Earnings	\$250,941.00	(\$441,302.00)	\$204,454.00
Total for Use of Money and Property	\$250,941.00	(\$441,302.00)	\$204,454.00
Total for Revenues	\$1,151,980.00	\$562,407.00	\$1,193,106.00
Total for Revenues and Other Sources	\$1,151,980.00	\$562,407.00	\$1,193,106.00

Town of Boston
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For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	\$37.00	\$104.00	-
Total for Special Items	\$37.00	\$104.00	\$0.00
Total for General Government Support	\$37.00	\$104.00	\$0.00
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$666,666.00	\$629,874.00	\$615,510.00
Total for Fire Protection	\$666,666.00	\$629,874.00	\$615,510.00
Total for Public Safety	\$666,666.00	\$629,874.00	\$615,510.00
Employee Benefits			
Employee Benefits			
90254 - Local Pension Fund - Contractual	\$27,606.00	-	-
90258 - Local Pension Fund - Employee Benefits	\$421,270.00	\$391,196.00	\$376,696.00
90408 - Workers' Compensation - Employee Benefits	\$14,036.00	\$12,476.00	\$12,005.00
Total for Employee Benefits	\$462,912.00	\$403,672.00	\$388,701.00

Town of Boston
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For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Employee Benefits	\$462,912.00	\$403,672.00	\$388,701.00
Total for Expenditures	\$1,129,615.00	\$1,033,650.00	\$1,004,211.00
Total for Expenditures and Other Uses	\$1,129,615.00	\$1,033,650.00	\$1,004,211.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SF - Special District(s) Fire Protection
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,575,628.00	\$3,047,274.00	\$2,858,379.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$403.00	-
8022 - Restated Fund Balance - Beginning of Year	\$2,575,628.00	\$3,046,871.00	\$2,858,379.00
Add Revenues and Other Sources	\$1,151,980.00	\$562,407.00	\$1,193,106.00
Deduct Expenditures and Other Uses	\$1,129,615.00	\$1,033,650.00	\$1,004,211.00
8029 - Fund Balance - End of Year	\$2,597,993.00	\$2,575,628.00	\$3,047,274.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SL - Special District(s) Lighting
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$13,958.00	\$24,008.00	\$21,767.00
Total for Cash and Cash Equivalents	\$13,958.00	\$24,008.00	\$21,767.00
Investments			
450 - Investments in Securities	\$9,816.00	-	-
Total for Investments	\$9,816.00	\$0.00	\$0.00
Total for Assets	\$23,774.00	\$24,008.00	\$21,767.00
Total for Assets and Deferred Outflows	\$23,774.00	\$24,008.00	\$21,767.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SL - Special District(s) Lighting
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$3,370.00	\$2,604.00	\$1,073.00
Total for Payables	\$3,370.00	\$2,604.00	\$1,073.00
Total for Liabilities	\$3,370.00	\$2,604.00	\$1,073.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$2,683.00	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$17,721.00	\$21,404.00	\$20,694.00
Total for Assigned Fund Balance	\$20,404.00	\$21,404.00	\$20,694.00
Total for Fund Balance	\$20,404.00	\$21,404.00	\$20,694.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$23,774.00	\$24,008.00	\$21,767.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SL - Special District(s) Lighting
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$14,001.00	\$13,951.00	\$16,326.00
Total for Property Taxes	\$14,001.00	\$13,951.00	\$16,326.00
Use of Money and Property			
2401 - Interest and Earnings	\$884.00	\$52.00	\$37.00
Total for Use of Money and Property	\$884.00	\$52.00	\$37.00
Total for Revenues	\$14,885.00	\$14,003.00	\$16,363.00
Total for Revenues and Other Sources	\$14,885.00	\$14,003.00	\$16,363.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SL - Special District(s) Lighting
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$15,885.00	\$13,293.00	\$14,636.00
Total for Highway	\$15,885.00	\$13,293.00	\$14,636.00
Total for Transportation	\$15,885.00	\$13,293.00	\$14,636.00
Total for Expenditures	\$15,885.00	\$13,293.00	\$14,636.00
Total for Expenditures and Other Uses	\$15,885.00	\$13,293.00	\$14,636.00

Town of Boston
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**SL - Special District(s) Lighting
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$21,404.00	\$20,694.00	\$18,967.00
8022 - Restated Fund Balance - Beginning of Year	\$21,404.00	\$20,694.00	\$18,967.00
Add Revenues and Other Sources	\$14,885.00	\$14,003.00	\$16,363.00
Deduct Expenditures and Other Uses	\$15,885.00	\$13,293.00	\$14,636.00
8029 - Fund Balance - End of Year	\$20,404.00	\$21,404.00	\$20,694.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SM - Special District(s) Miscellaneous
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$41,309.00	\$56,325.00	\$50,165.00
Total for Cash and Cash Equivalents	\$41,309.00	\$56,325.00	\$50,165.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	\$179,834.00	\$139,532.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$179,834.00	\$139,532.00
Investments			
450 - Investments in Securities	\$29,052.00	-	\$748,279.00
Total for Investments	\$29,052.00	\$0.00	\$748,279.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$227,461.00	-	-
461 - Service Award Program Assets	\$646,058.00	\$587,667.00	-
Total for Restricted Investments	\$873,519.00	\$587,667.00	\$0.00
Total for Assets	\$943,880.00	\$823,826.00	\$937,976.00
Total for Assets and Deferred Outflows	\$943,880.00	\$823,826.00	\$937,976.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SM - Special District(s) Miscellaneous
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,616.00	\$3,068.00	\$404.00
Total for Payables	\$1,616.00	\$3,068.00	\$404.00
Total for Liabilities	\$1,616.00	\$3,068.00	\$404.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$227,461.00	\$179,834.00	\$139,532.00
895 - Restricted for Service Award Program	\$646,058.00	\$587,667.00	-
899 - Other Restricted Fund Balance	-	-	\$748,279.00
Total for Restricted Fund Balance	\$873,519.00	\$767,501.00	\$887,811.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$68,745.00	\$53,257.00	\$49,761.00
Total for Assigned Fund Balance	\$68,745.00	\$53,257.00	\$49,761.00
Total for Fund Balance	\$942,264.00	\$820,758.00	\$937,572.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$943,880.00	\$823,826.00	\$937,976.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SM - Special District(s) Miscellaneous
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$100,987.00	\$100,134.00	\$99,071.00
Total for Property Taxes	\$100,987.00	\$100,134.00	\$99,071.00
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>Sales Tax Distributed by County</i>	\$80,000.00	\$50,000.00	\$75,000.00
Total for Intergovernmental Charges	\$80,000.00	\$50,000.00	\$75,000.00
Use of Money and Property			
2401 - Interest and Earnings	\$92,990.00	(\$87,827.00)	\$98,927.00
Total for Use of Money and Property	\$92,990.00	(\$87,827.00)	\$98,927.00
Total for Revenues	\$273,977.00	\$62,307.00	\$272,998.00
Total for Revenues and Other Sources	\$273,977.00	\$62,307.00	\$272,998.00

Town of Boston
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**SM - Special District(s) Miscellaneous
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	-	\$13.00	-
Total for Special Items	\$0.00	\$13.00	\$0.00
Total for General Government Support	\$0.00	\$13.00	\$0.00
Health			
Other Health			
45402 - Ambulance - Equipment and Capital Outlay	-	-	\$0.00
45404 - Ambulance - Contractual	\$97,754.00	\$74,402.00	\$61,857.00
Total for Other Health	\$97,754.00	\$74,402.00	\$61,857.00
Total for Health	\$97,754.00	\$74,402.00	\$61,857.00
Employee Benefits			
Employee Benefits			
90254 - Local Pension Fund - Contractual	\$4,538.00	-	-
90258 - Local Pension Fund - Employee Benefits	\$30,915.00	\$84,771.00	\$15,088.00
90408 - Workers' Compensation - Employee Benefits	\$4,841.00	\$5,512.00	\$5,511.00
Total for Employee Benefits	\$40,294.00	\$90,283.00	\$20,599.00

Town of Boston
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**SM - Special District(s) Miscellaneous
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Employee Benefits	\$40,294.00	\$90,283.00	\$20,599.00
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	\$13,452.00	\$12,991.00	\$12,545.00
97857 - Installment Purchase Debt - Debt Interest	\$971.00	\$1,432.00	\$1,880.00
Total for Debt Service	\$14,423.00	\$14,423.00	\$14,425.00
Total for Debt Service	\$14,423.00	\$14,423.00	\$14,425.00
Total for Expenditures	\$152,471.00	\$179,121.00	\$96,881.00
Total for Expenditures and Other Uses	\$152,471.00	\$179,121.00	\$96,881.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SM - Special District(s) Miscellaneous
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$820,758.00	\$937,572.00	\$761,455.00
8022 - Restated Fund Balance - Beginning of Year	\$820,758.00	\$937,572.00	\$761,455.00
Add Revenues and Other Sources	\$273,977.00	\$62,307.00	\$272,998.00
Deduct Expenditures and Other Uses	\$152,471.00	\$179,121.00	\$96,881.00
8029 - Fund Balance - End of Year	\$942,264.00	\$820,758.00	\$937,572.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SR - Special District(s) Refuse and Garbage
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$166,241.00	\$286,314.00	\$204,471.00
Total for Cash and Cash Equivalents	\$166,241.00	\$286,314.00	\$204,471.00
Investments			
450 - Investments in Securities	\$116,914.00	-	-
Total for Investments	\$116,914.00	\$0.00	\$0.00
Due From			
440 - Due from Other Governments Refuse Fees	\$544.00	\$953.00	\$18.00
Total for Due From	\$544.00	\$953.00	\$18.00
Total for Assets	\$283,699.00	\$287,267.00	\$204,489.00
Total for Assets and Deferred Outflows	\$283,699.00	\$287,267.00	\$204,489.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SR - Special District(s) Refuse and Garbage
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$148,486.00	\$142,640.00	\$57,590.00
Total for Payables	\$148,486.00	\$142,640.00	\$57,590.00
Total for Liabilities	\$148,486.00	\$142,640.00	\$57,590.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$135,213.00	\$144,627.00	\$146,899.00
Total for Assigned Fund Balance	\$135,213.00	\$144,627.00	\$146,899.00
Total for Fund Balance	\$135,213.00	\$144,627.00	\$146,899.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$283,699.00	\$287,267.00	\$204,489.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SR - Special District(s) Refuse and Garbage
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$846,727.00	\$797,640.00	\$731,555.00
Total for Property Taxes	\$846,727.00	\$797,640.00	\$731,555.00
Departmental Income			
2130 - Refuse and Garbage Charges	\$4,340.00	\$4,418.00	\$1,487.00
Total for Departmental Income	\$4,340.00	\$4,418.00	\$1,487.00
Use of Money and Property			
2401 - Interest and Earnings	\$16,130.00	\$792.00	\$622.00
Total for Use of Money and Property	\$16,130.00	\$792.00	\$622.00
Total for Revenues	\$867,197.00	\$802,850.00	\$733,664.00
Total for Revenues and Other Sources	\$867,197.00	\$802,850.00	\$733,664.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SR - Special District(s) Refuse and Garbage
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sanitation			
81604 - Refuse and Garbage - Contractual	\$876,611.00	\$805,122.00	\$689,976.00
Total for Sanitation	\$876,611.00	\$805,122.00	\$689,976.00
Total for Home and Community Services	\$876,611.00	\$805,122.00	\$689,976.00
Total for Expenditures	\$876,611.00	\$805,122.00	\$689,976.00
Total for Expenditures and Other Uses	\$876,611.00	\$805,122.00	\$689,976.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SR - Special District(s) Refuse and Garbage
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$144,627.00	\$146,899.00	\$103,211.00
8022 - Restated Fund Balance - Beginning of Year	\$144,627.00	\$146,899.00	\$103,211.00
Add Revenues and Other Sources	\$867,197.00	\$802,850.00	\$733,664.00
Deduct Expenditures and Other Uses	\$876,611.00	\$805,122.00	\$689,976.00
8029 - Fund Balance - End of Year	\$135,213.00	\$144,627.00	\$146,899.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$415,768.00	\$594,604.00	\$535,573.00
Total for Cash and Cash Equivalents	\$415,768.00	\$594,604.00	\$535,573.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	\$353,660.00	\$352,955.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$353,660.00	\$352,955.00
Investments			
450 - Investments in Securities	\$292,401.00	-	-
Total for Investments	\$292,401.00	\$0.00	\$0.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$368,614.00	-	-
Total for Restricted Investments	\$368,614.00	\$0.00	\$0.00
Total for Assets	\$1,076,783.00	\$948,264.00	\$888,528.00
Total for Assets and Deferred Outflows	\$1,076,783.00	\$948,264.00	\$888,528.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$90,546.00	-	\$19,477.00
Total for Payables	\$90,546.00	\$0.00	\$19,477.00
Total for Liabilities	\$90,546.00	\$0.00	\$19,477.00
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	\$368,614.00	\$353,660.00	\$352,955.00
Total for Restricted Fund Balance	\$368,614.00	\$353,660.00	\$352,955.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$14,715.00	\$3,034.00	-
915 - Assigned Unappropriated Fund Balance	\$602,908.00	\$591,570.00	\$516,096.00
Total for Assigned Fund Balance	\$617,623.00	\$594,604.00	\$516,096.00
Total for Fund Balance	\$986,237.00	\$948,264.00	\$869,051.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,076,783.00	\$948,264.00	\$888,528.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$470,487.00	\$467,305.00	\$431,105.00
Total for Property Taxes	\$470,487.00	\$467,305.00	\$431,105.00
Use of Money and Property			
2401 - Interest and Earnings	\$41,311.00	\$1,984.00	\$1,448.00
Total for Use of Money and Property	\$41,311.00	\$1,984.00	\$1,448.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	-	-	\$6,321.00
Total for Sales of Property and Compensation for Loss	\$0.00	\$0.00	\$6,321.00
Total for Revenues	\$511,798.00	\$469,289.00	\$438,874.00
Total for Revenues and Other Sources	\$511,798.00	\$469,289.00	\$438,874.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	-	\$48.00	-
Total for Special Items	\$0.00	\$48.00	\$0.00
Total for General Government Support	\$0.00	\$48.00	\$0.00
Home and Community Services			
Water			
83404 - Water Transportation and Distribution - Contractual	\$153,859.00	\$60,505.00	\$86,303.00
Total for Water	\$153,859.00	\$60,505.00	\$86,303.00
Total for Home and Community Services	\$153,859.00	\$60,505.00	\$86,303.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$165,781.00	\$207,933.00	\$202,352.00
97107 - Serial Bonds - Debt Interest	\$114,951.00	\$121,590.00	\$117,181.00
97307 - Bond Anticipation Notes - Debt Interest	\$39,234.00	-	-
Total for Debt Service	\$319,966.00	\$329,523.00	\$319,533.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Debt Service	\$319,966.00	\$329,523.00	\$319,533.00
Total for Expenditures	\$473,825.00	\$390,076.00	\$405,836.00
Total for Expenditures and Other Uses	\$473,825.00	\$390,076.00	\$405,836.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$948,264.00	\$869,051.00	\$836,013.00
8022 - Restated Fund Balance - Beginning of Year	\$948,264.00	\$869,051.00	\$836,013.00
Add Revenues and Other Sources	\$511,798.00	\$469,289.00	\$438,874.00
Deduct Expenditures and Other Uses	\$473,825.00	\$390,076.00	\$405,836.00
8029 - Fund Balance - End of Year	\$986,237.00	\$948,264.00	\$869,051.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$472,705.00	\$469,812.00	\$466,663.00
2499 - Est Rev - Use of Money and Property	\$4,850.00	\$1,550.00	\$2,325.00
Total for Estimated Revenue	\$477,555.00	\$471,362.00	\$468,988.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$14,715.00	\$3,034.00	-
Total for Estimated Other Sources	\$14,715.00	\$3,034.00	\$0.00
Total for Estimated Revenues and Other Sources	\$492,270.00	\$474,396.00	\$468,988.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$182,929.00	\$153,628.00	\$139,132.00
9899 - App - Debt Service	\$309,341.00	\$320,768.00	\$329,856.00
Total for Estimated Appropriations	\$492,270.00	\$474,396.00	\$468,988.00
Total for Estimated Appropriations and Other Uses	\$492,270.00	\$474,396.00	\$468,988.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$10,000.00	-	-
Total for Cash and Cash Equivalents	\$10,000.00		
Total for Assets	\$10,000.00		
Total for Assets and Deferred Outflows	\$10,000.00		

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	\$1,255.00	-	-
Total for Payables	\$1,255.00		
Total for Liabilities	\$1,255.00		
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes Escrow Agreement	\$8,745.00	-	-
Total for Restricted Net Position	\$8,745.00		
Total for Net Position	\$8,745.00		
Total for Liabilities, Deferred Inflows and Net Position	\$10,000.00		

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified Escrow Money Received	\$10,000.00	-	-
Total for Miscellaneous	\$10,000.00		
Total for Revenues	\$10,000.00		
Total for Revenues and Other Sources	\$10,000.00		

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual <i>Escrow Agreement - Engineer & Legal Fees</i>	\$1,255.00	-	-
Total for Special Items	\$1,255.00		
Total for General Government Support	\$1,255.00		
Total for Expenditures	\$1,255.00		
Total for Expenditures and Other Uses	\$1,255.00		

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	-	-
8022 - Restated Net Position - Beginning of Year	\$0.00	-	-
Add Revenues and Other Sources	\$10,000.00	-	-
Deduct Expenditures and Other Uses	\$1,255.00	-	-
8029 - Net Position - End of Year	\$8,745.00	-	-

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$203,600.00	\$203,600.00	\$203,600.00
105 - Construction Work In Progress	\$1,990,292.00	\$1,041,135.00	\$35,627.00
Total for Non-Depreciable Capital Assets	\$2,193,892.00	\$1,244,735.00	\$239,227.00
Depreciable Capital Assets			
102 - Buildings	\$4,569,209.00	\$4,569,209.00	\$4,574,209.00
103 - Improvements Other Than Buildings	\$1,178,658.00	\$1,024,606.00	\$1,024,606.00
104 - Machinery and Equipment	\$3,348,743.00	\$3,336,971.00	\$3,009,206.00
106 - Infrastructure	\$1,270,798.00	\$1,196,873.00	\$1,196,873.00
107 - Other Capital Assets	\$1,140.00	\$1,140.00	\$1,140.00
124 - Intangible Lease Asset - Machinery and Equipment	\$22,380.00	\$28,410.00	-
Total for Depreciable Capital Assets	\$10,390,928.00	\$10,157,209.00	\$9,806,034.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$2,395,858.00)	(\$2,340,291.00)	(\$2,289,599.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$277,941.00)	(\$226,711.00)	(\$175,481.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$2,161,771.00)	(\$2,133,661.00)	(\$2,124,423.00)
116 - Accumulated Depreciation Infrastructure	(\$736,671.00)	(\$720,802.00)	(\$704,933.00)
117 - Accumulated Depreciation Other Capital Assets	(\$82.00)	(\$44.00)	(\$6.00)
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$9,743.00)	(\$11,225.00)	-
Total for Accumulated Depreciation	(\$5,582,066.00)	(\$5,432,734.00)	(\$5,294,442.00)

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2023	12/31/2022	12/31/2021
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$284,613.00	-
Total for Other Non-Current Assets	\$0.00	\$284,613.00	\$0.00
Total for Non-Current Assets	\$7,002,754.00	\$6,253,823.00	\$4,750,819.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$4,231,150.00	\$4,441,932.00	\$4,689,865.00
685 - Installment Purchase Contract Debt	\$13,927.00	\$27,378.00	\$40,369.00
Total for Debt Obligations	\$4,245,077.00	\$4,469,310.00	\$4,730,234.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$751,475.00	\$0.00	\$3,553.00
682 - Lease Liability	\$13,106.00	\$17,542.00	-
687 - Compensated Absences	\$188,822.00	\$174,113.00	\$142,664.00
713 - Service Award Program Payable	\$6,277,611.00	\$7,925,068.00	\$3,058,425.00
Total for Other Long-Term Obligations	\$7,231,014.00	\$8,116,723.00	\$3,204,642.00
Total for Long-Term Obligations	\$11,476,091.00	\$12,586,033.00	\$7,934,876.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**Statement of Indebtedness
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$210,782.00	\$0.00	\$0.00	\$4,441,932.00	\$4,231,150.00
Bond Anticipation Note	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,013,790.00	\$1,013,790.00
Installment Purchase Contract	\$0.00	\$0.00	\$13,452.00	\$0.00	\$0.00	\$27,379.00	\$13,927.00
Total	\$0.00	\$0.00	\$224,234.00	\$0.00	\$0.00	\$5,483,101.00	\$5,258,867.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Water #3 Extension	Evans Bank	7/11/12	7/11/32	\$0.00	\$0.00	\$6,250.00	\$0.00	\$62,500.00	\$0.00	\$56,250.00
Bond Water #1 Pump & Tank	Evans Bank	5/22/03	5/22/23	\$0.00	\$0.00	\$43,432.00	\$0.00	\$43,432.00	\$0.00	\$0.00
Bond Water District #3	USDA	12/10/10	7/21/48	\$0.00	\$0.00	\$47,100.00	\$0.00	\$1,913,000.00	\$0.00	\$1,865,900.00
Bond Water District #3	USDA	7/24/05	7/24/40	\$0.00	\$0.00	\$69,000.00	\$0.00	\$1,788,000.00	\$0.00	\$1,719,000.00
Bond Trooper Barracks		3/1/12	9/1/26	\$0.00	\$0.00	\$45,000.00	\$0.00	\$635,000.00	\$0.00	\$590,000.00
Bond Anticipation Note Water Tank Repairs	Bank of Greene County	10/6/22	10/4/24	\$0.00	\$0.00	\$0.00	\$0.00	\$1,013,790.00	\$0.00	\$1,013,790.00
Installment Purchase Contract Ambulance	Evans Bank	10/2/16	9/29/24	\$0.00	\$0.00	\$13,452.00	\$0.00	\$27,379.00	\$0.00	\$13,927.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$171,750.00	\$148,749.00	\$320,499.00	\$4,059,400.00
2025	\$176,550.00	\$142,424.00	\$318,974.00	\$3,882,850.00
2026	\$186,450.00	\$135,500.00	\$321,950.00	\$3,696,400.00
2027	\$191,450.00	\$128,544.00	\$319,994.00	\$3,504,950.00
2028	\$196,750.00	\$122,013.00	\$318,763.00	\$3,308,200.00
2029	\$207,150.00	\$114,883.00	\$322,033.00	\$3,101,050.00
2030	\$212,950.00	\$107,556.00	\$320,506.00	\$2,888,100.00
2031	\$218,750.00	\$99,958.00	\$318,708.00	\$2,669,350.00
2032	\$229,950.00	\$92,119.00	\$322,069.00	\$2,439,400.00
2033	\$230,000.00	\$83,670.00	\$313,670.00	\$2,209,400.00
2034	\$241,500.00	\$75,125.00	\$316,625.00	\$1,967,900.00
2035	\$183,300.00	\$67,418.00	\$250,718.00	\$1,784,600.00
2036	\$190,400.00	\$60,755.00	\$251,155.00	\$1,594,200.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$197,700.00	\$53,637.00	\$251,337.00	\$1,396,500.00
2038	\$205,300.00	\$46,340.00	\$251,640.00	\$1,191,200.00
2039	\$213,200.00	\$38,759.00	\$251,959.00	\$978,000.00
2040	\$221,400.00	\$30,952.00	\$252,352.00	\$756,600.00
2041	\$86,200.00	\$22,698.00	\$108,898.00	\$670,400.00
2042	\$89,100.00	\$20,112.00	\$109,212.00	\$581,300.00
2043	\$90,100.00	\$17,439.00	\$107,539.00	\$491,200.00
2044	\$94,200.00	\$14,776.00	\$108,976.00	\$397,000.00
2045	\$97,400.00	\$11,910.00	\$109,310.00	\$299,600.00
2046	\$99,600.00	\$8,988.00	\$108,588.00	\$200,000.00
2047	\$98,000.00	\$6,000.00	\$104,000.00	\$102,000.00
2048	\$102,000.00	\$3,068.00	\$105,068.00	\$0.00
Total	\$4,231,150.00	\$1,653,393.00	\$5,884,543.00	

\$4,231,150.00 Total Bond Ending Balance for Statement of Indebtedness.

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8021	Savings	A, DA, H, SF, SL, SM, SR, SW	\$2,525,322.00	\$392,459.00	\$0.00	\$0.00	\$2,917,781.00
5621	Checking	TC	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
3779	Checking	A, DA	\$26,212.00	\$0.00	(\$26,212.00)	\$0.00	\$0.00
3961	Checking	A, DA	\$152,570.00	\$0.00	(\$152,570.00)	\$0.00	\$0.00
3973	Checking	A, DA, H, SF, SL, SM, SR, SW	\$213,168.00	\$0.00	(\$213,168.00)	\$0.00	\$0.00
Total			\$2,927,272.00	\$392,459.00	(\$391,950.00)	\$0.00	\$2,927,781.00
Total Cash From Financials							\$2,927,781.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$2,927,272.00
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$2,677,272.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$2,927,272.00

Investments and Collateralization of Investments

Investments From Financials	\$3,398,623.00
Market Value as of Fiscal Year End Date	\$3,398,623.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$3,398,623.00

Town of Boston
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
16	24	184	0

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Police Retirement					
Fire Retirement					
Local Pension Fund	\$452,185.00			91	
Social Security	\$95,260.00	0	0		
Worker's Compensation	\$73,895.00	0	0		
Life Insurance					
Unemployment Insurance	\$6,403.00		2		
Disability Insurance	\$828.00		1		
Hospital, Medical and Dental Insurance	\$142,090.00	10			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
State Retirement System	\$133,707.00	16	15		
Total Employee Benefits Paid	\$904,368.00				

TOWN OF BOSTON, NEW YORK
Notes to the Annual Financial Report (Unaudited)
Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The New York State Annual Financial Report Document (the “AFR”) of the Town of Boston, New York (the “Town”) has been prepared in conformity with the format prescribed by the New York State Office of the State Comptroller Annual Update Document guidelines. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town’s accounting policies are described below.

Reporting Entity

The Town is a unit of local government created by the State of New York. The Town operates under provisions of New York State law and various local laws. The five-member Town Board is the legislative body responsible for overall operations. The Supervisor serves as both Chief Executive Officer and Chief Fiscal Officer.

Independently elected officials of the Town include:

Supervisor	Town Clerk / Receiver of Taxes
Councilmembers (4)	Superintendent of Highways
Town Justices (2)	

All governmental activities and functions performed for the Town are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

Basis of Presentation—AFR

The AFR provides information about the Town’s governmental and fiduciary funds. Separate statements for each fund category are presented.

Governmental Funds – Governmental funds are those which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and related liabilities are accounted for through governmental funds. The Town reports the following governmental funds:

- *General Fund*—this is the principal operating fund of the Town and accounts for all financial resources of the general government, except those accounted for in another fund. The principal source of revenue is non-property tax items.
- *Highway Fund*—this is used to record all revenues and expenditures related to road maintenance and construction throughout the Town. Major revenue sources include real property taxes, sales tax and State aid.
- *Water Fund*—this is used to record all revenues and expenditures related to operation and maintenance of the Town’s water districts. Major revenue sources consist primarily of real property taxes.

- *Ambulance Fund*—this is used to record all revenues and expenditures related to emergency medical services within the Town. The principal source of revenue for the Ambulance Fund is real property taxes.
- *Garbage and Refuse Fund*—this is used to record all activity related to the garbage pickup and recycling within the Town. The principal source of revenue for the Garbage and Refuse Fund is real property taxes.
- *Lighting Fund*—this is used to record the revenues and expenditures related to lighting maintenance in the Town’s lighting districts. The principal source of revenue for the Lighting Fund is real property taxes.
- *Fire Protection Fund*—this is used to record the revenues and expenditures related to fire protection in the Town. The principal source of revenue for the Fire Protection Fund is real property taxes.
- *Capital Projects Fund*—this is used to account for financial resources to be used for the acquisition and construction of major capital assets.

During the course of operations the Town has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds.

Further, certain activity occurs during the year involving transfers of resources between funds. In the AFR these amounts are reported at gross amounts as transfers in/out.

Fiduciary Funds – Fiduciary funds are those used to account for assets held by the local government in a trustee or custodial capacity. The Town reported the following fiduciary fund:

- *Custodial Fund*—this is used to record the activity of any escrow accounts entered into by the town. This fund was established in 2023 due to a large scale solar project and it’s related escrow agreement.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the AFR.

The AFR is reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period of availability. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Balances

Cash, Cash Equivalents and Investments—The Town’s cash, cash equivalents, and investments consist of cash on hand, demand deposits, time deposits and short-term, highly liquid investments with original maturities of three months or less from the date of acquisition. New York State law governs the Town’s investment policies. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities.

Restricted Cash and Cash Equivalents— Restricted cash and cash equivalents represents unspent proceeds of debt, amounts to support fund balance restrictions, and amounts with constraints placed on their use by either external parties and/or statute.

Restricted Investments—The Town’s restricted investments consist of annuity contracts related to the Town’s Length of Service Award Programs (“LOSAPs”). The Town records investments at fair value based on quoted market value.

Receivables—Receivables include amounts due from state and federal governments which represent amounts owed to the Town to reimburse it for expenditures incurred pursuant to state and federally funded programs. Receivables are recorded and revenues recognized as earned. Allowances are recorded when appropriate.

Prepaid Items—Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures when consumed rather than when purchased.

Other Liabilities—Represents unearned revenue related to American Rescue Plan Act (“ARPA”) federal funds as well as a New York State Energy Research and Development Authority (NYSERDA) grant.

Capital Assets—Capital assets, which include land, buildings, improvements, equipment, right-to-use leased equipment, construction in progress, and infrastructure assets, are reported in Schedule K to the AFR.

Capital assets are defined by the Town as assets with an estimated useful life in excess of one year and a value equal to or greater than the capitalization thresholds stated below. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are completed. Right-to-use leased equipment are initially measured as the amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial costs and are amortized on a straight-line basis over their useful lives.

Land and construction in progress are not depreciated. The other capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

	Capitalization Threshold	Useful Life (years)
Improvements	\$ 5,000	20
Buildings	\$ 5,000	40
Machinery and Equipment	\$ 1,000	3-20
Right-to-use leased equipment	\$ 5,000	5-20
Infrastructure	\$ 5,000	20-50
Art and Historical Treasures	\$ 1,000	3-50

Deferred Outflows/Inflows of Resources—*Deferred outflows of resources* represent a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. At December 31, 2023, in Note 6 and Note 7 to the AFR, the Town discloses a deferred outflow related to pensions. This represents the effect of the net change in the Town's proportion of the collective net pension asset or liability, and the difference during the measurement period between the Town's contributions and its proportionate share of the total contribution to the pension systems not included in the pension expense and any contributions to the pension systems made subsequent to the measurement date.

In addition to liabilities, *deferred inflows of resources* represent an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. At December 31, 2023, in Note 6 and Note 7 to the AFR, the Town discloses a deferred inflow representing the effect of the net change in the Town's proportion of the collective net pension liability and the difference during the measurement periods between the Town's contributions and its proportionate share of total contributions to the pension systems not included in pension expense and it is reported on the government-wide statements. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available. The Town also recognizes in Note 10 to the AFR, a lease receivable and associated deferred inflow of resources on the balance sheet of governmental funds at the commencement of a lease and amortized over the life of the lease.

Fund Balance Flow Assumptions—Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the AFR; a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies—Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision-making authority. The Town Board is the highest level of decision-making authority for the government that can, by Town Board resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the

limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Town Board has authorized the Supervisor to assign fund balance. The Town Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Leases—The Town is contracted with other entities which qualify as lessor and lessee relationships. The amount within lease receivable includes the lease of the Trooper Barracks building to the State Troopers. Amounts within the lease liability includes a postage machine and two office printers, one of which ended its lease in 2023. Additional information regarding leases is discussed in Note 10.

Revenues and Expenditures

Property Taxes—The Erie County Legislature prepares the levy in late December of each year and jointly bills the Town levy and Erie County real property taxes. Property taxes are levied and become a lien as of January 1 based on assessed property values as of that date.

For 2023, tax payments were due January 1st to March 15th without penalty; March 16th to May 1st had a 7.5% penalty; and 1.5% additional penalty added each month thereafter.

The tax roll is returned to the Erie County Commissioner of Finance after July 1st at which time all unpaid taxes and penalties are payable to that office. The Town retains their full tax levies for all unpaid items that are returned to the County. Thus, the Town is assured of receiving 100% of its tax levy. The County enforces all liens.

Pensions—The Town is mandated by New York State law to participate in the New York State Local Employees' Retirement System ("ERS"). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans, and changes thereof, have been determined on the same basis as they are reported by the respective defined benefit pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. More information regarding pensions is included in Note 6 to the AFR.

Length of Service Awards Program ("LOSAP")—The Town has adopted a Service Awards Program for firefighters and ambulance personnel that serve on a volunteer basis. The Program is administered by an outside agency, with the Town as trustee. More information on the Town's defined benefit and contribution plans and the related net pension liability related to LOSAP are included in Notes 7 and 8 to the AFR.

Other

Estimates—The preparation of the AFR, in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of revenues, expenditures, assets, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and during the reported period. Actual results could differ from those estimates.

Adoption of New Accounting Pronouncements—During the year ended December 31, 2023, the Town did not implement any new GASB Statements.

Future Impacts of Accounting Pronouncements—The Town has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; No. 96, *Subscription-Based Information Technology Arrangements*, and No. 99, *Omnibus 2022*, effective for the year ending December, 31, 2023, and No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*, and No. 101, *Compensated Absences*, effective for the year ending December 31, 2024; and No. 102, *Certain Risk Disclosures*, effective for the year ending December 31, 2025. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 94, 96, 99, 100, 101, and 102 will have on its financial position and results of operations when such statements are adopted.

Stewardship, Compliance and Accountability – Legal Compliance – Budgets

Legal Compliance—Budgets—The Town follows these procedures in establishing the budgetary data reflected in the AFR:

- Prior to September 30th, the Town Supervisor files a “tentative” budget with the Town Clerk for the following fiscal year to commence on January 1st. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 5th.
- The full Town Board reviews the tentative budget and may adjust before approving a “preliminary” budget and calling for a public hearing, which is generally held in October.
- Following the public hearing, revisions may again be made by the Town Board before filing an adopted budget with Erie County by November 20th.
- Formal annual budgetary accounts are employed as a management control device for the General and Special Revenue Funds
- During the fiscal year, the Town Board can legally amend the operating budgets and is empowered to implement supplemental appropriations. Budget amendments are required for the departmental budgetary control. All budget amendments and budget transfers require Town Board approval.

Deficit Fund Balance—The Town’s Capital Projects Fund reported a deficit fund balance of \$836,206 at December 31, 2023. The Town anticipates this deficit will be remedied through future issuance of long-term debt.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Town's investment policies are governed by State statutes. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within New York State. The Town is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. The Town has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligation that may be pledged as collateral. Obligations that may be pledged as collateral are outlined in Chapter 623 of the laws of the State of New York.

Total cash and cash equivalents at December 31, 2023, are shown below:

	Governmental Funds
Petty Cash (uncollateralized)	\$ 500
Deposits	<u>6,326,404</u>
Total	<u>\$ 6,326,904</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2023 as follows:

	Carrying Amount
Insured (FDIC)	\$ 250,000
Uninsured:	
Collateral held by bank's agent in the Town's name	<u>6,076,404</u>
Total	<u>\$ 6,326,404</u>

Custodial Credit Risk—Deposits—Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. As noted above, by State statute all deposits in excess of FDIC insurance coverage must be collateralized. At December 31, 2023, the Town's deposits were either FDIC insured or collateralized with securities held by the pledging bank's agent in the Town's name.

Interest Rate Risk—Deposits—In accordance with its investment policy, the Town manages exposures by limiting investments to low risk type investments governed by New York State statute.

Restricted Cash and Cash Equivalents—Restricted cash and cash equivalents represents amounts to support fund balance restrictions and amounts with constraints placed on their use by either external parties and/or statute, as well as unspent proceeds of debt. At December 31, 2023, the Town reported \$1,711,721 cash and cash equivalents as restricted.

Restricted Investments—All investments are reported using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are presented below:

- Level 1. Quoted prices for identical assets or liabilities in active markets to which the Town has access at the measurement date.
- Level 2. Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets in markets that are not active;
 - Observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
 - Inputs derived principally from, or corroborated by, observable market data correlation or by other means
- Level 3. Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure fair value to the extent that observable inputs are not available.

The Town's restricted investments consist of annuity contracts related to the Town's Length of Service Award Programs ("LOSAP"), a defined benefit volunteer firefighter award program (See Note 7) and a defined contribution volunteer ambulance worker program (See Note 8). These annuities are guaranteed fixed annuities. The interest on each annuity varies but they are all fixed rate with a guaranteed minimum rate for a specific period.

As of December 31, 2023, the Town has annuity funds that are valued using observable inputs other than quoted prices and inputs derived from observable market data correlation (level 2 input) in the amounts of \$2,390,755 recorded within the Fire Protection Fund, and \$646,058 recorded within the Ambulance Fund.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2023 include:

Receivables—Represents amounts due from various sources. The Town's significant accounts receivable at December 31, 2023 are presented below:

	General Fund
Franchise Fee	\$ 29,680
Sale of Equipment	783
	<u>\$ 30,463</u>

Lease Receivable—During the year ended December 31, 2023, the Town recognized the lease of a building to a third party. The lease has eleven remaining years and the Town receives monthly payments of \$7,400. The Town recognized \$56,968 in lease revenue and \$31,471 in interest revenue during the current fiscal related to this lease. As of December 31, 2023 the Town's receivable for lease payments was \$775,368. Also, the Town has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of December 31, 2023 the balance of the deferred inflow of resources was \$621,906.

Intergovernmental Receivables—Represents amounts due from other units of government, such as Federal, New York State, County of Erie or other local governments. Amounts due the Town at December 31, 2023 are:

	General Fund	Highway Fund	Garbage and Refuse Fund	Capital Projects Fund	Total
Federal - CDBG	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
NYS - Trooper Rent, Pave-Our- Potholes, Dept of State Grant	7,400	18,988	-	4,428.86	30,817
Erie County - Clean up, Stop DWI, Polling place	2,131	-	-	-	2,131
Various Town Departments	19,396	79,348	544	-	99,288
	<u>\$ 28,926</u>	<u>\$ 98,336</u>	<u>\$ 544</u>	<u>\$ 14,429</u>	<u>\$ 142,235</u>

4. CAPITAL ASSETS

The Town's capital asset activity for Schedule K to the AFR for the year ended December 31, 2023, is as follows:

	Balance 1/1/2023	Increases	Decreases	Balance 12/31/2023
Capital assets, not being depreciated:				
Land	\$ 203,600	\$ -	\$ -	\$ 203,600
Construction Work in Progress	<u>1,041,135</u>	<u>1,078,139</u>	<u>(128,982)</u>	<u>1,990,292</u>
Total capital assets, not being depreciated	<u>1,244,735</u>	<u>1,078,139</u>	<u>(128,982)</u>	<u>2,193,892</u>
Capital assets, being depreciated:				
Buildings	4,569,209	-	-	4,569,209
Improvements	1,024,606	154,052	-	1,178,658
Machinery & Equipment	3,336,971	158,491	(146,719)	3,348,743
Right-to-use leased equipment	28,410	-	(6,030)	22,380
Infrastructure	1,196,873	73,925	-	1,270,798
Art and Historical Treasures	<u>1,140</u>	<u>-</u>	<u>-</u>	<u>1,140</u>
Total capital assets, being depreciated	<u>10,157,209</u>	<u>386,468</u>	<u>(152,749)</u>	<u>10,390,928</u>
Less accumulated depreciation for:				
Buildings	(2,340,291)	(55,567)	-	(2,395,858)
Improvements	(226,711)	(51,230)	-	(277,941)
Machinery & Equipment	(2,133,661)	(149,530)	121,420	(2,161,771)
Right-to-use leased equipment	(11,225)	(4,548)	6,030	(9,743)
Infrastructure	(720,802)	(15,869)	-	(736,671)
Art and Historical Treasures	<u>(44)</u>	<u>(38)</u>	<u>-</u>	<u>(82)</u>
Total accumulated depreciation	<u>(5,432,734)</u>	<u>(276,782)</u>	<u>127,450</u>	<u>(5,582,066)</u>
Total capital assets, being depreciated, net	<u>4,724,475</u>	<u>109,686</u>	<u>(25,299)</u>	<u>4,808,862</u>
Total capital assets, net	<u>\$ 5,969,210</u>	<u>\$ 1,187,825</u>	<u>\$ (154,281)</u>	<u>\$ 7,002,754</u>

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at the Town as of December 31, 2023, were as follows:

	General Fund	Highway Fund	Total Governmental Funds
Salary and employee benefits	\$ 11,412	\$ 13,289	\$ 24,701
Total	<u>\$ 11,412</u>	<u>\$ 13,289</u>	<u>\$ 24,701</u>

6. RETIREMENT SYSTEM PENSION PLAN

Plan Descriptions and Benefits Provided

New York State and Local Employees' Retirement System ("ERS")—The Town participates in the ERS (the "System"). The System provides retirement benefits as well as death and disability benefits. The net position of the Systems are held in the New York State Common Retirement Fund (the "Fund"), which was established to hold all assets and record changes in fiduciary net position allocated to the Systems. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the Systems. System benefits are established under the provisions of the New York State Retirement and Social Security Law ("NYSRSSL"). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Town also participates in the Public Employees' Group Life Insurance Plan ("GLIP"), which provides death benefits in the form of life insurance. ERS is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The ERS is noncontributory, except for employees who joined the ERS after July 27, 1976, who contribute three percent (3%) of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute three percent (3%) to six percent (6%) of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2023, the Town reported the following liability for its proportionate share of the net pension liability for the ERS. The net pension liability was measured as of March 31, 2023. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of April 1, 2022, with update procedures used to roll forward the total pension liability to the measurement date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Town.

	ERS
Measurement date	March 31, 2023
Net pension liability (asset)	\$ 751,475
Town's portion of the Plan's total net pension liability	0.0035044%

For the year ended December 31, 2023, the Town recognized a pension expense of \$270,840 for ERS. At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	ERS	
Differences between expected and actual experiences	\$ 80,038	\$ 21,104
Changes of assumptions	364,965	4,034
Net difference between projected and actual earnings on pension plan investments	-	4,415
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	22,597	20,673
Town contributions subsequent to the measurement date	105,078	-
Total	<u>\$ 572,678</u>	<u>\$ 50,226</u>

Town contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	ERS
2024	\$ 108,517
2025	(44,571)
2026	148,932
2027	204,496

Actuarial Assumptions—The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions presented below:

	ERS
Measurement date	March 31, 2023
Actuarial valuation date	April 1, 2022
Interest rate	5.90%
Salary scale	4.40%
Decrement tables	April 1, 2015- March 31, 2020
Inflation rate	2.9%
Cost-of-living adjustments	1.5%

Annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System’s experience with adjustments for mortality improvements based on Society of Actuaries’ Scale MP-2021. The previous actuarial valuations as of April 1, 2020 used the same assumptions to measure the total pension liability. The actuarial assumptions used in the April 1, 2022 valuation are based on the results of an actuarial experience study for the period April 1, 2015 – April 1, 2020.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. The best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized below:

Measurement date	ERS	
	Target Allocation	Long-Term Expected
		Real Rate of Return
	March 31, 2023	
Asset class:		
Domestic equities	32.0 %	4.30 %
International equities	15.0	6.85
Private equity	10.0	7.50
Real estate	9.0	4.60
Opportunistic/Absolute Return Strategy	3.0	5.38
Credit	4.0	5.43
Real assets	3.0	5.84
Fixed Income	23.0	1.50
Cash	1.0	-
Total	100.0 %	

Discount Rate—The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption—The following chart presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 5.9%, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (4.9%) or one percentage-point higher (6.9%) than the current assumption.

	Decrease (4.9%)	Assumption (5.9%)	Increase (6.9%)
Employer's proportionate share of the net pension liability (asset)—ERS	\$ 1,815,992	\$ 751,475	\$ (138,053)

Pension Plan Fiduciary Net Position—The components of the current-year net pension liability of the employers as of March 31, 2023, are as follows:

	(Dollars in Thousands)
	ERS
Employers' total pension liability	\$ 232,627,259
Plan fiduciary net position	(211,183,223)
Employers' net pension liability (asset)	\$ 21,444,036
Ratio of fiduciary net position to the employers' total pension liability	90.78%

7. PENSION OBLIGATIONS—FIRE LOSAP

Plan Description—The Town established a defined benefit Length of Service Awards Program (“LOSAP”) for the active volunteer firefighters of Boston Volunteer Fire Company, North Boston Volunteer Fire Company, and Patchin Volunteer Fire Company. The Program was established pursuant to Article 11-A of the General Municipal Law. The Program provides municipally-funded pension-like benefits to facilitate the recruitment and retention of active volunteer firefighters. The Town is the sponsor of the program.

Certain information contained in this note is based on information for the LOSAP based on a measurement date of December 31, 2022, which is the most recent valuation date for which complete information is available.

Participation, vesting and service credit—Active volunteer firefighters who have reached the age of eighteen and who have completed one year of firefighting service are eligible to participate in the program. The program’s entitlement age is age sixty, or age after first earning a year of Service Credit under the Point System. In general, an active volunteer firefighter is credited with a year of firefighting service for each calendar year after the establishment of the program in which he or she accumulates fifty points. Points are granted for the performance of certain activities in accordance with a system established by the sponsor on the basis of a statutory list of activities and point values.

Benefits—A participant’s benefit under the program is the actuarial equivalent of a monthly payment for life equal to twenty dollars multiplied by the person’s total number of years of firefighting service. The number of years of firefighting service used to compute the benefit cannot exceed forty (including any Prior Service Credit). Except in the case of disability or death, benefits are payable when a participant reaches entitlement age. The program provides statutorily mandated death and disability benefits.

Participants Covered by the Benefit Terms—At the December 31, 2022 measurement date, the participants covered by the benefit terms were as follows:

Inactive participants currently receiving benefit payments	91
Inactive participants entitled to but not yet receiving benefit payments	38
Active participants	55
Total	184

Measurement of Total Pension Liability

The total pension liability at the December 31, 2022 measurement date was determined using an actuarial valuation as of that date.

Actuarial Assumptions—The total pension liability at the December 31, 2022 measurement date was determined using the following actuarial assumptions, applied to all period included in the measurement:

Actuarial Cost Method:	Entry Age Normal
Inflation:	2.25%
Salary Scale:	None assumed

Mortality rates were based on the RP-2014 Male Mortality Table without projection for mortality improvement.

Discount Rate—The discount rate used to measure the total pension liability was 4.31%. This was the yield to maturity of the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2022. In describing this index, S&P Dow Jones Indices notes that the index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years and with a rating of at least Aa2 by Moody's Investors Service's, AA by Fitch, or AA by Standard & Poor's Rating Services.

Changes in the Total Pension Liability

	Total Pension Liability
Balance as of 12/31/2021 measurement date	<u>\$ 7,925,068</u>
Changes for the year:	
Service Cost	134,514
Interest	176,127
Changes of assumptions of other inputs	(1,772,189)
Differences between expected and actual experience	207,586
Benefit payments	<u>(393,496)</u>
Net changes	<u>(1,647,457)</u>
Balance as of 12/31/2022 measurement date	<u>\$ 6,277,611</u>

Sensitivity of the Total Pension Liability to the changes in the discount rate—The following presents the total pension liability of the Town as of the December 31, 2022 measurement date, calculated using the discount rate of 4.31%, as well as what the Town's total pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.31%) or 1-percentage point higher (5.31%) than the current rate:

	1% Decrease (3.31%)	Current Discount Rate (4.31%)	1% Increase (5.31%)
Total pension liability	\$ 7,045,598	\$ 6,277,611	\$ 5,638,355

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—For the year ended December 31, 2023, the Town recognized pension expense of \$199,183. At December 31, 2023 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 187,669	\$ 27,123
Changes of assumptions or other inputs	\$ 688,727	\$ 1,693,836
Benefit payments & administrative expenses subsequent to the measurement date	415,002	-
Total	<u>\$ 1,291,398</u>	<u>\$ 1,720,959</u>

Deferred outflows of resources related to pensions resulting from Town transactions subsequent to the measurement date will be recognized as a reduction of the total pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	
2024	\$ (121,024)
2025	(121,024)
2026	(121,024)
2027	(237,780)
2028	(243,711)
Thereafter	-

Trust Assets—Although assets have been accumulated in an irrevocable trust such that the assets are dedicated to providing pensions to plan members in accordance with benefit terms, the trust assets are not legally protected from creditors of the Town. As such, the trust assets do not meet the criteria in paragraph 4 of GASB Statement No. 73.

Fiduciary Investment and Control—Service credit is determined by the governing board of the sponsor, based on information certified to the governing board by each fire company having members who participate in the program. Each fire company must maintain all required records on forms prescribed by the governing board. The governing board of the sponsor has retained and designated Penflex, Inc. to assist in the administration of the program.

Authority to invest program assets is vested in the Investment Committee. Subject to restrictions in the program document, program assets are invested in accordance with a statutory “prudent person” rule.

The sponsor is required to retain an actuary to determine the amount of the sponsor’s contributions to the plan. The actuary retained by the sponsor for this purpose is Penflex, Inc. Portions of the following information are derived from the most recent report prepared by the actuary, dated January 1, 2023.

Statement of Net Program Assets

Actuarial present value of benefits at January 1, 2023			\$ 5,622,804
Less: Assets available for benefits			
<i>Cash and short-term investments:</i>	<u>% of total</u>		
Cash and cash equivalents	4.4%	\$	95,171
<i>Investments at fair value:</i>			
Speciality funds	6.5%		140,000
International stock funds	14.5%		314,923
Small-cap stock funds	6.0%		130,984
Mid-cap stock funds	8.8%		191,094
Large-cap stock funds	13.3%		287,948
Balanced	0.0%		-
Bond funds	37.1%		804,132
Other assets	8.8%		190,070
<i>Liabilities:</i>			
January payments made in December	1.5%		32,808
Benefits payable	-0.8%		<u>(17,240)</u>
Net program assets available for benefits			<u>2,169,892</u>
Current total unfunded benefits			<u>\$ 3,452,912</u>

Statement of Changes in Net Program Assets

Plan net assets, January 1, 2022		\$2,612,629
Changes during the year:		
Add: Plan contributions	\$ 393,189	
Net investment income	(442,430)	
Less: Plan benefit withdrawals	(391,196)	
Changes in benefits payable	<u>(2,300)</u>	
Net change		<u>(442,737)</u>
Plan net assets, December 31, 2022		<u>\$ 2,169,892</u>

Contributions and Administrative Fees

Town contributions and fees amounted to \$450,000 and \$27,606, respectively, during the year ended December 31, 2023.

Funding Methodology and Actuarial Assumptions

The actuarial valuation methodology used by the actuary to determine the sponsor's contribution is the attained age normal cost method. The assumptions used by the actuary to determine the sponsor's contribution and the actuarial present value of benefits are based on an assumed rate of return on investment of 5%.

Mortality Tables used for retirement are based on the RP-2014 Male Table without projection.

The Town accounts for service award program assets within its Fire Protection Fund. The fair value of these program assets as of December 31, 2023 is \$2,390,755.

8. PENSION OBLIGATIONS—EMS LOSAP

Plan Description—The Town established a defined contribution Length of Service Awards Program (the “LOSAP”) for the active ambulance volunteers of the Boston Emergency Squad. The Program was established pursuant to Article 11-A of the General Municipal Law. The Program provides municipally-funded pension-like benefits to facilitate the recruitment and retention of active volunteer ambulance workers. The Town is the sponsor of the program.

Program Description—

Participation, vesting and service credit—Active volunteers are eligible to participate in the program and become fully vested upon earning five (5) years of service credits or upon being awarded a total and permanent disability. The program's entitlement age is age sixty (60) and the maximum service credit allowable is forty (40) years.

Benefits—A participant's benefit under the program is equal to \$700 per year of service. The program provides statutorily mandated death and disability benefits.

Fiduciary Investment and Control—Service credit is determined by the governing board of the sponsor, based on information certified to the governing board by the Emergency Squad. The governing board of the sponsor has retained and designated Penflex, Inc. to assist in the administration of the program.

Program assets are required to be held in trust by LOSAP legislation, for the exclusive purpose of providing benefits to participants and their beneficiaries or for the purpose of defraying the reasonable expenses of the operation and administration of the program.

Authority to invest program assets is vested in the Investment Committee. Subject to restrictions in the program document, program assets are invested in accordance with a statutory “prudent person” rule.

The sponsor is required to retain an actuary to determine the amount of the sponsor's contributions to the plan. The actuary retained by the sponsor for this purpose is Penflex, Inc. Portions of the following information are derived from the most recent report prepared by the actuary, dated December 31, 2023.

Program Financial Condition

Asset Reconciliation

Share of Trust Account, January 1, 2023		\$ 587,667
Changes during the year:		
Add: Plan contributions	\$ 12,642	
Net investment income	81,202	
Less: Administrative Charges	(1,963)	
Trustee Fees	(2,575)	
Distributions Made to Participant/Beneficiaries	<u>(30,916)</u>	
Net change		<u>58,391</u>
Share of Trust Account, December 31, 2023		<u>\$ 646,058</u>

Contributions and Administrative Fees

The actuary determined that the Town contributions owed during the 2023 calendar year totaled \$12,642. Administrative and Trustee Fees taken out of the account during the year ending December 31, 2023 were \$4,538 with an additional \$30,916 of distributions made to beneficiaries.

Plan Assets

The Town accounts for service award program assets within its Ambulance Fund. The fair value of these program assets as of December 31, 2023 is \$646,058.

9. RISK MANAGEMENT

The Town is exposed to various risks of loss related to damage and destruction of assets, vehicle liability, injuries to employees, health insurance, workers' compensation, and unemployment insurance. The Town purchases commercial insurance to cover such potential risks. There have not been any settlements which have exceeded commercial insurance coverage in the past three fiscal years.

The Town purchases insurance for: general property and liability, municipal crime, automobile, public officials liability, law enforcement liability, contractor's protective liability, excess catastrophe liability, electronic equipment, inland marine, and ground pollution relating to fuel storage tanks. General property is insured at a full replacement cost agreed upon at \$12,103,167. General liability insurance is limited to \$1 million per occurrence, with a general aggregate \$3 million limit. General liability has an add on rider for network security loss with an annual aggregate of \$250,000. Municipal crime coverage ranges from \$25,000 to \$400,000 per occurrence. Automobile insurance is limited to \$1 million per accident. Public Officials Liability, Law Enforcement Liability, and Contractor's Protective Liability are all limited to \$1 million per occurrence and \$2 million in the aggregate. Excess catastrophe liability is limited to \$3 million per occurrence and \$6 million in the aggregate. Electronic equipment coverage is limited to \$200,000 per catastrophe and electronic breach coverage ranges by type of breach from \$25,000 to \$250,000 in coverage. Inland marine has various limits for each individually scheduled property and equipment with a total blanket limit of roughly \$3.02 million. Fuel storage tanks have a ground pollution liability of \$1 million.

10. LEASES

Lease Receivable—The Town is a lessor for a noncancellable lease of buildings. The Town recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the Town determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The Town uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease terms include the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Town monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

As the lessor, the Town recognizes a long-term lease receivable and deferred inflow of resources for the use of the Trooper Barracks Building by the state police. The lease agreement runs for 20 years starting December 1, 2009 and ending November 30, 2029 with a five year renewal option beginning on December 1, 2029 and ending November 30, 2034. The agreement states that the remaining monthly payments will be \$7,400 per month through November 30, 2024, \$8,247 per month through November 30, 2029, and then if the renewal is granted, the additional five-year term will be negotiated at the time of the renewal request. As the Town built this building as part of the lease agreement, to the specifications agreed upon with the lessee, the Town reasonably expects the lease agreement to be renewed and thus includes the five-year renewal as part of the lease term. The discount rate applied to this lease is 3.5% as determined by the bond issued to finance the construction of the building. The value of the lease receivable as of December 31, 2023 is \$775,368. The value of the deferred inflow of resources is \$621,906 at December 31, 2023.

The future payments included in the measurement of the lease receivable at December 31, 2023 were as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 59,368	\$ 30,279	\$ 89,647
2025	61,479	37,485	98,964
2026	63,666	35,298	98,964
2027	65,930	33,034	98,964
2028	68,275	30,689	98,964
2029-2033	379,576	115,244	494,820
2034 and thereafter	77,074	13,643	90,717
	<u>\$ 775,368</u>	<u>\$ 295,672</u>	<u>\$ 1,071,040</u>

Lease Payable—The Town is a lessee for a noncancellable lease of various equipment. The town recognizes a liability and an intangible right-to-use asset (lease asset) in the government-wide financial statements. The Town recognizes lease liabilities with an initial, individual value of \$5,000 or more. At the commencement of a lease, the Town initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the Town determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Town uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Town generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease terms include the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Town is reasonably certain to exercise.

The Town monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the right-to-use asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

As the lessee, the Town reports lease assets with other capital assets and lease liabilities with long-term debt on the schedule of long-term liabilities. The Town is lessee for office equipment such as printers and postage machines.

As of December 31, 2023, the value of the lease liability was \$13,106. The Town is required to make annual principal and interest payments on the equipment. The leases have imputed interest rates of 3.5%. The value of the right-to-use lease assets as of the end of the current fiscal year was \$22,380 and had accumulated amortization of \$9,743.

The future principal and interest payments as of December 31, 2023, were as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 4,367	\$ 397	\$ 4,764
2025	4,523	242	4,764
2026	3,260	87	3,348
2027	956	10	965
2028	-	-	-
	<u>\$ 13,106</u>	<u>\$ 736</u>	<u>\$ 13,841</u>

11. SHORT-TERM DEBT

Liabilities for bond anticipation notes (“BANs”) are generally accounted for in the Capital Projects Fund. State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the life of the permanent financing, provided that annual reductions of principal are made. A summary of the Town’s short-term debt for the year ended December 31, 2023 is as follows:

Description	Interest Rate	Maturity Date	Balance 1/1/2023	Issues	Redemptions	Balance 12/31/2023
Capital Projects Fund:						
Bond anticipation notes	3.87%	10/6/2023	\$ 1,013,790	\$ -	\$ 1,013,790	\$ -
Bond anticipation notes	4.23%	10/4/2024	\$ -	\$ 1,013,790	\$ -	\$ 1,013,790
Total			<u>1,013,790</u>	<u>1,013,790</u>	<u>1,013,790</u>	<u>1,013,790</u>

12. LONG-TERM LIABILITIES

The Town’s outstanding long-term liabilities reported in Schedule W to the AFR include serial bonds, installment purchase contracts, lease liabilities, pension liabilities, and compensated absences.

Outstanding indebtedness as of December 31, 2023 aggregated \$4,245,077. Of this amount, \$3,641,150 relates to serial bonds issued for the purpose of water supply and distribution, \$590,000 relates to a serial bond issued on the construction of a Trooper Barracks building, and \$13,927 remains on an installment purchase contract. All long-term debts are exempt from the constitutional debt limit other than the \$590,000 serial bond which represents approximately 1.1% of the town’s debt limit. Further, the Trooper Barracks serial bond is eligible for redemption prior to maturity starting after March 1, 2022 at 100% of the par amount of the bonds to be redeemed, plus accrued interest to the date of redemption. All bonds payable of the Town are secured by its general credit and revenue raising powers, as per State statute.

A default will have occurred if the payment of principal or interest are not paid when due and payable. In the event of a default a provision is made for contract creditors (including the Bondholders) of the Town to enforce payments upon such contracts, if necessary, through court action, although the present statute limits interest on the amount adjudged due to creditors to nine per centum per annum from the date due to the date of payment. As a general rule, property and funds of a municipal corporation serving the public welfare and interest have not been judicially subjected to execution or attachment to satisfy a judgment, although judicial mandates have been issued to officials to appropriate and pay judgments out of current funds or the proceeds of a tax levy.

The Town does not hold any lines of credit.

A summary of changes in the Town's long-term liabilities at December 31, 2023 is presented below:

	Balance 1/1/2023	Additions	Reductions	Balance 12/31/2023	Due Within One Year
Serial bonds	\$ 4,441,932	\$ -	\$ 210,782	\$ 4,231,150	\$ 171,750
Installment Purchase Contract	27,379	-	13,452	13,927	13,927
Lease liability	17,542		4,436	13,106	4,367
Net pension liability-ERS*	-	751,475	-	751,475	-
Pension liability-Fire LOSAP	7,925,068	518,228	2,165,685	6,277,611	-
Compensated absences	174,113	14,709	-	188,822	49,756
Total	<u>\$ 12,586,034</u>	<u>\$ 1,284,412</u>	<u>\$ 2,394,355</u>	<u>\$ 11,476,091</u>	<u>\$ 239,800</u>

(*Additions to the net pension liability are shown net of reductions.)

Serial Bonds—The Town issues general obligation bonds to provide funds for the acquisition, construction, and renovation of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Town. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with maturities that range from 10 to 38 years.

Principal is paid annually, interest is paid semi-annually; these payments are recorded in the associated fund, either being General or Water Funds. A summary of additions and payments for the year ended December 31, 2023, is presented below:

Description	Original Issue	Interest Rate (%)	Year of Issue/ Maturity	Balance 1/1/2023	Additions	Reductions	Balance 12/31/2023	Due Within One Year
General Fund:								
Trooper Barracks	\$ 1,000,000	3.5	2012/2034	\$ 635,000	\$ -	\$ 45,000	\$ 590,000	\$ 45,000
Total General Fund				<u>635,000</u>	<u>-</u>	<u>45,000</u>	<u>590,000</u>	<u>45,000</u>
Water Fund:								
Water #1	644,068	3.4	2003/2023	43,432	-	43,432	-	-
Water #3	125,000	2.8	2012/2032	62,500	-	6,250	56,250	6,250
Rural Development #1	2,618,500	4.125	2005/2040	1,788,000	-	69,000	1,719,000	71,700
Rural Development #2	2,394,000	3	2010/2048	1,913,000	-	47,100	1,865,900	48,800
Total Water Fund				<u>3,806,932</u>	<u>-</u>	<u>165,782</u>	<u>3,641,150</u>	<u>126,750</u>
Total governmental activities				<u>\$ 4,441,932</u>	<u>\$ -</u>	<u>\$ 210,782</u>	<u>\$ 4,231,150</u>	<u>\$ 171,750</u>

Installment Purchase Contract—On August 29, 2016, the Town entered into a long-term installment purchase contract for an ambulance. The amount outstanding totals \$14,423 of which \$496 represents imputed interest costs. The present value of the contract at December 31, 2023 is \$13,927.

Annual payments are \$14,423, with final payments due September 29, 2024. The nominal rate is 3.5%. The obligation under the installment purchase can be summarized as follows:

	Year ending December 31,	
	2024	\$ 14,423
Total minimum lease payments		14,423
Less: amount representing imputed interest costs		(496)
Present value of minimum lease payments		<u>\$ 13,927</u>

Lease Liability—The Town holds long-term capital leases for various equipment. The outstanding balance at December 31, 2023 was \$13,106. Refer to Note 10 for additional information related to the Town's leases.

Net Pension Liability-ERS—In Schedule W to the AFR, the Town reported a liability of \$751,475, for its proportionate share of the net pension liability related to the Employee Retirement System. Refer to Note 6 for additional information related to the Town's net pension liability.

Pension Liability-Fire LOSAP—In Schedule W to the AFR, the Town reported a liability of \$6,277,611, for its pension liability related to the Fire Length of Service Award Program (LOSAP). Refer to Note 7 for additional information related to the Town's pension liability.

Compensated Absences—As explained in Note 1, the Town accrues the value of governmental fund type compensated absences. The value accrued at December 31, 2023 is \$188,822. Management estimates that \$45,485 is due within one year. Since payments of compensated absences are dependent upon many factors, timing of future payments is not readily determinable.

A maturity schedule of the Town's indebtedness is presented below:

Year ending December 31,	Serial Bonds	Installment Purchases	Lease Liability	Pension Liability ERS	Pension Liability Fire LOSAP	Compensated Absences	Total
2024	\$ 171,750	\$ 13,927	\$ 4,367	\$ -	\$ -	\$ 49,756	\$ 239,800
2025	176,550	-	4,523	-	-	-	181,073
2026	186,450	-	3,260	-	-	-	189,710
2027	191,450	-	956	-	-	-	192,406
2028	196,750	-	-	-	-	-	196,750
2029-2033	1,098,800	-	-	-	-	-	1,098,800
2034-2038	1,018,200	-	-	-	-	-	1,018,200
2039-2043	700,000	-	-	-	-	-	700,000
2044 and thereafter	491,200	-	-	751,475	6,277,611	139,066	7,659,352
Total	<u>\$ 4,231,150</u>	<u>\$ 13,927</u>	<u>\$ 13,106</u>	<u>\$ 751,475</u>	<u>\$ 6,277,611</u>	<u>\$ 188,822</u>	<u>\$ 11,476,091</u>

Interest requirements on serial bonds payable are as follows:

Year ending December 31,	Interest
2024	\$ 148,749
2025	142,424
2026	135,500
2027	128,544
2028	122,013
2029-2033	498,186
2034-2038	303,275
2039-2043	129,959
2044 and thereafter	44,738
Total	<u>\$ 1,653,388</u>

13. FUND BALANCE

In the AFR, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The Town maintained the following nonspendable fund balance at December 31, 2023:

- ***Prepaid items***—Represents amounts prepaid to the retirement system that are applicable to future accounting periods. The General Fund and the Highway Fund reported amounts of \$22,417 and \$12,609, respectively.

In the AFR, restricted fund balances are amounts constrained to specific purposes (such as creditors, grantors, contributors, or laws and regulations of other governments) through constitutional provisions or by enabling legislation.

At December 31, 2023, the Town reported the following restricted fund balances:

- ***Restricted for General Capital Projects***—Represents amounts, \$371,842 , restricted for the construction of various general fund capital projects.
- ***Restricted for Tax Stabilization***—Represents amounts, \$88,170, restricted by the Town Board in accordance with general municipal law section 6-e to be used for future unanticipated events.
- ***Restricted for Highway Equipment***—Represents amounts, \$301,944, restricted for the purchase of highway equipment.
- ***Restricted for Water Debt***—Represents amounts, \$368,614, restricted for the reduction of future debt service requirements.
- ***Restricted for Ambulance Equipment***—Represents amounts, \$227,461, restricted for the purchase of ambulance equipment.
- ***Restricted for Fire LOSAP***—Represents amounts, \$2,390,755, for the administration of the Town's Fire LOSAP.

- ***Restricted for EMS LOSAP***—Represents amounts, \$646,058, for the administration of the Town’s Ambulance LOSAP.

In the AFR, commitments are amounts that are subject to a purpose constraint imposed by a formal action of the Town’s highest level of decision-making authority. As of December 31, 2023, the Town reported the following committed fund balance:

- ***Encumbrance for General Fund Equipment***—Represents amounts, \$103,441, for the purchase of a water district consolidation study, brush collection truck, and street light replacement agreed upon by board resolution.
- ***Encumbrance for Highway Equipment***—Represents amounts, \$173,628, for the purchase of a highway pickup truck with plow and dump box as agreed upon by board resolution.

In the AFR, assignments are not legally required segregations but are segregated for a specific purpose by the Town. At December 31, 2023, the Town reported the following fund balance assignments:

	Subsequent Year's Expenditures	Specific Use	Total Assigned
General Fund	\$ 399,467	\$ 103,441	\$ 502,908
Highway Fund	173,949	756,945	930,894
Fire Protection Fund	37,986	169,252	207,238
Lighting Fund	2,683	17,721	20,404
Ambulance Fund	-	68,745	68,745
Garbage and Refuse Fund	-	135,213	135,213
Water Fund	14,715	602,908	617,623
Total	<u>\$ 628,800</u>	<u>\$ 1,854,225</u>	<u>\$ 2,483,025</u>

- ***Assigned to Subsequent Year’s Expenditures***—Represents available fund balance being appropriated to meet expenditure requirements in the 2024 fiscal year.
- ***Assigned to Specific Use***—Represents fund balance within the special revenue funds that is assigned for a specific purpose. The assignment’s purpose relates to each fund’s operations and represents amounts within funds that are not restricted or committed.

Unassigned fund balance represents the residual classification of the government’s General Fund surplus and Capital Projects Fund deficit.

If the Town must use funds for emergency expenditures the Board shall authorize the Supervisor to expend funds first from funds classified as nonspendable (if funds become available) then restricted funds. The use of committed and assigned funds will occur after the exhaustion of available restricted funds. Finally, if no other fund balances are available, the Town will use unassigned fund balance.

14. INTERFUND ACTIVITY

Interfund receivables and payables are short-term in nature and exist because of temporary advances or payments made on behalf of other funds. The composition of interfund balances as of December 31, 2023 is as follows:

Fund	Interfund	
	Receivables	Payables
Governmental funds:		
General Fund	\$ 250,000	\$ -
Capital Projects Fund	-	250,000
Total	\$ 250,000	\$ 250,000

The outstanding balances between funds result from payments made on behalf of other funds or temporary advances. All of these balances are expected to be collected/paid within the subsequent year.

The Town made the following transfers between funds during the year ended December 31, 2023:

Fund	Transfers out:
	General Fund
Transfers in:	
Capital Projects Fund	\$ 393,144
Total	\$ 393,144

The interfund transfer totaling \$393,144 represents \$261,731 ARPA funding received by the General Fund, however, related expenditures were incurred within the Capital Projects Fund as well as \$131,413 funding supplied by the general fund towards the capital projects.

15. LABOR CONTRACTS

Certain Town employees are represented by one bargaining unit, with the balance governed by Town Board rules and regulations. The International Operating Engineers Local 17 AFL-CIO bargaining unit has a negotiated contract in place through December 31, 2023 with a subsequent signed contract in place for January 1, 2024 through December 31, 2026.

16. COMMITMENTS

Encumbrances—Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expended in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

The Town considers encumbrances significant if they are in excess of \$10,000. Significant encumbrances as of December 31, 2023 are listed below:

Fund	Purpose	Amount Encumbered
General	Brush Collection Truck	\$ 92,941
Total General Fund		<u>\$ 92,941</u>
Highway	Highway Pickup Truck with Plow & Dump Box	\$ 171,261
Total Highway Fund		<u>\$ 171,261</u>

17. CONTINGENCIES

Litigation—The Town is involved in litigation in the ordinary course of its operations. The Town believes that its ultimate liability, if any, in connection with these matters will not have a material effect on the Town’s financial condition or results of operations.

Assessments—The Town is a defendant in litigation under Article 7 of the Real Property Tax Law of the State of New York to review tax assessments. While the Town vigorously defends assessments, the likelihood of success is on a case by case basis, and is dependent upon various factors including market values and appraised amounts. No potential amount or potential range of loss is determinable. However, management believes that level of such potential loss, if any, would be immaterial and no provisions have been made within the financial statements.

Grants—In the normal course of operations, the Town receives grant funds from various Federal and State agencies. These grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any disallowed expenditures resulting from such audits could become a liability of the governmental funds. While the amount of any expenditures which may be disallowed cannot be determined at this time, management expects any amounts to be immaterial.

18. SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 30, 2024, which is the date the AFR is available for issuance, and have determined there are no subsequent events that require disclosure in conformity with the format prescribed by the Office of the State Comptroller of the State of New York.

* * * * *

From: Thomas Owusu <towusu@osc.ny.gov>

Sent: Wednesday, July 17, 2024 10:24 AM

To: Town of Boston Bookkeeper <bookkeeper@townofboston.com>

Cc: Town of Boston Supervisor <supervisor@townofboston.com>; supervisorkeding@gmail.com

Subject: RE: Town of Boston 2023 AFR Review

Good morning Ellie,

Thank you for your assistance with OSC's review. The review is now complete.

Thank you.

Thomas Owusu

Auditor 1

Data Management Unit

Office of the State Comptroller

P (518) 738-2617

F (518) 486- 3146

towusu@osc.ny.gov

From: Town of Boston Bookkeeper <bookkeeper@townofboston.com>

Sent: Monday, July 15, 2024 4:18 PM

To: Thomas Owusu <towusu@osc.ny.gov>

Cc: Town of Boston Supervisor <supervisor@townofboston.com>; supervisorkeding@gmail.com

Subject: RE: Town of Boston 2023 AFR Review

Hello,

The adjustment to #6 was made and the report was re-certified. Please let us know if there is anything else that we need to change or if our report is now good.

Thanks,

Ellie Pericak

Bookkeeper & Budget Director

Town of Boston

8500 Boston State Road

Boston, NY 14025

(716) 941-6113 Ext. 124

From: Thomas Owusu <towusu@osc.ny.gov>

Sent: Monday, June 24, 2024 10:17 AM

To: Town of Boston Bookkeeper <bookkeeper@townofboston.com>

Cc: Town of Boston Supervisor <supervisor@townofboston.com>; supervisorkeding@gmail.com

Subject: RE: Town of Boston 2023 AFR Review

Good morning Elysia,

Thank you for your email and making the adjustments to the AFR. Please see my follow up comments/questions below in green.

Note: Question # 6 is still available.

Thank you.

Thomas Owusu

Auditor 1

Data Management Unit

Office of the State Comptroller

P (518) 738-2617

F (518) 486- 3146

towusu@osc.ny.gov

From: Town of Boston Bookkeeper <bookkeeper@townofboston.com>

Sent: Friday, June 21, 2024 10:38 AM

To: Thomas Owusu <towusu@osc.ny.gov>

Cc: Town of Boston Supervisor <supervisor@townofboston.com>; supervisorkeding@gmail.com

Subject: RE: Town of Boston 2023 AFR Review

Hi Thomas,

I apologize for the delay in our response, I have been out of office a lot this past month dealing with family matters. Below in red are my responses to your questions and we just re-certified the changes today. Please review and let me know if there are any further questions or concerns.

Thanks,

Elysia (Ellie) Pericak

Bookkeeper & Budget Director

Town of Boston

8500 Boston State Road

Boston, NY 14025

(716) 941-6113 Ext. 124

From: Thomas Owusu <towusu@osc.ny.gov>

Sent: Thursday, May 23, 2024 3:40 PM

To: Town of Boston Bookkeeper <bookkeeper@townofboston.com>

Subject: Town of Boston 2023 AFR Review

Good afternoon Elysia,

My name is Thomas Owusu, the State Auditor assigned to review the Town of Boston 2023 AFR.

I have a few questions after reviewing the report. Please make the suggested changes in the AFR system and recertify:

1. The Town has consistently been reporting amount in budgeted account code DA2801R - Est Rev - Interfund Revenues in prior years but switched to account code DA2399R - Est Rev - Intergovernmental Charges. It appears that the budgeted account code DA2801R has been deactivated. If the amount relates to revenues received from goods and services provided by one fund of a local government to another fund of that local government (Quasi-external transactions), we expect the Town to record the amount in account code DA2899- Est Rev - Interfund Revenues. **The \$65,000 has been updated to sit in DA-2899. Thank you.**
2. It appears that the Town is showing \$3,398,623 investment in NYCLASS on the Cash section of the Bank Reconciliation Schedule and in cash account code/s (DA, SL, SM, A, SF, SR, H, SW200/201/230/231). For AFR purposes, we expect the Town to report NYCLASS investments in the 2 highlighted account codes (450/452) attached below: Please refer to our Chart of Accounts: [Chart of Accounts Query | Office of the New York State Comptroller \(ny.gov\)](#), and make the proposed adjustments below:
 - a. Reclass all investment in NYCLASS the Town is reporting in cash account code (200/201/230/231) in the various funds (DA, SL, SM, A, SF, SR, H, and SW fund) to the investment account code/s 450- Investment in Securities or 452- Investment in Securities Special Reserves. **Amounts in A-230, DA-230, SW-230, and SM-230 were all moved to 452 as these all reside in NYCLASS. The remaining \$2,040,591 from NYCLASS was moved from A-200, DA-200, SW-200, SL-200, SF-200, SR-200, and SM-200 to 450 accounts in each associated fund. Thank you.**
 - b. Remove the account ending #1058 (funds invested in NYCLASS) from the Cash section of the Bank Reconciliation Summary and update the Collateralization of Cash section. **Done. Thank you.**

- c. Report the \$3,398,623 investment in NYCLASS on the Investment section of the Bank Reconciliation Summary- including the market value and the amount Collateralized with Securities. **Done. Thank you.**

A450	Investments in Securities	Investments in securities, other than certificates o..	(A) General	Balance Sheet	Town
A451	Investments in Repurchase Agreements	Investments in repurchase agreements for all ..	(A) General	Balance Sheet	Town
A452	Investments in Securities Special Reserves	Investments of special reserve moneys in securiti..	(A) General	Balance Sheet	Town

3. The Town reported amount in account code H2710 - Premium on Obligations \$2,706.00 for the first time. What does the amount represent?

The \$2,706 was the premium on the sale of the BAN renewed 10/5/23. I have attached the BAN sale results showing the \$2,706 premium. **Noted, thank you.**

4. Our records shows that the Town had a \$1,013,790.00 BAN outstanding in the 2022 AFR account code H626. However, it appears that the Town is not showing the amount on the Prior Year Adjustment line on the SOI. I see that the BAN was renewed on 10/05/2023. When a new BAN renews an existing BAN, the new AFR system allows the Town to update the existing BAN with the new BAN issued. Please follow the steps bellow and edit the BAN records on the SOI to show the prior year outstanding BAN on the Prior Year Adjustment Line.

Statement of Indebtedness has been updated. **Thank you.**

5. The Town submitted the AFR with the VR and the comment below. It appears that the Town is reporting \$353,690 in account code H230 - Cash Special Reserves and H899 - Other Restricted Fund. Please refer to our Chart of Accounts (Screenshot below): [Chart of Accounts Query | Office of the New York State Comptroller \(ny.gov\)](#) for the definition of account code 230 and 899. Can the Town please confirm if the amount is legally restricted. If not, please reclass the cash from account code H230 to H200 and the fund balance from account code H899 to H917.

This \$353,690 was previously separated out to show the amount of BAN proceeds that remained unspent. I have updated the H fund to roll these amounts back into H230 and H917. **Thank you.**

⚠ Validation Rules

Total cash/investment reserves should generally equal total reserved fund balance The \$353,690 reported in 230-Cash Special Reserves is also reported under 899-Other Restricted Fund Balance with a note that these were proceeds of debt issuance to be used for the purpose the debt issuance specifies.	\$353,690.00 Total Cash/Investment reserves	\$0.00 Total Reserve Fund Balance	\$353,690.00 Difference \$
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H230	Cash Special Reserves	Cash held in special reserve funds that	(H) Capital Projects	Balance Sheet	Town
	Cash held in special reserve funds that were established pursuant to General Municipal Law §6-c through 6-v. An analysis or a subsidiary account should be maintained to segregate the cash balance of each special reserve fund.				

H899	Other Restricted Fund Balance	This portion of fund balance that is	(H) Capital Projects	Balance Sheet	Town
H	This portion of fund balance that is subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through enabling legislation, other than that already captured in reserve account codes.				

6. Can you please confirm what the following amounts in account code DA/A913 Committed Fund Balance represent? Committed Fund balance should consist of the amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision making authority. In most cases this would constitute a similar level of constraint of resources such as a resolution, ordinance or local law. **The Committed Fund Balance in both A and DA represent the Town's encumbrances where the town board authorized a purchase via resolution and the item had not been received by year end. If there is an issue with this treatment, let me know and I can move it to assigned unappropriated but unless you disagree, I would like to report it in committed as the town has in years past.**

Per GASB 54 (refer to our bulletin: [Fund Balance Reporting and Governmental Fund Type Definitions \(state.ny.us\)](#), Page 5, if resources have not already been restricted or committed, amounts encumbered should be considered assigned for the purpose of the expected expenditure, because the outstanding purchase orders are evidence of the government's intent to spend the resources. Encumbered amounts for specific purposes for which resources have been restricted, committed, or assigned should not be displayed separately within those classifications. Can the Town please confirm if these are legally restricted? If not, for AFR reporting purposes, I propose reclassifying the amount to account code DA/A915- Assigned Unappropriated Fund Balance.

7. Per our GASB 84 bulletin: (<https://www.osc.state.ny.us/files/local-government/publications/pdf/accounting-and-financial-reporting-for-fiduciary-activities-gasb-84.pdf>), we would expect the Town to report administrative expenditures separately from

amounts paid to retirees. Account code 9025.8 should be used only to record the expenditure for the LOSAP benefits paid out during the year and account code 9025.4 Local Pension Fund, Contractual should be used to report the related administrative expenditures/fess. Can the Town please confirm if the amount reported in account code SM9025.8 and SF9025.8 is accurate as presented. I have updated SM & SF funds to add the account codes 9025.4 and placed the admin costs there. In SM admin fees were previously grouped with payouts under 9025.8 so that account changed. In SF, the admin fees were netted against Interest Earnings as that is the way our investment report displayed it to us, so by separating those fees out, that account also changed. Noted. Resolved, thank you.

If you are not available to address these questions upon receipt of this email, please acknowledge and specify a time frame for your response.

Let me know if you have any questions or need additional clarification.

Thank you.

Thomas Owusu
Auditor 1
Data Management Unit
Office of the State Comptroller
P (518) 738-2617
F (518) 486- 3146
towusu@osc.ny.gov

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Town of Boston
Income Statement: 2024
For the Period Ending 6/30/24

General					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
Revenues					
A00-1001-0000-0000	REAL PROPERTY TAXES	\$ 141,559	\$ 141,559	\$ 141,559	100.00%
A00-1030-0000-0000	SPECIAL ASSESSMENTS	1,341	1,341	1,341	100.00%
A00-1090-0000-0000	INT.& PENALTIES REAL PROP.TAX	14,000	14,000	13,884	99.17%
A00-1120-0000-0000	NONPROPERTY TAX DISTRIB BY CTY	965,000	965,000	244,749	25.36%
A00-1170-0000-0000	FRANCHISES	120,000	120,000	28,788	23.99%
A00-1255-0000-0000	CLERK FEES	3,500	3,500	1,181	33.74%
A00-1550-0000-0000	DOG CONTROL FEES	200	200	100	50.00%
A00-1972-0000-0000	PROGRAM FOR AGING	1,000	1,000	596	59.55%
A00-2001-0000-0000	PARK & RECREATION INCOME	6,600	6,600	2,036	30.84%
A00-2025-0000-0000	SPECIAL RECREATIONAL FACILITY	1,000	1,000	1,300	130.00%
A00-2089-0000-0000	CULTURAL & REC INCOME	-	-	-	100.00%
A00-2110-0000-0000	ZONING INCOME	2,500	2,500	1,600	64.00%
A00-2401-0000-0000	INTEREST AND EARNINGS	20,000	20,000	53,588	267.94%
A00-2410-0000-0000	RENT / REAL PROP INCOME	90,494	90,494	44,400	49.06%
A00-2420-0000-0000	NATURAL GAS LEASES & ROYALTIES	500	500	277	55.32%
A00-2530-0000-0000	GAMES OF CHANCE INCOME	-	-	271	100.00%
A00-2544-0000-0000	DOG LICENSES	4,100	4,100	1,975	48.17%
A00-2545-0000-0000	LICENSES- OTHER	300	300	300	100.00%
A00-2555-0000-0000	BUILDING PERMIT INCOME	25,000	25,000	16,844	67.38%
A00-2590-0000-0000	OTHER PERMIT INCOME	2,000	2,000	325	16.25%
A00-2610-0000-0000	FINES/FORFEITED BAIL	175,000	175,000	102,879	58.79%
A00-2665-0000-0000	SALE OF EQUIPMENT	-	-	-	100.00%
A00-2680-0000-0000	INSURANCE RECOVERIES	-	7,909	13,725	173.54%
A00-2701-0000-0000	REFUND-PRIOR YR EXPENDITURE	-	-	1,427	100.00%
A00-2705-0000-0000	GIFTS AND DONATIONS	-	7,761	7,761	100.00%
A00-2750-0000-0000	AIM-RELATED PAYMENTS	-	-	-	100.00%
A00-2770-0000-0000	OTHER UNCLASSIFIED REVENUES	-	-	-	100.00%
A00-3001-0000-0000	STATE AID - PER CAPITA	49,689	49,689	-	0.00%
A00-3005-0000-0000	STATE AID - MORTGAGE TAX	180,000	180,000	63,655	35.36%
A00-3089-0000-0000	STATE AID- OTHER	5,000	5,000	2,900	58.00%
A00-3809-0000-0000	GEN GOV'T GRANTS	-	-	-	100.00%
A00-3897-0000-0000	CULTURAL GRANTS	-	-	-	100.00%
A00-3960-0000-0000	STATE AID EMERGENCY DISASTER	-	-	-	100.00%
A00-4089-0000-0000	FEDERAL AID-OTHER	-	-	23,659	100.00%
A00-4489-0000-0000	FEDERAL AID, OTHER HEALTH	-	-	-	100.00%
A00-4910-1000-0000	FEDERAL AID - COMMUNITY DEVELOPMENT BLOCK GRANT	-	-	-	100.00%
A00-4960-0000-0000	FEDERAL AID EMERGENCY DISASTER	-	-	-	100.00%
		\$ 1,808,783	\$ 1,824,453	\$ 771,119	
Expenditures					
A00-1010-1000-0000	TOWN BOARD-PER SVC	\$ 38,220	\$ 38,220	\$ 19,110	50.00%
A00-1010-4000-0000	TOWN BD-CONTR	2,000	2,000	290	14.50%
A00-1110-1000-0000	TOWN JUSTICE- PER SVC	129,483	129,483	63,043	48.69%
A00-1110-2000-0000	JUSTICE - EQUIP	1,000	1,000	-	0.00%
A00-1110-4000-0000	TOWN JUSTICE-CONTR	5,700	5,700	816	14.32%
A00-1220-0100-0000	SUPERVISOR- PER SVC	169,753	169,753	72,007	42.42%
A00-1220-0200-0000	SUPERVISOR- EQUIP	1,000	1,000	-	0.00%
A00-1220-0400-0000	SUPERVISOR- CONTR	5,000	5,000	4,066	81.31%
A00-1320-0402-0000	SPECIAL AUDITS	20,000	20,000	5,538	27.69%
A00-1321-0400-0000	ACCOUNTANT-CONTRACTUAL	5,000	5,000	1,125	22.50%
A00-1321-0401-0000	ACCOUNTING FEES	5,000	5,000	1,855	37.10%
A00-1340-0100-0000	BUDGET DIRECTOR- PER SVC	3,976	3,976	1,914	48.15%
A00-1355-0100-0000	ASSESSOR-PERSONAL SVC	51,700	51,700	22,994	44.48%
A00-1355-0200-0000	ASSESSOR - EQUIPMENT	1,000	1,000	-	0.00%
A00-1355-0401-0000	ASSESSOR- CONTR	4,255	4,255	863	20.27%
A00-1380-0400-0000	FISCAL AGENT- CONTRACT	10,000	10,000	-	0.00%
A00-1410-0100-0000	TOWN CLERK- PER SVC	116,951	116,951	54,607	46.69%
A00-1410-0200-0000	TOWN CLERK- EQUIP	1,000	1,000	-	0.00%
A00-1410-0401-0000	TOWN CLERK- CONTR	4,000	4,000	794	19.85%
A00-1420-0100-0000	TOWN ATTORNEY- PER SVC	18,404	18,404	9,202	50.00%
A00-1420-0401-0000	ATTORNEY- CONTR	47,414	47,414	9,545	20.13%
A00-1430-4000-0000	PERSONNEL- CONTR	7,500	7,500	3,000	40.00%
A00-1440-0400-0000	ENGINEER- CONTR	50,000	50,000	693	1.39%
A00-1460-0100-0000	RECORDS MGT- PER SVC	250	250	-	0.00%
A00-1460-0200-0000	RECORDS MGT- EQUIP	-	-	-	100.00%
A00-1460-0401-0000	RECORDS MGT- CONTR	1,000	1,000	381	38.06%
A00-1620-0101-0000	BUILDINGS -PER SVC	30,558	30,558	13,590	44.47%
A00-1620-0200-0000	BUILDINGS- EQUIP	50,000	50,000	1,250	2.50%
A00-1620-0400-0000	BUILDINGS- CONTR	95,000	96,095	39,463	41.07%
A00-1620-0402-0000	BUILDINGS- CONTR-REC CENTER	12,000	12,000	4,306	35.89%
A00-1620-0403-0000	BUILDING- CONTR- HIGHWAY	8,000	15,909	1,479	9.30%
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	15,000	15,000	5,708	38.05%
A00-1650-0200-0000	CENTR COMM- EQUIP	15,000	15,000	10,394	69.29%
A00-1650-0400-0000	CENT COMMUNICATIONS- CONTR	35,000	35,000	20,042	57.26%
A00-1670-0200-0000	CENT PRINT/MAIL- EQUIP	-	-	-	100.00%
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	20,000	20,000	10,488	52.44%
A00-1910-0000-0000	UNALLOCATED INSURANCE	87,000	87,000	86,291	99.19%
A00-1920-0000-0000	MUNICIPAL ASSOCIATION DUES	4,300	4,300	2,350	54.65%
A00-1930-0000-0000	JUDGEMENT AND CLAIMS	500	500	115	23.04%
A00-1950-0000-0000	TAXES & ASSESSMNTS ON PROPERTY	5,000	5,000	3,998	79.95%
A00-1989-0400-0000	OTHER GENERAL GOV'T SUPPORT	21,600	21,600	12,600	58.33%
A00-1990-0000-0000	CONTINGENT ACCOUNT	10,000	10,000	-	0.00%
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	6,000	6,000	2,227	37.11%

A00-3510-0100-0000	DOG CONTROL- PER SVC	14,968	14,968	7,484	50.00%
A00-3510-0200-0000	DOG CONTROL- EQUIP	500	500	-	0.00%
A00-3510-0400-0000	DOG CONTROL- CONTR	3,000	3,000	662	22.07%
A00-3620-0100-0000	SAFETY INSPECT-PER SVC	92,292	92,292	42,180	45.70%
A00-3620-0200-0000	SAFETY INSPECT- EQUIP	2,000	2,000	-	0.00%
A00-3620-0400-0000	SAFETY INSPECT- CONTR	7,000	7,000	1,849	26.41%
A00-5010-0100-0000	HIGHWAY SUPT-PER SVC	99,293	99,293	47,429	47.77%
A00-5010-0200-0000	HIGHWAY SUPT - EQUIPMENT	1,000	1,000	-	0.00%
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	5,000	5,000	2,170	43.39%
A00-5132-0400-0000	GARAGE-CONTR	26,000	26,000	13,998	53.84%
A00-5182-0400-0000	STREET LIGHTING-CONTR	25,000	31,695	20,483	64.63%
A00-6772-0100-0000	PROGRAM FOR AGING-PER SVC	5,000	5,000	1,829	36.59%
A00-6772-0200-0000	NUTRITION EQUIPMENT & CHAIRS	35,785	35,785	17,900	50.02%
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	8,000	8,000	5,136	64.20%
A00-7110-0100-0000	PARKS- PER SVC	138,512	138,512	43,702	31.55%
A00-7110-0201-0000	EQUIPMENT	1,200	1,200	-	0.00%
A00-7110-0400-0000	PARKS- CONTR	25,000	25,000	5,927	23.71%
A00-7270-0100-0000	EVENT COORDINATOR - PER SVC	2,840	2,840	1,367	48.15%
A00-7270-0400-0000	BAND CONCERTS- CONTR	6,000	6,000	5,681	94.68%
A00-7310-0400-0000	YOUTH PROGRAMS-CONTR	75,000	75,000	75,000	100.00%
A00-7510-0100-0000	TOWN HISTORIAN-PER SVC	4,032	4,032	2,016	50.00%
A00-7510-0401-0000	HISTORIAN- CONTR	700	700	-	0.00%
A00-7520-0200-0000	Historical Property - Capital Outlay	2,000	2,000	-	\$0.00
A00-7520-0400-0000	HISTORIAN PROP-CONTR	1,000	1,000	-	0.00%
A00-7550-0400-0000	CELEBRATIONS- CONTR	20,000	27,761	3,065	11.04%
A00-7620-0400-0000	ADULT REC- BOSTON SRS.	15,000	15,000	9,731	64.87%
A00-7620-0402-0000	ADULT REC- BOS YOUNG @ HEART	15,000	15,000	4,550	30.33%
A00-7989-0400-0000	OTHER CULTURE/REC- CONTR	1,000	1,000	1,000	100.00%
A00-8010-0100-0000	ZONING- PER SVC	8,566	8,566	1,011	11.81%
A00-8010-0400-0000	ZONING-CONTR	7,000	7,000	404	5.76%
A00-8020-0100-0000	PLANNING-PER SVC	5,976	5,976	453	7.58%
A00-8020-0400-0000	PLANNING- CONTR	8,000	8,000	2,290	28.62%
A00-8410-0200-0000	ELECTRIC & POWER - EQUIP	5,000	5,000	-	0.00%
A00-8510-0400-0000	COMMUNITY BEAUTIFICATION-CONTR	250	250	-	0.00%
A00-8540-0400-0000	DRAINAGE-CONTR	2,500	2,500	-	0.00%
A00-8710-0100-0000	CONSERVATION-PER SVC	3,187	3,187	403	12.66%
A00-8710-0400-0000	CONSERVATION- CONTR	6,550	6,960	2,881	41.40%
A00-8745-0400-0000	FLOOD & EROSION CONTROL-CONTRA	2,500	2,500	-	0.00%
A00-8810-0100-0000	CEMETERY- PER SVC.	300	300	-	0.00%
A00-8810-0400-0000	CEMETERY-CONTRACTUAL	600	600	-	0.00%
A00-8989-0200-0000	OTHER HOME/COM SVC - EQUIP	-	92,941	-	0.00%
A00-8989-0400-0000	OTHER HOME/COM SVC-CONTR	65,000	65,000	-	0.00%
A00-9010-0800-0000	STATE RETIREMENT	97,000	97,000	22,417	23.11%
A00-9030-0800-0000	SOCIAL SECURITY	74,000	74,000	32,112	43.39%
A00-9040-0800-0000	WORKERS' COMPENSATION	18,000	18,000	17,592	97.73%
A00-9050-0800-0000	UNEMPLOYMENT INSURANCE	6,000	6,000	10,314	171.90%
A00-9055-0800-0000	DISABILITY INSURANCE	1,000	1,000	538	53.78%
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	85,000	85,000	28,359	33.36%
A00-9730-0600-0000	BAN PRINCIPAL	45,000	45,000	45,000	100.00%
A00-9730-0700-0000	BAN INTEREST	20,135	20,135	10,405	51.68%
A00-9901-0900-0000	Transfers to Other Funds - Interfund Transfer	-	-	134,624	100.00%
A00-9950-0900-0000	TRANSFERS TO CAPITAL PROJECTS FUND	-	-	23,659	100.00%
		\$ 2,208,250	\$ 2,325,061	\$ 1,131,765	

Highway					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
Revenue					
DB0-1001-0000-0000	REAL PROPERTY TAX	\$ 864,103	\$ 864,103	\$ 864,103	100.00%
DB0-1120-0000-0000	NON-PROPERTY TAX DIST. BY CNTY	275,000	275,000	275,000	100.00%
DB0-2401-0000-0000	INTEREST AND EARNINGS	8,000	8,000	37,507	468.83%
DB0-2650-0000-0000	SALE OF SCRAP	-	-	-	100.00%
DB0-2665-0000-0000	SALE OF EQUIPMENT	-	-	-	100.00%
DB0-2680-0000-0000	INSURANCE RECOVERIES	-	-	-	100.00%
DB0-2701-0000-0000	REFUND-PRIOR YR EXPENDITURES	-	-	-	100.00%
DB0-2709-0000-0000	EMPLOYEES CONTRIBUTIONS	-	-	-	100.00%
DB0-2770-0000-0000	OTHER UNCLASSIFIED	-	-	-	100.00%
DB0-2770-1000-0000	OTHER UNCLASSIFIED - FUEL REIMBURSEMENTS	1,500	1,500	397	26.44%
DB0-2801-0000-0000	INTERFUND REVENUES	65,000	65,000	-	0.00%
DB0-3501-0000-0000	STATE AID	193,346	193,346	-	0.00%
		\$ 1,406,949	\$ 1,406,949	\$ 1,177,006	
Expenditure					
DB0-1930-0400-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
DB0-5110-0100-0000	GENERAL REPAIRS-PER SVC	238,851	238,851	106,445	44.57%
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	203,647	203,647	23,465	11.52%
DB0-5110-0410-0000	GEN REPAIRS-FUEL & DIESEL	60,000	60,000	24,365	40.61%
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	30,000	30,000	7,271	24.24%
DB0-5112-0200-0000	CAPITAL OUTLAY	193,346	193,346	-	0.00%
DB0-5130-0200-0000	MACHINERY- EQUIPMENT	200,500	371,761	-	0.00%
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	65,000	67,367	17,132	25.43%
DB0-5140-0100-0000	BRUSH & WEEDS-PER SVC (General Fund to Reimb)	31,913	31,913	8,742	27.39%
DB0-5140-0400-0000	MISC BRUSH & WEEDS-CONTRACTUAL	5,000	5,000	6,000	120.00%
DB0-5142-0100-0000	SNOW REMOVAL-PER SVC	203,946	203,946	98,591	48.34%
DB0-5142-0400-0000	SNOW REMOVAL- CONTRACTUAL	130,695	130,695	67,048	51.30%
DB0-5148-0100-0000	SNOW REMOVAL-OTHER GOV'T-PS	-	-	-	100.00%
DB0-5148-0400-0000	SNOW REMOVAL-OTHER GOVT-CONTR	-	-	-	100.00%
DB0-9010-0800-0000	STATE RETIREMENT	57,000	57,000	12,609	22.12%
DB0-9030-0800-0000	SOCIAL SECURITY	37,000	37,000	16,096	43.50%
DB0-9040-0800-0000	WORKERS' COMPENSATION	39,000	39,000	37,134	95.22%
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	85,000	85,000	28,925	34.03%
		\$ 1,580,898	\$ 1,754,526	\$ 453,824	

Water #1					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HA0-1001-0000-0000	REAL PROPERTY TAX	\$ 116,409	\$ 116,409	\$ 116,409	100.00%
HA0-2401-0000-0000	INTEREST EARNINGS	350	350	4,149	1185.43%
HA0-2680-0000-0000	INSURANCE RECOVERIES	-	-	-	100.00%
		\$ 116,759	\$ 116,759	\$ 120,558	
<i>Expenditure</i>					
HA0-8340-0400-0000	CONTRACTUAL	\$ 100,333	\$ 100,333	\$ 29,909	29.81%
HA0-9730-0600-0000	BAN'S- PRINCIPAL	6,088	6,088	-	0.00%
HA0-9730-0700-0000	BAN'S- INTEREST	10,338	10,338	-	0.00%
		\$ 116,759	\$ 116,759	\$ 29,909	

Water #2					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HB0-1001-0000-0000	REAL PROPERTY TAX	\$ 51,589	\$ 51,589	\$ 51,589	100.00%
HB0-2401-0000-0000	INTEREST & EARNINGS	600	600	2,765	460.75%
		\$ 52,189	\$ 52,189	\$ 54,354	
<i>Expenditure</i>					
HB0-8340-0400-0000	CONTRACTUAL	\$ 33,642	\$ 33,642	\$ 13,025	38.72%
HB0-9730-0600-0000	BAN'S - PRINCIPAL	6,874	6,874	-	0.00%
HB0-9730-0700-0000	BAN INTEREST	11,673	11,673	-	0.00%
		\$ 52,189	\$ 52,189	\$ 13,025	

Water #3					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HCO-1001-0000-0000	REAL PROPERTY TAX	\$ 261,334	\$ 261,334	\$ 262,030	100.27%
HCO-2401-0000-0000	INTEREST AND EARNINGS	3,000	3,000	16,723	557.43%
		\$ 264,334	\$ 264,334	\$ 278,753	
<i>Expenditure</i>					
HCO-1930-0400-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
HCO-8340-0400-0000	CONTRACTUAL	17,045	17,045	17,045	100.00%
HCO-9730-0600-0000	BAN'S- PRINCIPAL	132,649	132,649	-	0.00%
HCO-9730-0700-0000	BAN INTEREST	129,355	129,355	54,078	41.81%
		\$ 279,049	\$ 279,049	\$ 71,123	

Water Ext 1					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HDO-1001-0000-0000	REAL PROPERTY TAX	\$ 3,012	\$ 3,012	\$ 3,012	100.00%
HDO-2401-0000-0000	INTEREST AND EARNINGS	300	300	1,113	370.98%
		\$ 3,312	\$ 3,312	\$ 4,125	
<i>Expenditure</i>					
HDO-8340-0400-0000	CONTRACTS	\$ 3,031	\$ 3,031	\$ 687	22.67%
HDO-9730-0600-0000	BAN's - PRINCIPAL	\$ 104	\$ 104	\$ -	0.00%
HDO-9730-0700-0000	BAN'S - INTEREST	\$ 177	\$ 177	\$ -	0.00%
		\$ 3,312	\$ 3,312	\$ 687	

Water Ext 2					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HE0-1001-0000-0000	REAL PROPERTY TAX	\$ 29,383	\$ 29,383	\$ 29,383	100.00%
HE0-2401-0000-0000	INTEREST AND EARNINGS	400	400	3,070	767.48%
		\$ 29,783	\$ 29,783	\$ 32,453	
<i>Expenditure</i>					
HE0-1930-0000-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
HE0-8340-0400-0000	CONTRACTUAL	27,087	27,087	-	0.00%
HE0-9730-0600-0000	BAN- PRINCIPLE	999	999	-	0.00%
HE0-9730-0700-0000	BAN INTEREST	1,697	1,697	-	0.00%
		\$ 29,783	\$ 29,783	\$ -	

Water #3 Ext. 1					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HF0-1001-0000-0000	REAL PROPERTY TAX	\$ 10,978	\$ 10,978	\$ 10,978	100.00%
HF0-2401-0000-0000	INTEREST AND EARNINGS	200	200	826	413.04%
		\$ 11,178	\$ 11,178	\$ 11,804	
<i>Expenditure</i>					
HF0-8340-0400-0000	CONTRACTUAL	\$ 1,791	\$ 1,791	\$ -	0.00%
HF0-9730-0600-0000	PRINC PMTS- BANS	6,829	6,829	-	0.00%
HF0-9730-0700-0000	INTEREST PMTS. BANS	2,558	2,558	-	0.00%
		\$ 11,178	\$ 11,178	\$ -	

Lighting					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
L30-1001-0000-0000	REAL PROPERTY TAX	\$ 11,268	\$ 11,268	\$ 11,268	100.00%
L30-2401-0000-0000	INTEREST AND EARNINGS	100	100	528	527.59%
		\$ 11,368	\$ 11,368	\$ 11,796	
<i>Expenditure</i>					
L30-5182-0401-0000	CONTRACTS	\$ 14,051	\$ 14,051	\$ 7,889	56.14%
		\$ 14,051	\$ 14,051	\$ 7,889	

Fire					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
SFO-1001-0000-0000	REAL PROPERTY TAX	\$ 809,049	\$ 809,049	\$ 809,049	100.00%
SFO-1120-0000-0000	NONPROPERTY TAX DIST	150,000	150,000	150,000	100.00%
SFO-2401-0000-0000	INTEREST EARNINGS	4,000	4,000	12,924	323.10%
SFO-5031-0000-0000	INTERFUND TRANSFERS	-	-	134,624	100.00%
		\$ 963,049	\$ 963,049	\$ 1,106,597	
<i>Expenditure</i>					
SFO-1930-0400-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
SFO-3410-0401-0000	CONTRACTS	686,035	686,035	338,089	49.28%
SFO-9025-0800-0000	SERVICE AWARDS PROGRAM	300,000	300,000	134,624	44.87%
SFO-9040-0800-0000	WORKERS COMP INSURANCE	15,000	15,000	14,020	93.47%
		\$ 1,001,035	\$ 1,001,035	\$ 486,733	

Refuse					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
SG0-1001-0000-0000	REAL PROPERTY TAX	\$ 943,773	\$ 943,773	\$ 943,773	100.00%
SG0-2130-0000-0000	REFUSE AND GARBAGE CHARGES	1,400	1,400	1,643	117.37%
SG0-2401-0000-0000	INTEREST EARNINGS	2,000	2,000	13,102	655.10%
		\$ 947,173	\$ 947,173	\$ 958,518	
<i>Expenditure</i>					
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	\$ 947,173	\$ 947,173	\$ 368,456	38.90%
		\$ 947,173	\$ 947,173	\$ 368,456	

Ambulance					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
SM0-1001-0000-0000	REAL PROPERTY TAX	\$ 101,999	\$ 101,999	\$ 101,999	100.00%
SM0-1120-0000-0000	NONPROPERTY TAX DISTRIBUTION	90,000	90,000	90,000	100.00%
SM0-2401-0000-0000	INTEREST INCOME	400	400	5,747	1436.81%
		\$ 192,399	\$ 192,399	\$ 197,746	
<i>Expenditure</i>					
SM0-1930-0400-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
SM0-4540-0200-0000	AMBULANCE- CAPITAL EQUIPMENT	40,000	273,213	135,549	49.61%
SM0-4540-0400-0000	CONTRACTUAL	117,975	117,975	86,083	72.97%
SM0-9025-0800-0000	LOCAL PENSION FUND	15,000	15,000	-	0.00%
SM0-9040-0800-0000	WORKER'S COMP	5,000	5,000	4,841	96.82%
SM0-9730-0600-0000	BAN'S PRINCIPAL	13,928	13,928	-	0.00%
SM0-9730-0700-0000	BAN'S INTEREST	496	496	-	0.00%
		\$ 192,399	\$ 425,612	\$ 226,473	

Capital Projects					
Boston State Road Water Main Replacement					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H01-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ -	\$ 24	
H01-4989-0000-0000	FED AID - OTHER HOME & COMMUNITY SVC	150,000	-	150,000	100.00%
H01-5031-0000-0000	INTERFUND TRANSFERS (ARPA)	-	-	297,728	
H01-5031-0000-0000	INTERFUND TRANSFERS (Non-ARPA)	-	-	27,628	
		\$ 150,000	\$ -	\$ 475,380	
Expenditure					
H01-8340-0200-0000	BOSTON STATE ROAD WATER MAIN REPLACEMENT				
	New Frontier Excavating & Paving	\$ 430,253	\$ 16,525	\$ 428,626	99.62%
	Engineering	\$ 59,547	\$ -	\$ 63,255	106.23%
		\$ 489,800	\$ 16,525	\$ 491,881	
North Boston Park Shelter					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H02-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ -	\$ -	
H02-4989-0000-0000	FED AID - OTHER HOME & COMMUNITY SVC	100,000	-	100,000	100.00%
H02-5031-0000-0000	INTERFUND TRANSFERS (ARPA)	-	23,659	375,969	
H02-5031-0000-0000	INTERFUND TRANSFERS (Non-ARPA)	-	-	39,379	
		\$ 100,000	\$ 23,659	\$ 515,348	
Expenditure					
H02-7110-0200-0000	NORTH BOSTON PARK SHELTER				
	Sicoli Construction	\$ 466,700	\$ 23,659	\$ 473,188	101.39%
	Engineering	\$ 38,900	\$ -	\$ 40,243	103.45%
	Misc. Expenses (Ads / Dumpster/etc.)	\$ 0		\$ 1,917	100.00%
		\$ 505,600	\$ 23,659	\$ 515,348	
Water Tank Repairs					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H03-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ 6,110	\$ 31,354	
H03-5031-0000-0000	INTERFUND TRANSFERS	-	-	-	
		\$ -	\$ 6,110	\$ 31,354	
Expenditure					
H03-8340-0200-0000	WATER TANK REHAB	\$ 1,013,790	\$ 210,670	\$ 898,720	88.65%
		\$ 1,013,790	\$ 210,670	\$ 898,720	
Waterline Replacements - Phase 1					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H04-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ -	\$ -	
H04-5031-0000-0000	INTERFUND TRANSFERS	-	-	-	
		\$ -	\$ -	\$ -	
Expenditure					
H04-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 1				
	Construction	\$ -	\$ -	\$ -	0.00%
	Engineering	\$ 355,000	\$ -	\$ 250,000	70.42%
		\$ 355,000	\$ -	\$ 250,000	
Town of Boston Comprehensive Plan Update					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H05-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ -	\$ -	
H05-2706-0000-0000	GRANTS FROM LOCAL GOVT	\$ 25,000	\$ -	\$ -	
H05-3097-0000-0000	STATE AID CAPITAL PROJECTS	\$ 63,000	\$ -	\$ 4,429	
H05-5031-0000-0000	INTERFUND TRANSFERS	\$ 6,870	\$ -	\$ -	
		\$ 94,870	\$ -	\$ 4,429	
Expenditure					
H05-8020-0200-0000	COMPREHENSIVE PLAN UPDATE	\$ 94,870	\$ 34,356	\$ 63,495	66.93%
		\$ 94,870	\$ 34,356	\$ 63,495	
Town Hall Generator					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H06-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ 1,959	\$ 4,307	
H06-5031-0000-0000	INTERFUND TRANSFERS	-	-	111,032	
		\$ -	\$ 1,959	\$ 115,339	
Expenditure					
H06-1620-0200-0000	TOWN HALL GENERATOR				
	Construction	\$ 222,400	\$ -	\$ -	0.00%
	Engineering	\$ 20,000	\$ 375	\$ 18,875	94.38%
	Advertisment for Bids	\$ -	\$ -	\$ 732	100.00%
		\$ 242,400	\$ 375	\$ 19,607	
Town Hall Entryway					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H07-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ 33	\$ 33	
H07-5031-0000-0000	INTERFUND TRANSFERS	64,125	-	17,600	
		\$ 64,125	\$ 33	\$ 17,633	
Expenditure					
H07-1620-0200-0000	TOWN HALL ENTRYWAY				
	Construction	\$ 46,525	\$ -	\$ -	0.00%
	Engineering	\$ 17,600	\$ 3,500	\$ 16,668	94.70%
		\$ 64,125	\$ 3,500	\$ 16,668	

Town of Boston
Income Statement: 2024
For the Period Ending 7/31/24

General					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
Revenues					
A00-1001-0000-0000	REAL PROPERTY TAXES	\$ 141,559	\$ 141,559	\$ 141,559	100.00%
A00-1030-0000-0000	SPECIAL ASSESSMENTS	1,341	1,341	1,341	100.00%
A00-1090-0000-0000	INT.& PENALTIES REAL PROP.TAX	14,000	14,000	25,236	180.26%
A00-1120-0000-0000	NONPROPERTY TAX DISTRIB BY CTY	965,000	965,000	244,749	25.36%
A00-1170-0000-0000	FRANCHISES	120,000	120,000	28,788	23.99%
A00-1255-0000-0000	CLERK FEES	3,500	3,500	1,331	38.02%
A00-1550-0000-0000	DOG CONTROL FEES	200	200	150	75.00%
A00-1972-0000-0000	PROGRAM FOR AGING	1,000	1,000	596	59.55%
A00-2001-0000-0000	PARK & RECREATION INCOME	6,600	6,600	3,136	47.51%
A00-2025-0000-0000	SPECIAL RECREATIONAL FACILITY	1,000	1,000	1,375	137.50%
A00-2089-0000-0000	CULTURAL & REC INCOME	-	-	-	100.00%
A00-2110-0000-0000	ZONING INCOME	2,500	2,500	1,800	72.00%
A00-2401-0000-0000	INTEREST AND EARNINGS	20,000	20,000	62,311	311.55%
A00-2410-0000-0000	RENT / REAL PROP INCOME	90,494	90,494	44,400	49.06%
A00-2420-0000-0000	NATURAL GAS LEASES & ROYALTIES	500	500	507	101.32%
A00-2530-0000-0000	GAMES OF CHANCE INCOME	-	-	271	100.00%
A00-2544-0000-0000	DOG LICENSES	4,100	4,100	2,496	60.88%
A00-2545-0000-0000	LICENSES- OTHER	300	300	300	100.00%
A00-2555-0000-0000	BUILDING PERMIT INCOME	25,000	25,000	20,514	82.06%
A00-2590-0000-0000	OTHER PERMIT INCOME	2,000	2,000	625	31.25%
A00-2610-0000-0000	FINES/FORFEITED BAIL	175,000	175,000	102,879	58.79%
A00-2665-0000-0000	SALE OF EQUIPMENT	-	-	-	100.00%
A00-2680-0000-0000	INSURANCE RECOVERIES	-	7,909	7,909	100.00%
A00-2701-0000-0000	REFUND-PRIOR YR EXPENDITURE	-	-	1,427	100.00%
A00-2705-0000-0000	GIFTS AND DONATIONS	-	7,761	7,961	102.57%
A00-2750-0000-0000	AIM-RELATED PAYMENTS	-	-	-	100.00%
A00-2770-0000-0000	OTHER UNCLASSIFIED REVENUES	-	-	-	100.00%
A00-3001-0000-0000	STATE AID - PER CAPITA	49,689	49,689	-	0.00%
A00-3005-0000-0000	STATE AID - MORTGAGE TAX	180,000	180,000	63,655	35.36%
A00-3089-0000-0000	STATE AID- OTHER	5,000	5,000	2,900	58.00%
A00-3809-0000-0000	GEN GOV'T GRANTS	-	-	-	100.00%
A00-3897-0000-0000	CULTURAL GRANTS	-	-	7,500	100.00%
A00-3960-0000-0000	STATE AID EMERGENCY DISASTER	-	-	-	100.00%
A00-4089-0000-0000	FEDERAL AID-OTHER	-	-	23,659	100.00%
A00-4489-0000-0000	FEDERAL AID, OTHER HEALTH	-	-	-	100.00%
A00-4910-1000-0000	FEDERAL AID - COMMUNITY DEVELOPMENT BLOCK GRANT	-	-	-	100.00%
A00-4960-0000-0000	FEDERAL AID EMERGENCY DISASTER	-	-	-	100.00%
		\$ 1,808,783	\$ 1,824,453	\$ 799,372	
Expenditures					
A00-1010-1000-0000	TOWN BOARD-PER SVC	\$ 38,220	\$ 38,220	\$ 22,295	58.33%
A00-1010-4000-0000	TOWN BD-CONTR	2,000	2,000	290	14.50%
A00-1110-1000-0000	TOWN JUSTICE- PER SVC	129,483	129,483	73,290	56.60%
A00-1110-2000-0000	JUSTICE - EQUIP	1,000	1,000	-	0.00%
A00-1110-4000-0000	TOWN JUSTICE-CONTR	5,700	5,700	1,366	23.97%
A00-1220-0100-0000	SUPERVISOR- PER SVC	169,753	169,753	84,280	49.65%
A00-1220-0200-0000	SUPERVISOR- EQUIP	1,000	1,000	-	0.00%
A00-1220-0400-0000	SUPERVISOR- CONTR	5,000	5,000	4,306	86.11%
A00-1320-0402-0000	SPECIAL AUDITS	20,000	20,000	5,538	27.69%
A00-1321-0400-0000	ACCOUNTANT-CONTRACTUAL	5,000	5,000	1,125	22.50%
A00-1321-0401-0000	ACCOUNTING FEES	5,000	5,000	2,102	42.03%
A00-1340-0100-0000	BUDGET DIRECTOR- PER SVC	3,976	3,976	2,209	55.56%
A00-1355-0100-0000	ASSESSOR-PERSONAL SVC	51,700	51,700	26,895	52.02%
A00-1355-0200-0000	ASSESSOR - EQUIPMENT	1,000	1,000	-	0.00%
A00-1355-0401-0000	ASSESSOR- CONTR	4,255	4,255	863	20.27%
A00-1380-0400-0000	FISCAL AGENT- CONTRACT	10,000	10,000	-	0.00%
A00-1410-0100-0000	TOWN CLERK- PER SVC	116,951	116,951	63,322	54.14%
A00-1410-0200-0000	TOWN CLERK- EQUIP	1,000	1,000	-	0.00%
A00-1410-0401-0000	TOWN CLERK- CONTR	4,000	4,000	909	22.72%
A00-1420-0100-0000	TOWN ATTORNEY- PER SVC	18,404	18,404	10,736	58.33%
A00-1420-0401-0000	ATTORNEY- CONTR	47,414	47,414	17,297	36.48%
A00-1430-4000-0000	PERSONNEL- CONTR	7,500	7,500	3,500	46.67%
A00-1440-0400-0000	ENGINEER- CONTR	50,000	50,000	693	1.39%
A00-1460-0100-0000	RECORDS MGT- PER SVC	250	250	-	0.00%
A00-1460-0200-0000	RECORDS MGT- EQUIP	-	-	-	100.00%
A00-1460-0401-0000	RECORDS MGT- CONTR	1,000	1,000	381	38.06%
A00-1620-0101-0000	BUILDINGS -PER SVC	30,558	30,558	15,742	51.51%
A00-1620-0200-0000	BUILDINGS- EQUIP	50,000	50,000	1,250	2.50%
A00-1620-0400-0000	BUILDINGS- CONTR	95,000	96,095	41,797	43.50%
A00-1620-0402-0000	BUILDINGS- CONTR-REC CENTER	12,000	12,000	4,860	40.50%
A00-1620-0403-0000	BUILDING- CONTR- HIGHWAY	8,000	15,909	1,794	11.28%
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	15,000	15,000	6,016	40.11%
A00-1650-0200-0000	CENTR COMM- EQUIP	15,000	15,000	10,394	69.29%
A00-1650-0400-0000	CENT COMMUNICATIONS- CONTR	35,000	35,000	21,857	62.45%
A00-1670-0200-0000	CENT PRINT/MAIL- EQUIP	-	-	-	100.00%
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	20,000	20,000	11,639	58.20%
A00-1910-0000-0000	UNALLOCATED INSURANCE	87,000	87,000	86,291	99.19%
A00-1920-0000-0000	MUNICIPAL ASSOCIATION DUES	4,300	4,300	2,350	54.65%
A00-1930-0000-0000	JUDGEMENT AND CLAIMS	500	500	1,393	278.68%
A00-1950-0000-0000	TAXES & ASSESSMNTS ON PROPERTY	5,000	5,000	3,998	79.95%
A00-1989-0400-0000	OTHER GENERAL GOV'T SUPPORT	21,600	21,600	12,600	58.33%
A00-1990-0000-0000	CONTINGENT ACCOUNT	10,000	10,000	-	0.00%
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	6,000	6,000	2,227	37.11%

A00-3510-0100-0000	DOG CONTROL- PER SVC	14,968	14,968	8,731	58.33%
A00-3510-0200-0000	DOG CONTROL- EQUIP	500	500	-	0.00%
A00-3510-0400-0000	DOG CONTROL- CONTR	3,000	3,000	727	24.23%
A00-3620-0100-0000	SAFETY INSPECT-PER SVC	92,292	92,292	49,482	53.62%
A00-3620-0200-0000	SAFETY INSPECT- EQUIP	2,000	2,000	-	0.00%
A00-3620-0400-0000	SAFETY INSPECT- CONTR	7,000	7,000	1,880	26.86%
A00-5010-0100-0000	HIGHWAY SUPT-PER SVC	99,293	99,293	54,882	55.27%
A00-5010-0200-0000	HIGHWAY SUPT - EQUIPMENT	1,000	1,000	-	0.00%
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	5,000	5,000	2,788	55.75%
A00-5132-0400-0000	GARAGE-CONTR	26,000	26,000	14,659	56.38%
A00-5182-0400-0000	STREET LIGHTING-CONTR	25,000	31,695	22,931	72.35%
A00-6772-0100-0000	PROGRAM FOR AGING-PER SVC	5,000	5,000	1,829	36.59%
A00-6772-0200-0000	NUTRITION EQUIPMENT & CHAIRS	35,785	35,785	20,168	56.36%
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	8,000	8,000	5,136	64.20%
A00-7110-0100-0000	PARKS- PER SVC	138,512	138,512	54,403	39.28%
A00-7110-0201-0000	EQUIPMENT	1,200	1,200	-	0.00%
A00-7110-0400-0000	PARKS- CONTR	25,000	25,000	8,735	34.94%
A00-7270-0100-0000	EVENT COORDINATOR - PER SVC	2,840	2,840	1,578	55.56%
A00-7270-0400-0000	BAND CONCERTS- CONTR	6,000	6,000	5,681	94.68%
A00-7310-0400-0000	YOUTH PROGRAMS-CONTR	75,000	75,000	75,000	100.00%
A00-7510-0100-0000	TOWN HISTORIAN-PER SVC	4,032	4,032	2,352	58.33%
A00-7510-0401-0000	HISTORIAN- CONTR	700	700	140	20.04%
A00-7520-0200-0000	Historical Property - Capital Outlay	2,000	2,000	-	\$0.00
A00-7520-0400-0000	HISTORIAN PROP-CONTR	1,000	1,000	-	0.00%
A00-7550-0400-0000	CELEBRATIONS- CONTR	20,000	27,761	20,128	72.50%
A00-7620-0400-0000	ADULT REC- BOSTON SRS.	15,000	15,000	9,731	64.87%
A00-7620-0402-0000	ADULT REC- BOS YOUNG @ HEART	15,000	15,000	4,550	30.33%
A00-7989-0400-0000	OTHER CULTURE/REC- CONTR	1,000	1,000	1,000	100.00%
A00-8010-0100-0000	ZONING- PER SVC	8,566	8,566	1,539	17.97%
A00-8010-0400-0000	ZONING-CONTR	7,000	7,000	616	8.80%
A00-8020-0100-0000	PLANNING-PER SVC	5,976	5,976	473	7.92%
A00-8020-0400-0000	PLANNING- CONTR	8,000	8,000	4,480	56.00%
A00-8410-0200-0000	ELECTRIC & POWER - EQUIP	5,000	5,000	-	0.00%
A00-8510-0400-0000	COMMUNITY BEAUTIFICATION-CONTR	250	250	-	0.00%
A00-8540-0400-0000	DRAINAGE-CONTR	2,500	2,500	-	0.00%
A00-8710-0100-0000	CONSERVATION-PER SVC	3,187	3,187	468	14.69%
A00-8710-0400-0000	CONSERVATION- CONTR	6,550	6,960	2,881	41.40%
A00-8745-0400-0000	FLOOD & EROSION CONTROL-CONTRA	2,500	2,500	-	0.00%
A00-8810-0100-0000	CEMETERY- PER SVC.	300	300	-	0.00%
A00-8810-0400-0000	CEMETERY-CONTRACTUAL	600	600	-	0.00%
A00-8989-0200-0000	OTHER HOME/COM SVC - EQUIP	-	92,941	-	0.00%
A00-8989-0400-0000	OTHER HOME/COM SVC-CONTR	65,000	65,000	-	0.00%
A00-9010-0800-0000	STATE RETIREMENT	97,000	97,000	22,417	23.11%
A00-9030-0800-0000	SOCIAL SECURITY	74,000	74,000	37,674	50.91%
A00-9040-0800-0000	WORKERS' COMPENSATION	18,000	18,000	17,592	97.73%
A00-9050-0800-0000	UNEMPLOYMENT INSURANCE	6,000	6,000	11,527	192.12%
A00-9055-0800-0000	DISABILITY INSURANCE	1,000	1,000	538	53.78%
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	85,000	85,000	33,579	39.50%
A00-9730-0600-0000	BAN PRINCIPAL	45,000	45,000	45,000	100.00%
A00-9730-0700-0000	BAN INTEREST	20,135	20,135	10,405	51.68%
A00-9901-0900-0000	Transfers to Other Funds - Interfund Transfer	-	-	134,624	100.00%
A00-9950-0900-0000	TRANSFERS TO CAPITAL PROJECTS FUND	-	-	23,659	100.00%
		\$ 2,208,250	\$ 2,325,061	\$ 1,259,586	

Highway					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
Revenue					
DB0-1001-0000-0000	REAL PROPERTY TAX	\$ 864,103	\$ 864,103	\$ 864,103	100.00%
DB0-1120-0000-0000	NON-PROPERTY TAX DIST. BY CNTY	275,000	275,000	275,000	100.00%
DB0-2401-0000-0000	INTEREST AND EARNINGS	8,000	8,000	44,801	560.02%
DB0-2650-0000-0000	SALE OF SCRAP	-	-	685	100.00%
DB0-2665-0000-0000	SALE OF EQUIPMENT	-	-	-	100.00%
DB0-2680-0000-0000	INSURANCE RECOVERIES	-	-	-	100.00%
DB0-2701-0000-0000	REFUND-PRIOR YR EXPENDITURES	-	-	-	100.00%
DB0-2709-0000-0000	EMPLOYEES CONTRIBUTIONS	-	-	-	100.00%
DB0-2770-0000-0000	OTHER UNCLASSIFIED	-	-	-	100.00%
DB0-2770-1000-0000	OTHER UNCLASSIFIED - FUEL REIMBURSEMENTS	1,500	1,500	507	33.82%
DB0-2801-0000-0000	INTERFUND REVENUES	65,000	65,000	-	0.00%
DB0-3501-0000-0000	STATE AID	193,346	193,346	-	0.00%
		\$ 1,406,949	\$ 1,406,949	\$ 1,185,097	
Expenditure					
DB0-1930-0400-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
DB0-5110-0100-0000	GENERAL REPAIRS-PER SVC	238,851	238,851	176,316	73.82%
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	203,647	203,647	30,244	14.85%
DB0-5110-0410-0000	GEN REPAIRS-FUEL & DIESEL	60,000	60,000	24,529	40.88%
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	30,000	30,000	8,686	28.95%
DB0-5112-0200-0000	CAPITAL OUTLAY	193,346	193,346	-	0.00%
DB0-5130-0200-0000	MACHINERY- EQUIPMENT	200,500	371,761	5,400	1.45%
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	65,000	67,367	19,915	29.56%
DB0-5140-0100-0000	BRUSH & WEEDS-PER SVC (General Fund to Reimb)	31,913	31,913	8,742	27.39%
DB0-5140-0400-0000	MISC BRUSH & WEEDS-CONTRACTUAL	5,000	5,000	6,000	120.00%
DB0-5142-0100-0000	SNOW REMOVAL-PER SVC	203,946	203,946	98,591	48.34%
DB0-5142-0400-0000	SNOW REMOVAL- CONTRACTUAL	130,695	130,695	67,345	51.53%
DB0-5148-0100-0000	SNOW REMOVAL-OTHER GOV'T-PS	-	-	-	100.00%
DB0-5148-0400-0000	SNOW REMOVAL-OTHER GOVT-CONTR	-	-	-	100.00%
DB0-9010-0800-0000	STATE RETIREMENT	57,000	57,000	12,609	22.12%
DB0-9030-0800-0000	SOCIAL SECURITY	37,000	37,000	21,146	57.15%
DB0-9040-0800-0000	WORKERS' COMPENSATION	39,000	39,000	37,134	95.22%
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	85,000	85,000	31,792	37.40%
		\$ 1,580,898	\$ 1,754,526	\$ 548,449	

Water #1					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HA0-1001-0000-0000	REAL PROPERTY TAX	\$ 116,409	\$ 116,409	\$ 116,409	100.00%
HA0-2401-0000-0000	INTEREST EARNINGS	350	350	4,983	1423.58%
HA0-2680-0000-0000	INSURANCE RECOVERIES	-	-	-	100.00%
		\$ 116,759	\$ 116,759	\$ 121,392	
<i>Expenditure</i>					
HA0-8340-0400-0000	CONTRACTUAL	\$ 100,333	\$ 100,333	\$ 29,909	29.81%
HA0-9730-0600-0000	BAN'S- PRINCIPAL	6,088	6,088	-	0.00%
HA0-9730-0700-0000	BAN'S- INTEREST	10,338	10,338	-	0.00%
		\$ 116,759	\$ 116,759	\$ 29,909	

Water #2					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HB0-1001-0000-0000	REAL PROPERTY TAX	\$ 51,589	\$ 51,589	\$ 51,589	100.00%
HB0-2401-0000-0000	INTEREST & EARNINGS	600	600	3,289	548.17%
		\$ 52,189	\$ 52,189	\$ 54,878	
<i>Expenditure</i>					
HB0-8340-0400-0000	CONTRACTUAL	\$ 33,642	\$ 33,642	\$ 13,025	38.72%
HB0-9730-0600-0000	BAN'S - PRINCIPAL	6,874	6,874	-	0.00%
HB0-9730-0700-0000	BAN INTEREST	11,673	11,673	-	0.00%
		\$ 52,189	\$ 52,189	\$ 13,025	

Water #3					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HCO-1001-0000-0000	REAL PROPERTY TAX	\$ 261,334	\$ 261,334	\$ 262,030	100.27%
HCO-2401-0000-0000	INTEREST AND EARNINGS	3,000	3,000	19,833	661.10%
		\$ 264,334	\$ 264,334	\$ 281,863	
<i>Expenditure</i>					
HCO-1930-0400-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
HCO-8340-0400-0000	CONTRACTUAL	17,045	17,045	17,045	100.00%
HCO-9730-0600-0000	BAN'S- PRINCIPAL	132,649	132,649	120,500	90.84%
HCO-9730-0700-0000	BAN INTEREST	129,355	129,355	117,521	90.85%
		\$ 279,049	\$ 279,049	\$ 255,066	

Water Ext 1					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HDO-1001-0000-0000	REAL PROPERTY TAX	\$ 3,012	\$ 3,012	\$ 3,012	100.00%
HDO-2401-0000-0000	INTEREST AND EARNINGS	300	300	1,315	438.43%
		\$ 3,312	\$ 3,312	\$ 4,327	
<i>Expenditure</i>					
HDO-8340-0400-0000	CONTRACTS	\$ 3,031	\$ 3,031	\$ 687	22.67%
HDO-9730-0600-0000	BAN's - PRINCIPAL	\$ 104	\$ 104	\$ -	0.00%
HDO-9730-0700-0000	BAN'S - INTEREST	\$ 177	\$ 177	\$ -	0.00%
		\$ 3,312	\$ 3,312	\$ 687	

Water Ext 2					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HE0-1001-0000-0000	REAL PROPERTY TAX	\$ 29,383	\$ 29,383	\$ 29,383	100.00%
HE0-2401-0000-0000	INTEREST AND EARNINGS	400	400	3,654	913.53%
		\$ 29,783	\$ 29,783	\$ 33,037	
<i>Expenditure</i>					
HE0-1930-0000-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
HE0-8340-0400-0000	CONTRACTUAL	27,087	27,087	-	0.00%
HE0-9730-0600-0000	BAN- PRINCIPLE	999	999	-	0.00%
HE0-9730-0700-0000	BAN INTEREST	1,697	1,697	-	0.00%
		\$ 29,783	\$ 29,783	\$ -	

Water #3 Ext. 1					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
HF0-1001-0000-0000	REAL PROPERTY TAX	\$ 10,978	\$ 10,978	\$ 10,978	100.00%
HF0-2401-0000-0000	INTEREST AND EARNINGS	200	200	984	492.01%
		\$ 11,178	\$ 11,178	\$ 11,962	
<i>Expenditure</i>					
HF0-8340-0400-0000	CONTRACTUAL	\$ 1,791	\$ 1,791	\$ -	0.00%
HF0-9730-0600-0000	PRINC PMTS- BANS	6,829	6,829	6,250	91.52%
HF0-9730-0700-0000	INTEREST PMTS. BANS	2,558	2,558	1,575	61.57%
		\$ 11,178	\$ 11,178	\$ 7,825	

Lighting					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
L30-1001-0000-0000	REAL PROPERTY TAX	\$ 11,268	\$ 11,268	\$ 11,268	100.00%
L30-2401-0000-0000	INTEREST AND EARNINGS	100	100	614	614.48%
		\$ 11,368	\$ 11,368	\$ 11,882	
<i>Expenditure</i>					
L30-5182-0401-0000	CONTRACTS	\$ 14,051	\$ 14,051	\$ 9,430	67.11%
		\$ 14,051	\$ 14,051	\$ 9,430	

Fire					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
SFO-1001-0000-0000	REAL PROPERTY TAX	\$ 809,049	\$ 809,049	\$ 809,049	100.00%
SFO-1120-0000-0000	NONPROPERTY TAX DIST	150,000	150,000	150,000	100.00%
SFO-2401-0000-0000	INTEREST EARNINGS	4,000	4,000	14,839	370.98%
SFO-5031-0000-0000	INTERFUND TRANSFERS	-	-	134,624	100.00%
		\$ 963,049	\$ 963,049	\$ 1,108,512	
<i>Expenditure</i>					
SFO-1930-0400-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
SFO-3410-0401-0000	CONTRACTS	686,035	686,035	663,340	96.69%
SFO-9025-0800-0000	SERVICE AWARDS PROGRAM	300,000	300,000	134,624	44.87%
SFO-9040-0800-0000	WORKERS COMP INSURANCE	15,000	15,000	14,020	93.47%
		\$ 1,001,035	\$ 1,001,035	\$ 811,984	

Refuse					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
SG0-1001-0000-0000	REAL PROPERTY TAX	\$ 943,773	\$ 943,773	\$ 943,773	100.00%
SG0-2130-0000-0000	REFUSE AND GARBAGE CHARGES	1,400	1,400	1,838	131.30%
SG0-2401-0000-0000	INTEREST EARNINGS	2,000	2,000	15,591	779.55%
		\$ 947,173	\$ 947,173	\$ 961,202	
<i>Expenditure</i>					
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	\$ 947,173	\$ 947,173	\$ 441,464	46.61%
		\$ 947,173	\$ 947,173	\$ 441,464	

Ambulance					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
SM0-1001-0000-0000	REAL PROPERTY TAX	\$ 101,999	\$ 101,999	\$ 101,999	100.00%
SM0-1120-0000-0000	NONPROPERTY TAX DISTRIBUTION	90,000	90,000	90,000	100.00%
SM0-2401-0000-0000	INTEREST INCOME	400	400	6,821	1705.22%
		\$ 192,399	\$ 192,399	\$ 198,820	
<i>Expenditure</i>					
SM0-1930-0400-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
SM0-4540-0200-0000	AMBULANCE- CAPITAL EQUIPMENT	40,000	273,213	135,549	49.61%
SM0-4540-0400-0000	CONTRACTUAL	117,975	117,975	88,425	74.95%
SM0-9025-0800-0000	LOCAL PENSION FUND	15,000	15,000	-	0.00%
SM0-9040-0800-0000	WORKER'S COMP	5,000	5,000	4,841	96.82%
SM0-9730-0600-0000	BAN'S PRINCIPAL	13,928	13,928	-	0.00%
SM0-9730-0700-0000	BAN'S INTEREST	496	496	-	0.00%
		\$ 192,399	\$ 425,612	\$ 228,815	

Capital Projects					
Boston State Road Water Main Replacement					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H01-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ -	\$ 24	
H01-4989-0000-0000	FED AID - OTHER HOME & COMMUNITY SVC	150,000	-	150,000	100.00%
H01-5031-0000-0000	INTERFUND TRANSFERS (ARPA)	-	-	297,728	
H01-5031-0000-0000	INTERFUND TRANSFERS (Non-ARPA)	-	-	27,628	
		\$ 150,000	\$ -	\$ 475,380	
Expenditure					
H01-8340-0200-0000	BOSTON STATE ROAD WATER MAIN REPLACEMENT				
	New Frontier Excavating & Paving	\$ 430,253	\$ 16,525	\$ 428,626	99.62%
	Engineering	\$ 59,547	\$ -	\$ 63,255	106.23%
		\$ 489,800	\$ 16,525	\$ 491,881	
North Boston Park Shelter					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H02-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ -	\$ -	
H02-4989-0000-0000	FED AID - OTHER HOME & COMMUNITY SVC	100,000	-	100,000	100.00%
H02-5031-0000-0000	INTERFUND TRANSFERS (ARPA)	-	23,659	375,969	
H02-5031-0000-0000	INTERFUND TRANSFERS (Non-ARPA)	-	-	39,379	
		\$ 100,000	\$ 23,659	\$ 515,348	
Expenditure					
H02-7110-0200-0000	NORTH BOSTON PARK SHELTER				
	Sicoli Construction	\$ 466,700	\$ 23,659	\$ 473,188	101.39%
	Engineering	\$ 38,900	\$ -	\$ 40,243	103.45%
	Misc. Expenses (Ads / Dumpster/etc.)	\$ 0		\$ 1,917	100.00%
		\$ 505,600	\$ 23,659	\$ 515,348	
Water Tank Repairs					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H03-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ 6,679	\$ 31,923	
H03-5031-0000-0000	INTERFUND TRANSFERS	-	-	-	
		\$ -	\$ 6,679	\$ 31,923	
Expenditure					
H03-8340-0200-0000	WATER TANK REHAB	\$ 1,013,790	\$ 210,670	\$ 898,720	88.65%
		\$ 1,013,790	\$ 210,670	\$ 898,720	
Waterline Replacements - Phase 1					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H04-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ -	\$ -	
H04-5031-0000-0000	INTERFUND TRANSFERS	-	-	-	
		\$ -	\$ -	\$ -	
Expenditure					
H04-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 1				
	Construction	\$ -	\$ -	\$ -	0.00%
	Engineering	\$ 355,000	\$ -	\$ 250,000	70.42%
		\$ 355,000	\$ -	\$ 250,000	
Town of Boston Comprehensive Plan Update					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H05-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ -	\$ -	
H05-2706-0000-0000	GRANTS FROM LOCAL GOVT	\$ 25,000	\$ -	\$ -	
H05-3097-0000-0000	STATE AID CAPITAL PROJECTS	\$ 63,000	\$ -	\$ 4,429	
H05-5031-0000-0000	INTERFUND TRANSFERS	\$ 6,870	\$ -	\$ -	
		\$ 94,870	\$ -	\$ 4,429	
Expenditure					
H05-8020-0200-0000	COMPREHENSIVE PLAN UPDATE	\$ 94,870	\$ 46,541	\$ 75,680	79.77%
		\$ 94,870	\$ 46,541	\$ 75,680	
Town Hall Generator					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H06-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ 2,207	\$ 4,555	
H06-5031-0000-0000	INTERFUND TRANSFERS	-	-	111,032	
		\$ -	\$ 2,207	\$ 115,587	
Expenditure					
H06-1620-0200-0000	TOWN HALL GENERATOR				
	Construction	\$ 222,400	\$ -	\$ -	0.00%
	Engineering	\$ 20,000	\$ 375	\$ 18,875	94.38%
	Advertisment for Bids	\$ -	\$ -	\$ 732	100.00%
		\$ 242,400	\$ 375	\$ 19,607	
Town Hall Entryway					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H07-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ 33	\$ 33	
H07-5031-0000-0000	INTERFUND TRANSFERS	64,125	-	17,600	
		\$ 64,125	\$ 33	\$ 17,633	
Expenditure					
H07-1620-0200-0000	TOWN HALL ENTRYWAY				
	Construction	\$ 46,525	\$ 26,125	\$ 26,125	56.15%
	Engineering	\$ 17,600	\$ 3,500	\$ 16,668	94.70%
		\$ 64,125	\$ 29,625	\$ 42,793	

Monthly Cash Balances 2024

Fund	Acct #	Account	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024
General (A)	A00-0201-0000	General Fund Cash	\$ 2,114,522	\$ 1,993,863	\$ 1,944,640	\$ 1,784,050	\$ 1,606,855	\$ 1,844,490	\$ 1,764,000
General (A)	A00-0210-0000	Petty Cash	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
General (A)	A00-0878-0300	Reserve for Tri-Seq	\$ 7,478	\$ 7,509	\$ 7,542	\$ 7,575	\$ 7,608	\$ 7,641	\$ 7,673
General (A)	A00-0878-0600	Reserve for Sr. Facility	\$ 64,055	\$ 64,322	\$ 64,607	\$ 64,884	\$ 65,171	\$ 65,451	\$ 65,730
General (A)	A00-0878-0700	Reserve for Tax Stable	\$ 88,564	\$ 88,933	\$ 89,328	\$ 89,711	\$ 90,108	\$ 90,495	\$ 90,881
General (A)	A00-0878-0800	Reserve for Bldgs & Parks	\$ 131,433	\$ 131,981	\$ 132,567	\$ 133,135	\$ 133,725	\$ 134,298	\$ 134,871
General (A)	A00-0878-0900	Reserve for Recreation	\$ 38,801	\$ 38,962	\$ 39,136	\$ 39,303	\$ 39,477	\$ 39,646	\$ 39,816
General (A)	A00-0878-1000	Reserve for Drainage	\$ 131,739	\$ 132,287	\$ 132,875	\$ 133,444	\$ 134,035	\$ 134,610	\$ 135,184
			\$ 2,577,092	\$ 2,458,357	\$ 2,411,195	\$ 2,252,603	\$ 2,077,480	\$ 2,317,130	\$ 2,238,656
Highway (DB)	DB0-0201-0000	Highway Cash	\$ 773,119	\$ 761,842	\$ 1,759,036	\$ 1,711,394	\$ 1,652,770	\$ 1,658,726	\$ 1,570,869
Highway (DB)	DB0-0878-0100	Reserve or HWY Equipment	\$ 303,294	\$ 304,557	\$ 305,910	\$ 307,221	\$ 308,581	\$ 309,904	\$ 311,227
			\$ 1,076,413	\$ 1,066,399	\$ 2,064,945	\$ 2,018,615	\$ 1,961,351	\$ 1,968,630	\$ 1,882,095
Capital Projects (H)	H00-0201-0000	Capital Projects Cash	\$ 61,290	\$ 64,072	\$ 60,477	\$ 47,024	\$ 46,150	\$ 20,688	\$ (17,275)
Capital Projects (H)	H00-0231-0000	Restricted Cash	\$ 354,941	\$ 356,084	\$ 357,349	\$ 358,659	\$ 148,553	\$ 149,130	\$ 149,699
			\$ 416,231	\$ 420,156	\$ 417,826	\$ 405,683	\$ 194,703	\$ 169,818	\$ 132,424
Fire Protection (SF)	SF0-0201-0000	Fire Fund Cash	\$ 193,953	\$ 194,582	\$ 832,833	\$ 828,535	\$ 824,306	\$ 827,148	\$ 503,812
Fire Protection (SF)	Nationwide	Restricted - LOSAP Fair Market Value	\$ 2,375,888	\$ 2,348,812	\$ 2,360,610	\$ 2,242,423	\$ 2,452,056	\$ 2,443,402	
			\$ 2,569,840	\$ 2,543,394	\$ 3,193,442	\$ 3,070,957	\$ 3,276,362	\$ 3,270,551	\$ 503,812
Lighting (SL)	L30-0201-0000	Lighting Fund Cash	\$ 20,477	\$ 20,543	\$ 28,627	\$ 27,166	\$ 25,826	\$ 24,311	\$ 22,857
			\$ 20,477	\$ 20,543	\$ 28,627	\$ 27,166	\$ 25,826	\$ 24,311	\$ 22,857
Ambulance (SM)	SM0-0201-0000	Ambulance Fund Cash	\$ 24,032	\$ 23,220	\$ 133,789	\$ 132,759	\$ 132,272	\$ 131,849	\$ 130,002
Ambulance (SM)	SM0-0878-0001	Reserve for Ambulance	\$ 228,478	\$ 93,687	\$ 134,103	\$ 134,557	\$ 135,153	\$ 135,732	\$ 136,312
			\$ 252,510	\$ 116,906	\$ 267,891	\$ 267,317	\$ 267,425	\$ 267,581	\$ 266,313
Garbage (SG/SR)	SG0-0201-0000	Garbage & Refuse Fund Cash	\$ 135,696	\$ 136,160	\$ 934,845	\$ 865,306	\$ 795,464	\$ 725,276	\$ 654,952
			\$ 135,696	\$ 136,160	\$ 934,845	\$ 865,306	\$ 795,464	\$ 725,276	\$ 654,952
Water (SW)	HA0-0201-0000	(HA) Water District #1	\$ 128,278	\$ 128,724	\$ 216,026	\$ 216,818	\$ 217,644	\$ 218,440	\$ 219,274
Water (SW)	HB0-0201-0000	(HB) Water District #2	\$ 96,498	\$ 96,844	\$ 135,929	\$ 136,428	\$ 136,948	\$ 137,448	\$ 137,973
Water (SW)	HC0-0201-0000	(HC) Water District #3	\$ 201,801	\$ 131,709	\$ 378,103	\$ 389,412	\$ 390,337	\$ 391,800	\$ 209,353
Water (SW)	HC0-0878-0100	Reserve for Debt - Dist. 3	\$ 370,262	\$ 371,804	\$ 373,455	\$ 375,056	\$ 376,716	\$ 378,331	\$ 379,947
Water (SW)	HD0-0201-0000	(HD) Water Ext. 1	\$ 49,767	\$ 49,929	\$ 52,441	\$ 52,633	\$ 52,834	\$ 53,027	\$ 53,229
Water (SW)	HE0-0201-0000	(HE) Water Ext. 2	\$ 121,081	\$ 121,479	\$ 151,407	\$ 151,962	\$ 152,541	\$ 153,099	\$ 153,683
Water (SW)	HF0-0201-0000	(HF) Water Dist. 3 Ext.	\$ 33,059	\$ 29,809	\$ 40,936	\$ 41,086	\$ 41,243	\$ 41,393	\$ 33,726
			\$ 1,000,746	\$ 930,297	\$ 1,348,298	\$ 1,363,395	\$ 1,368,263	\$ 1,373,540	\$ 1,187,185
		Total held by Town	\$ 5,673,116	\$ 5,343,401	\$ 8,306,461	\$ 8,028,619	\$ 7,514,818	\$ 7,673,434	\$ 6,888,295
		Total held at Nationwide (Fire LOSAP)	\$ 2,375,888	\$ 2,348,812	\$ 2,360,610	\$ 2,242,423	\$ 2,452,056	\$ 2,443,402	\$ -
			\$ 8,049,004	\$ 7,692,214	\$ 10,667,071	\$ 10,271,041	\$ 9,966,874	\$ 10,116,836	\$ 6,888,295

ANNUAL REPORT

BOSTON EMERGENCY SQUAD SERVICE AWARD PROGRAM

PROGRAM YEAR
JANUARY 1, 2023 - DECEMBER 31, 2023

PENFLEX 
SERVICE AWARDS FOR FIRE & EMS

50 CENTURY HILL DRIVE, SUITE 3
LATHAM, NY 12110
PHONE (800) 742-1409
FAX (518) 783-6915
INFO@PENFLEXINC.COM
WWW.PENFLEXINC.COM

SERVING YOUR VOLUNTEERS SINCE 1990

**Boston Emergency Squad
Volunteer Ambulance Worker
Service Award Program**

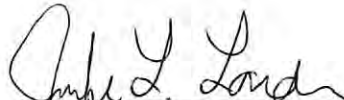
December 31, 2023
Annual Report Certification

The participant and financial data used in this report were provided by the Program Sponsor, the investment provider, and/or the ambulance squad. We have not audited the data but reviewed it for reasonableness and consistency and have relied upon it for this report. The accuracy and validity of the calculations performed are dependent upon the quality of the data used. We are not aware of any material imperfections in the data but changes in the data may cause changes in the results. Any irregularities of any kind noted by the users of this report must be reported to Penflex Actuarial Services, LLC immediately. We hereby certify that these calculations are based on our understanding of the provisions of the Boston Emergency Squad Volunteer Ambulance Worker Service Award Program.

Respectfully,



Paul Cagnetta
Vice President of Operations



Jennifer L. Landers
Sr. Defined Contribution Analyst

Date: 07/11/2024

**Boston Emergency Squad
Volunteer Ambulance Worker
Service Award Program**

Exhibit I

Summary of Contribution Owed for 2023 Plan Year

Regular Contribution for 2023:	\$15,400.00
Sponsor Credit: Participant Account Balance Forfeitures:	(\$7,245.34)
Contribution Due to Trust Fund During Calendar Year 2024:	\$8,154.66

**Boston Emergency Squad
Volunteer Ambulance Worker
Service Award Program**

Exhibit III

2023 Plan Year Asset Reconciliation

Share of Trust Account as of 1/1/2023:		\$587,666.92
Sponsor Contributions Added During 2023:		
Regular Contribution for 2022:	\$14,700.00	
Sponsor Credit: Participant Account Forfeitures:	(\$2,057.88)	
Total Sponsor Contribution:		\$12,642.12
Investment Income Earned During 2023:		
Income:	\$17,290.24	
Gain/Loss:	\$63,912.21	
Total Investment Income:		\$81,202.45
Expenses Paid During 2023:		
Administration Charges for 2022:	(\$1,763.00)	
2023 Distribution Fee:	(\$200.00)	
Total Administration Fee:		(\$1,963.00)
Trustee Fees:		(\$2,574.93)
Distributions Made to Participant / Beneficiaries During 2023:		(\$30,915.53)
Share of Trust Account as of 12/31/2023:		\$646,058.03

**Boston Emergency Squad
Volunteer Ambulance Worker
Service Award Program**

Exhibit VII

Summary of Program Provisions

Name of Program: Boston Emergency Squad Volunteer Ambulance Worker Service Award Program

Type of Program: Defined Contribution Plan

Effective Date: January 1, 1997

Entitlement Age: Age 60

Annual Service Award Contribution: \$700 effective 1/1/2009, \$480 prior to 1/1/2009.

Prior Service Contribution: \$480

Maximum Years of Service Credit: 40

Maximum Years of Prior Service Credit: 5

Participant's Service Award 100% Vested When:

- i) The participant has earned credit for five years of vesting service (vesting service is service credit earned after the effective date of the program)
- ii) The participant is awarded a Total and Permanent disability.

Commencement of Payment at Entitlement Age: A participant may apply to receive payment of his/her account balance as of the end of any quarter after becoming 100% vested and attaining the Entitlement Age. The participant has the option to be paid in one lump-sum or in two annual installments. Payment will not be made until a completed application is received.

Total and Permanent Disability Benefit: Lump-sum payment equal to the participant's account balance as of the quarter following the application for a Total and Permanent disability is approved. The participant has the option to be paid in one lump-sum or in two annual installments.

Pre-Entitlement Age Death Benefit: Lump-sum payment equal to the participant's vested account balance as of the quarter following the date the application is received. The beneficiary has the option to be paid in one lump-sum or in two annual installments.

Administration Costs: Paid from the participant account balances.

**ADOPTION AGREEMENT
FOR DEFINED CONTRIBUTION SERVICE AWARDS PROGRAMS
FOR VOLUNTEER AMBULANCE WORKERS**

[] Initial Adoption. Effective Date: _____
[] Conversion of Defined Benefit Plan. Defined Benefit Plan Effective Date: _____
[X] Amendment. Effective Date: January 1, 2009 (Initial Adoption 1/1/1997)

Program Sponsor
Sponsor's Name: Town of Boston
Sponsor's Address: 8500 Boston State Road
Boston, NY 14025

Contact: Martin Ballowe, Supervisor
Telephone Number: (716) 941-6518
Fax Number: (716) 941-6116

Benefit Amount: \$ 700 (eff. 1/1/09) (Between \$120 and \$700)

Prior Service Credit: Y (Y/N) Calendar years 1992 1996
Method of Payment (Check one) [] Lump Sum
[X] 5 Annual Installments

Shall points toward a year of ambulance service be granted for activities performed between the immediately preceding first day of January and the effective date of the Program? Y
(Y/N/NA)

Shall post-entitlement age participants who have begun to be paid service awards continue to have the opportunity to earn program credit under the point system and to thereby be paid additional service awards? N
(Y/N)

Name of Ambulance Company: Boston Emergency Squad
Address: PO Box 92
Boston, NY 14025
Contact Name: Mr. Larry A. Steward
Telephone Number: (716) 649-4081

The Program Sponsor agrees to abide by the provisions of Article 11-AA of the General Municipal Law, the rules and regulations promulgated thereunder and the Program Document, consisting of the Program Agreement, Trust Agreement, and Adoption Agreement, as amended from time to time. The Sponsor acknowledges receipt of the Program Agreement and Trust Agreement for the Service Award Program for Volunteer Ambulance Workers. The Sponsor's chief executive officer must file one executed original copy with the Administrator and must also cause a copy of the completed Adoption Agreement to be provided to each ambulance company for which the program is adopted.

Program Sponsor: [Signature]
Chief Executive Officer
Date: 8/7/2015

RECEIVED
AUG 14 2015
PENFLEX, INC

Michael E. Kenneally
Executive Director

July 25, 2024

Jason Keding
Supervisor
Town of Boston
8500 Boston State Road
Boston, NY 14025

JUL 30 2024 AM 10:12

Re: Revised Plan Document

Dear Mr. Keding:

Recently the Board of Trustees of the Comp Alliance adopted, and the New York State Workers' Compensation Board (WCB) approved, changes to the Plan Document for the New York State Municipal Workers' Compensation Alliance. The revisions to the Plan Document were necessitated to make it consistent with recent changes in law applicable to public group self-insurers. The Board of Trustees also took the opportunity to clarify and clean up any redundant or obsolete references. A copy of the revised Plan Document is enclosed.

In summary, the revised Plan Document:

- Clarifies that the Comp Alliance provides coverage for Volunteer Firefighters Benefit Law (VFBL) and Volunteer Ambulance Workers' Benefit Law (VAWBL) and includes references to VFBL/VAWBL payments for members as necessary throughout the document. Reflected in Article I, II, and IV.
- Specifies that Comp Alliance will operate as a "Public Group Self-Insurer" and possess all of the powers and authorities conferred on the same by New York State Law, consistent with the changes made to Workers' Compensation Law §50. Reflected in Article I.
- Replaces references to "Municipal Corporation" with "Public Entity" for consistency with Workers' Compensation Law § 50. Reflected in Article II and IV.
- Eliminates references to a "Group Administrator" as that provision is no longer required for Public Group Self-insurers by the Workers' Compensation Law.
- Authorizes the Board of Trustees to adopt short-rate penalties in the event of early termination of membership. Reflected in Article VI.
- Shortens the reservation-of-rights notice period from 60 days to 30 days prior to expiration of the membership period, consistent with our historical practice. Reflected in Article V.

Enclosed please find a copy of the new Plan Document. We expect that the changes to the plan document will be mostly imperceptible to you as a member, as the everyday relationship between you and the Comp Alliance remains unaffected. Please note that no action is required of you or your board at this time, although we recommend that you review the attached documents. Should you have any questions, please contact your agent or Aaron Reader, VP of Member Services at (315) 725-8077 or by email: areader@wrightinsurance.com. As always, we strive to provide you the best service and continued stable pricing for your workers' compensation needs. Please let us know if you have any questions.

Sincerely,

*Michael E. Kenneally*Michael Kenneally
Executive Director**Plan Manager: Wright Risk Management**

900 Stewart Avenue, Suite 600, Garden City, NY 11530

Phone: 866-697-6922 Fax: 516-227-2352

NEW YORK STATE MUNICIPAL WORKERS COMPENSATION ALLIANCE PLAN DOCUMENT

Article I. Purpose

- a. Purpose: The purpose of the Plan is to provide for the efficient and economical evaluation, processing, administration, defense and payment of claims against Plan members for workers' compensation payments, employers' liability payments, and Volunteer Firefighter and Ambulance benefits, through self-insurance as a Public Group Self-Insurer; to effect cost savings insofar as may be possible in Plan members' expenses for such claims and services; to provide for centralized administration, funding, and disbursements for such services; and to provide for risk management to reduce future liability for workers' compensation payments and employers' liability payments. The Plan will function in compliance with the Workers' Compensation Law of the State of New York and all applicable rules, regulations and procedures promulgated by the Workers' Compensation Board of the State of New York.
- b. Authorizations: The Comp Alliance shall possess all of the powers and authority conferred upon Public Group Self-Insurers under New York State Law.
- c. Fund Year: The Plan shall operate on a July 1 to June 30 fiscal year. The Plan shall continue from year to year until and unless terminated in the manner set forth herein.

Article II. Definitions

- a. "Plan" or "the Comp Alliance" shall mean the New York State Municipal Workers' Compensation Alliance Plan for Workers' Compensation, as provided for herein or as may hereafter be provided for by amendment.
- b. "Public Entity" shall mean all public corporations and other public employers authorized to participate in a Public Group Self Insurer pursuant to Workers' Compensation Law section 50(3-a)(2)(a-1), as it currently exists and as hereafter may be amended.
- c. "Plan member" or "member" shall mean a public entity that has elected to join the New York State Municipal Workers' Compensation Alliance Plan for group self-insurance.
- d. "Board of Trustees" or "Trustees" means the body that shall act as the fiduciary for the benefit of the members and is ultimately responsible for the overall governance of the Plan.
- e. "Plan-member Trustee" means a member of the Board of Trustees that is a public officer of a member public entity.
- f. "At-large trustee" means a member of the Board of Trustees who is not a Plan-member trustee.
- g. "Key agent" means any person, firm or corporation hired by the Board of Trustees to serve as the third party administrator, accountant, auditor, investment manager or actuary of the Plan.
- h. "Third Party Administrator" or "Claims Administrator" means an individual or entity licensed by the Workers' Compensation Board pursuant to the Workers' Compensation Law which is responsible for the administration and defense of workers' compensation claims of members.

NEW YORK STATE MUNICIPAL WORKERS COMPENSATION ALLIANCE PLAN DOCUMENT

- i. "Workers' compensation payments" shall mean all payments which a Plan member may become obligated to make directly to, or for the benefit of, an employee of the Plan member by operation of the Workers' Compensation Law of the State of New York.
- j. "Volunteer Firefighter and Ambulance benefits" shall mean such payments a Plan member may become obligated to make pursuant to the Volunteer Firefighter Benefits Law and/or the Volunteer Ambulance Workers Benefits Law of the State of New York.
- k. "Employers' liability payments" shall mean all payments which a Plan member may become obligated to make to third-parties by reason of such third-parties' liability to an employee of a Plan member by reason of acts or events which also give rise to compensable claims under the Workers' Compensation Law of the State of New York.
- l. "Opening fund balance" shall mean unspent moneys held by the Plan as of the first day of any fiscal year, but shall not include funds which have been reserved or otherwise set aside as against previously reported claims, whether or not formally asserted, for workers' compensation payments or employers' liability payments.
- m. "Plan Sponsor" shall mean the Association of Towns of the State of New York.

Article III. Trustees

- a. Number of Trustees: The Plan shall be governed in all respects by the Board of Trustees. The Board of Trustees shall consist of at least seven (7) trustees. A majority of trustees shall be public officers of Plan Members. No person who is a key agent shall serve on the Board of Trustees.
- b. Trustee Responsibilities: Trustees shall be responsible for the governance of the Plan, including oversight of all monies collected or disbursed by the Plan, engaging and coordinating any and all key agents, maintaining the integrity of the Plan's investments, and taking all necessary actions to ensure that the Plan complies with the Workers Compensation Law and all applicable rules and regulations. The Board of Trustees shall cause a certified financial statement to be prepared at the end of each fiscal year by an independent certified public accountant approved by the Board of Trustees, which shall be furnished to all trustees and made available to all Plan Members.
- c. Trustees Held Harmless: No trustee or former trustee shall be liable to any other trustee or Plan member for actions taken in good faith and within the scope of such trustee's authority; and the Plan shall indemnify, save and hold harmless each trustee or former trustee from any liability arising from any claim, judgment, lawsuit, action or other proceeding, by virtue of their capacity as trustee or in connection with actions taken in good faith and within the scope of such trustee's authority, including reasonable and necessary attorneys' fees and disbursements incurred in connection therewith.
- d. Bylaws: Except as set forth herein, the operations of the Board of Trustees shall be governed by bylaws adopted by it, as amended from time to time.

Article IV. Members

- a. Eligibility: Membership in the Plan is limited to public entities.

**NEW YORK STATE MUNICIPAL WORKERS COMPENSATION ALLIANCE
PLAN DOCUMENT**

- b. Admission of New Members: Each prospective member of the Plan must execute a Participation Agreement for the group acknowledging that the member understands and agrees to the requirements, obligations and responsibilities associated with membership in the Plan, including, but not limited to joint and several liability and the obligation to pay all funding contributions, WCB assessments and supplemental assessments. The Participation Agreement shall take such form and contain such information as determined by the Board of Trustees. The Board of Trustees shall be under no obligation to admit new members to the Plan.
- c. Member Responsibilities: Members shall comply with all of the responsibilities set forth in the Plan Document and the Participation Agreement.

Each member shall be responsible, jointly and severally, for all liabilities of the Plan under the Workers Compensation Law and all rules and regulations enacted pursuant thereto during its respective period of membership.

- d. Terms and Conditions of Membership: Public entities may be permitted to join the Plan at such times and on such terms as may be approved by a majority vote of the Board of Trustees; provided, however, that the Board of Trustees shall be under no obligation to admit new members to the Plan. The Board of Trustees may require applicants for Plan membership to furnish fiscal and loss information, to submit to examinations of their records and operations, and to bear the reasonable expense of such examination. All members must enter into a Participation Agreement, and it is expressly understood and agreed by each Plan member that:
- i. each member understands and accepts that it is responsible pursuant to the Laws of the State of New York for workers' compensation payments to employees, volunteer firefighter and ambulance worker benefits, and employers' liability payments to third-parties, and the existence of this Plan shall not relieve or displace any such liability; provided, however, that the Plan shall be liable to its members, and the members shall be liable to the Plan and each other, for the obligations set forth herein.
 - ii. each member will appear before the Workers' Compensation Board, and before any other tribunal having jurisdiction over workers' compensation or employers' liability claims, in the name of the Plan and, further, that the Plan shall furnish representation as provided herein.
 - iii. each member agrees that it will adhere to the requirements of the Plan, will cooperate in such inquiries and furnish such information as may be necessary or appropriate for Plan purposes, and will promptly pay such initial assessments, continuing assessments, and supplementary assessments, as may properly be made pursuant to the Plan.
 - iv. each member consents that the Plan may, in its own name, commence such legal or equitable actions or proceedings in the Supreme Court of the State of New York or in any other competent tribunal having jurisdiction against any member to enforce the obligations of such member pursuant to the Plan.

**NEW YORK STATE MUNICIPAL WORKERS COMPENSATION ALLIANCE
PLAN DOCUMENT**

- v. as a condition precedent to membership to the Plan, each Plan member represents and warrants to the Plan and to every other member that it has in all respects the power and authority to participate in the Plan as a member; and that it has lawfully and properly taken all steps and performed all acts which may be required to participate in the Plan pursuant to the Plan itself and all applicable laws.
- vi. it is understood and agreed by each Plan member that the funding contributions received from each member will be commingled, and that funds received from one member may, in accordance with Plan criteria, be disbursed for the benefit of other members.
- vii. member obligations: All members shall be responsible for:
 - 1. the prompt payment of all funding contributions and assessments;
 - 2. the maintenance of accurate books and records with respect to workers' compensation and employers' liability claims;
 - 3. the prompt furnishing of information regarding actual and anticipated workers' compensation and employers' liability claims, and with respect to matters likely to give rise to such claims;
 - 4. cooperation with and facilitation of all reasonable inquiries which may be made by the Board of Trustees or Key Agents with respect to specific claims and with respect to loss experience in general; and
 - 5. cooperation with all risk management and loss control programs which may be instituted by the Board of Trustees.
- viii. no public entity shall be admitted to plan membership until its governing body, or its duly authorized executive officer, has accepted the terms of this Plan Document and entered into a Participation Agreement. Sample enabling resolutions in the forms set forth in Appendices A & B hereto, or in such other forms as may from time to time be prescribed by the Board of Trustees.
- ix. Once admitted to plan membership, each member shall be obligated to cooperate in the administration of the plan and to perform all requirements of continuing membership set forth in the Participation Agreement.
- x. The Board of Trustees may decide to pay, compromise or contest any claim. A decision by the Board of Trustees to pay, compromise, or contest any claim shall be final and binding.

Article V. Revocation and Termination of Membership

- a. Any member which fails to pay a required fund contribution, WCB assessment or supplemental assessment within 90 days after the date on which such fund contribution or supplemental assessment was payable will be deemed to have given notice of withdrawal from the Plan, effective at the end of the policy year following the 90-day period. The withdrawal of a member for the failure to pay a required funding contribution or supplemental assessment shall not relieve the member of any

NEW YORK STATE MUNICIPAL WORKERS COMPENSATION ALLIANCE PLAN DOCUMENT

funding contribution or supplemental assessment due to the Plan for the full policy year. No forbearance with respect to any Plan member or any payment will be deemed to create a waiver with respect to subsequent defaults by the same or any other member.

- b. The Board of Trustees may terminate the membership of any Plan member with not less than 90 days notice, as follows:
 - i. By majority vote, for failure to comply with any of the provisions of the Plan Document or Participation Agreement; or
 - ii. By two-thirds vote, for any other reason.
- c. A plan member reserves the right to revoke this agreement upon thirty (30) days written notice to the Plan. The effective date of termination will be the end of the member's policy year following the thirtieth day from the mailing of such written notification. Any plan member who withdraws or is terminated pursuant to this paragraph from membership will assume sole responsibility as of the effective date of termination for all workers' compensation and employers' liability claims against it which relate to occurrences which take place after the termination date. As of such termination date, the withdrawing or terminated member shall cease to have any liability with respect to any occurrences which took place prior to the termination date regardless of when the claim is submitted, except that such withdrawing or terminated member shall be responsible for any supplemental assessment resulting from a plan shortfall for those claims which arose prior to the date of such termination or withdrawal, as set forth in Article VI of the Plan Document.
- d. It is expressly understood that any notice to revoke, notice to withdraw, or termination as set forth above shall in effect release the Plan and each of the remaining Plan members from any liability to the withdrawing or expelled member, except as expressly provided herein.

Article VI. Fund Contributions and Supplemental Assessments

- a. Annual Fund Contribution: Upon joining the Comp Alliance, and in each year thereafter that the member remains in the plan, the member shall make a fund contribution in exchange for the coverage for workers' compensation payments and employers' liability payments provided by the Plan. Each members fund contribution shall reflect the: a) exposure and loss experience of the member; b) services to be rendered to the member; and c) any other equitable factor. The Board of Trustees reserves the right to adjust the annual fund contribution of any particular member in the event the initial fund contribution calculation was the result of a material error, omission or misstatement of loss data or any other information necessary to arrive at the appropriate funding level that is furnished by the member, its agents or representatives.
- b. Short Rate Penalty: In the event that a plan member decides to withdraw from the Plan prior to the expiration of its agreed upon membership period, it may be subject to short rate penalties as adopted and amended by the Board of Trustees from time-to-time.

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- c. Supplemental assessments: As set forth herein, the Board of Trustees may cause to be levied supplemental assessments against its members. Supplemental assessments shall be determined by the ratio that each individual members fund contribution bears to the aggregate fund contribution for the plan fiscal year or years to which the supplemental assessment applies. The Board of Trustees may levy supplemental assessments in the following circumstances:
- i. upon winding up or termination of the plan; or
 - ii. where there exists a deficiency in the overall funding of the plan, as determined by the audited financial statements for that year or years; or
 - iii. where otherwise required by law.

Members who leave the plan shall remain liable any such supplemental assessments levied for the years during which they were a member of the plan. Prior to levying a supplemental assessment, the Board of Trustees shall develop a plan to ensure that such supplemental assessments are charged in a fair and equitable manner, and shall give notice to members and former members of the plan as soon as practicable prior to levying such assessment. The failure to receive such notice shall not relieve the member or former member of their obligation to pay such supplemental assessment.

Article VII. Administration

- a. The Board of Trustees shall at all times be responsible for the governance of the Plan. Day-to-day administration of the Plan may be vested in an Executive Director, third-party administrators and other key agents as determined by the Board of Trustees. The Board of Trustees may contract with a third party administrator, and such other persons, firms or corporations as it deems necessary to perform the day-to-day administration of the Plan.
- b. The engagement of a Third-Party Administrator shall be effected by a written contract, approved by the Board of Trustees and Executed by the Chair. All such contracts shall be for a term not to exceed five years. Such contract(s) shall provide, at a minimum, for:
 - i. investigation, processing and filing of claims with the Workers' Compensation Board;
 - ii. representation, whether directly or through counsel, of Plan members before the Workers' Compensation Board and other appropriate administrative and judicial tribunals;
 - iii. making recommendations for the payment or compromise of claims;
 - iv. making recommendations for the procuring of insurance to effectuate the purposes and preserve the financial stability of the Plan;
 - v. making recommendations with respect to the administrative and fiscal management of the Plan;
 - vi. reviewing and making recommendations with respect to the funding of the Plan from year to year;

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- vii. conducting surveys and studies with respect to individual Plan members and otherwise, and making recommendations with respect to risk management and loss control programs;
- viii. evaluating new applicants for Plan membership and making recommendations with respect to such applications;
- ix. performing such other functions as may properly be delegated by the Board of Trustees.
- c. Such third-party administrator shall be responsible for assisting the Plan in coordinating the services and management of the Plan's affairs, determining and collection of annual fund contributions and supplemental assessments, loss-control, independent medical examinations, claims processing, legal, accounting and bookkeeping services.
- d. Notwithstanding paragraphs a-c of this section, the Board of Trustees may hire and employ such key agents and employees as they deem necessary for the efficient and effective administration of the Plan.
- e. Plan Sponsor: The plan sponsor shall serve as custodian of the funds of the Plan, and at all times have custody of the Plan's funds. The plan sponsor shall:
 - i. maintain a separate fund for workers' compensation and, if authorized by the Board of Trustees and shall maintain separate workers' compensation reserve funds.
 - ii. be bonded in an appropriate amount as approved by the Board of Trustees.
 - iii. maintain complete and accurate books of account for all funds in its custody in accordance with generally accepted accounting principles applicable to public bodies in general and Municipal corporations in particular.
 - iv. invest any Plan funds not needed for current operating expenses in accordance with the investment policy adopted by the Board of Trustees.
 - v. designate a depository for the Plan, which will be reviewed from time to time by the Board of Trustees.
 - vi. undertake to accomplish those tasks or assignments received from the Board of Trustees as they relate to the administration or implementation of the Plan.
 - vii. report to the Board of Trustees with respect to the source and application of funds.
- f. The Plan shall indemnify, save and hold harmless the Plan Sponsor from any liability arising from any claim, lawsuit, action or other proceeding, in connection with actions taken in good faith and within the scope of the plan sponsor's authority, including reasonable and necessary attorneys' fees and disbursements incurred in connection therewith.

Article VIII. Investments

- a. The Board of Trustees shall contract with an investment manager for the investment of funds not needed for current operating expenses in accordance with the investment policy established by the Board of Trustees. The investment policy shall be formally approved

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and adopted by the Board of Trustees of the Comp Alliance and reviewed annually by the audit and finance committee or its successor, on an annual basis. All amendments to the policy shall be effective upon adoption by the Board of Trustees by resolution.

- b. The Comp Alliance's investment program will be consistent with its overall financial needs and results in the prudent management of invested funds, the availability of operating funds when needed to pay claims, operating and administrative expenses, and to provide an acceptable market-based investment return. The Comp Alliance investment program shall be operated in conformance with all applicable federal and state laws and regulations, and in accordance with the Plan Document.
- c. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Comp Alliance. The "prudent investor" standard of care shall apply to the management of the Comp Alliance portfolio.
- d. The audit and finance committee shall, in advance of the regularly scheduled board meeting, meet with the investment manager, and report to the board on the investments of the Plan.

Article IX. Amendment And Termination Of Plan

- a. The Plan may be amended by a two-thirds vote of the Board of Trustees. Copies of amendments will be filed with the Workers' Compensation Board.
- b. The Plan may be terminated by a two-thirds vote of the Board of Trustees, effective at the end of the then-current fiscal year; provided, however, that the Plan shall remain in existence for the winding up of its affairs as provided in this Article.
- c. In the event that the Plan be terminated, the Board of Trustees shall, no later than the effective date of termination, cause to be prepared a dissolution plan that includes schedules of the Plan's assets and the Plan's current and future liabilities, including all liquidated, contingent and disputed liabilities. The Plan's liabilities shall not include any obligation for workers' compensation or employers' liability claims against Plan members, except for those by members that have arisen prior to the termination date of Plan.
- d. The dissolution plan shall provide for:
 - 1. the payment of all current and acknowledged liabilities;
 - 2. the establishment a reserve fund for the payment of all future and contingent liabilities, as such liabilities are determined by the plan's actuary;
 - 3. the administration and run-off of future and contingent liabilities;
 - 4. the return to members of any funds deemed to be in excess of those necessary to run off future and contingent liabilities within a reasonable period of time. The return of funds

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- to members shall be subject to a finding by the Workers' Compensation Board that, with the understanding that such funds are to be returned to the public fisc of the member, such excess amounts are not necessary for the payment of future or contingent liabilities;
5. the levying of a special assessment in the event the Plan's assets are insufficient to pay all of the Plan's current and future liabilities.
- e. Supplemental assessments levied against, or distribution of surplus funds to, Comp Alliance members as a result of the dissolution of the Plan shall be determined in a fair and equitable manner and may consider each members longevity with the Comp Alliance, its proportionate share of funding contributions and its proportionate share of liabilities.
 - f. Funds in excess of what is necessary to pay for the liabilities of the plan shall be returned to members within a reasonable period of time following the dissolution of the Plan, subject to:
 1. a determination by the Workers' Compensation Board that such funds are no longer necessary to pay for the liabilities of the Plan;
 2. each then-current Plan member executing a release in suitable form relieving the Plan, and each other then-current member from any liability arising from the Plan.

Article X. Reformation & Supervening Law

To the extent that any provision of the Plan be determined by a court of competent jurisdiction to be invalid in whole or in part under existing or hereafter-enacted law, the remaining provisions of this instrument shall remain in full force and effect, and any disputed provision shall, to the extent possible, be interpreted in such manner as to conform to applicable legal requirements. In the event that the Board of Trustees determines that the complete or partial invalidity of any provision of this instrument would materially prevent or impede the accomplishment of the essential purposes of the Plan, then the Plan shall be terminated in accordance with the Plan.

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APPENDIX A

WHEREAS there has been proposed a "NEW YORK STATE MUNICIPAL WORKERS' COMPENSATION ALLIANCE PLAN DOCUMENT" pursuant to Section 50 3-a of the Workers' Compensation Law (hereinafter "the Plan"); and

WHEREAS the *(Municipality)* is eligible for membership in the Plan; and

WHEREAS the *(Municipality)* has made an independent investigation of the Plan and reviewed the Plan document, and has concluded that it would be in the interests of the *(Municipality)* to participate therein; now, therefore, be it

RESOLVED that the *(Municipality)* enter into membership in the Plan pursuant to Section 50 Subdivision 3-a of the Workers' Compensation Law; and be it further

RESOLVED, that *(Signature Authority)* be and hereby is authorized and instructed to execute the Plan's charter document on behalf of the *(Municipality)*; and be it further

RESOLVED, that the custody of all joint Plan moneys by the Plan Administrator under the Plan be and the same hereby is approved.

A MOTION was made by *(Name)* and seconded by *(Name)* to adopt the above resolution by the *(Governing Board)* of the *(Municipality)* at its *(Date)* meeting.

S

_____ (signature)

E

_____ (name/title)

A

_____ (date)

L

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APPENDIX C

(TO BE TYPED ON MUNICIPALITY LETTERHEAD)
(SEND REGISTERED MAIL RETURN RECEIPT)

TO: Present Insurance Carrier

RE: Name of Municipality
Policy No.
Policy No. -for *Volunteer Fire Fighters (if different from above, if applicable)* Policy No. -for *Volunteer Ambulance Corps (if different from above, if applicable)*

Sir or Madam:

This letter is to advise you that the *(Name of Municipality)* has elected to become self-insured, effective *(Effective Date)*, in accordance with Subdivision 3-a of Section 50 of the Workers' Compensation Law.

Notice is hereby given of this Municipality's intention to cancel the subject policy with *(Name of Insurance Carrier)* as of *(Effective Date)* . This notice is timely in accordance with the notice of cancellation requirement.

We wish to thank you for your efforts and services during the term of this policy.

Very truly yours,

(Please send us a copy of this letter when mailed.)

**PUBLIC NOTICE
TOWN OF BOSTON
NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that the Boston Town Board, Erie County, New York, will hold a public hearing for proposed Fire Protection Contracts between the 3 Boston Fire Companies and the Town of Boston. This public hearing will be held at the Boston Town Hall, 8500 Boston State Road, Boston, New York, on Wednesday, August 21, 2024, at 7:35 p.m.

North Boston Volunteer Fire Company will be paid \$226,160 for 2025 and \$237,468 for 2026 for the furnishing of Fire Protection.

Patchin Volunteer Fire Company will be paid \$226,160 for 2025 and \$237,468 for 2026 for the furnishing of Fire Protection.

Boston Volunteer Fire Company, Inc. will be paid \$226,160 for 2025 and \$237,468 for 2026 for the furnishing of Fire Protection.

All persons interested in the matter shall be heard for or against at such time and place.

DATED: July 17, 2024
PUBLISHED: July 25, 2024

**BY ORDER OF THE TOWN BOARD
SANDRA L. QUINLAN, TOWN CLERK**

An Equal Opportunity Provider & Employer

FIRE PROTECTION CONTRACT
TOWN OF BOSTON, NEW YORK WITH BOSTON VOLUNTEER FIRE COMPANY

THIS AGREEMENT is made as of the ____ day of _____, 2024, by and between the TOWN OF BOSTON, a municipal corporation of the State of New York, having an office and place of business at 8500 Boston State Road, Boston, New York 14025 (hereinafter referred to as the “Town”); and the Boston Volunteer Fire Company, having its business offices at 6746 Mill Street, Boston, New York 14025 (hereinafter referred to as the “Fire Company”):

WHEREAS, there has been duly established in the Town of Boston a fire protection district known as the Boston Fire Protection District (the “District”), which defines the principal service area for the Fire Company; and

WHEREAS, the Fire Company has proposed to provide fire protection, public access defibrillation, rescue, and fire police (collectively referred to herein as “Fire Protection Services”) to the District for the term and for the compensation set forth below, with primary responsibility to respond to fire and other emergencies within the Fire Company’s geographic area of the Town of Boston as delineated on a map filed in the office of the Town Clerk, a copy of which is attached hereto as Schedule B, as well as responsibility to provide services for the entire Town of Boston under mutual aid agreement; and

WHEREAS, the Town and the Fire Company are desirous of entering into an agreement to provide Fire Protection Services to the District, and

1. The Town is a municipal corporation of the State of New York.
2. The Town desires to contract with the Fire Company for Fire Protection Services. The Fire Company has the necessary qualifications to provide the services desired by the Town.
3. The Fire Company is willing to be employed by the Town, and the Town is willing to employ the Fire Company on the terms and conditions hereinafter set forth.
4. The Town has the necessary funds to pay the Fire Company pursuant to the terms of the Contract; and

WHEREAS, by Resolution dated _____, after a public hearing, the Town Board of the Town of Boston awarded the Fire Company the contract to provide Fire Protection Services to the District; and

WHEREAS, the Fire Company agrees to furnish to the Town Fire Protection Services in the District for the 2025 and 2026 calendar years, and the Town agrees on behalf of the District to pay the Fire Company the following sums for its services in those years (referred to herein as the “contract amount” for each year):

2025: \$226,160

2026: \$237,468

WHEREAS, the Fire Company and the Town agree that this contract will continue to renew for the 2027 and 2028 calendar years on the terms in effect on December 31, 2026 unless one party elects to terminate the agreement as provided for herein; and

NOW, in consideration of the mutual covenants contained herein, the Town and the Fire Company hereby agree that the terms and conditions of this Contract shall govern the agreement between the parties, and the parties hereto further agree as follows:

SECTION I - EMPLOYMENT AND GENERAL REQUIREMENTS

1. The members of the Fire Company, while engaged in the performance of their duties in answering, attending upon, or returning from any call provided for by this Contract, shall be an independent contractor to the Town and shall have all the rights, privileges and immunities granted by the laws of the State of New York.

The Fire Company shall at all times during the period of this contract be subject to call for attendance upon any situation requiring Fire Protection Services occurring in the District. When notified of a call within the District, the Fire Company shall respond and attend upon the call without delay with suitable equipment and qualified personnel. Qualified personnel shall mean that the responding individual shall have met the minimum training standards based on the fire fighter's tasks or position in responding to the emergency. The minimum training standards shall be in accordance with the guidelines of the County of Erie Division of Fire Safety, as may from time to time be promulgated and amended. Upon arriving at the scene of the call the firepersons attending shall proceed diligently and, in every reasonable way, attend to the circumstances of the call including the saving of life and property.

Fire Company covenants to participate fully in the Erie County mutual aid plan, and so long as that plan remains in place, the rare failure of the Fire Company to respond to a call, or the failure of the Fire Company to respond to a call when multiple calls arise at or about the same time, shall not constitute a breach of this Contract.

2. By the first day of September of each year, the Fire Company shall provide a copy of its budget for the following year, a fiscal year commencing January 1 to December 31, to the Town. Along with the budget, the Fire Company shall provide a detailed breakdown of its capital plans and statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail: (1) the useful life of the Fire Company's real property, apparatus, and equipment; (2) anticipated capital repairs, maintenance, or replacement needed; and (3) whether capital reserve funds have been established and the extent to which they are funded. Any singular item anticipated to be repaired, maintained, or replaced at a cost greater than \$25,000 should be included in the capital plan.

3. The Fire Company shall have its records audited annually by an independent certified public accountant or firm of certified public accountants if required to do so pursuant to Section 209-z of the General Municipal Law. If such an annual audit is required by statute, within 180 days of the end of the Fire Company's fiscal term, it shall submit a copy of its audit report to the Town Board. If the Fire Company receives an extension of its time to file an IRS Form 990, the deadline to submit its audit report to the Town Board will be extended by the same number of days, provided the Fire Company advises the Town Board when it seeks the extension of its time to file the IRS Form 990.

In the event that the Fire Company is not required by statute to complete an annual audit, the Fire Company agrees that its audit committee will meet, at least annually, with the Town's financial staff and to make all of its financial statements and books available for review and copying by the Town's bookkeeper or auditor, with the Fire Company making its audit committee and records available no later than June 30. The Town and Fire Company agree that such a meeting and review, if conducted, does not mean that the Town in any way guarantees the accuracy or completeness of the Fire Company's financial records.

Following the approval by the Fire Company of a new member, the Fire Company shall submit to the Town Board for approval pursuant to Not-For-Profit Law § 1402(c)(3) a letter from

the Chief or other authorized Officer enclosing the new member's application (with social security number, month and day of birth, and names of any minor children redacted) and stating that the new member has passed their background check requirements (including arson investigation and sex offender registration check [Pursuant to Article 6-c of Correction Law]). This submission shall be received by 3:00 p.m. on the Thursday before the next regularly scheduled Town Board meeting by the Town Clerk, and the request for approval will be acted upon without delay, but in no event later than the 30th day following receipt by the Town Clerk of the submittal of the new member information. Along with the request for approval of the new member, the Fire Company shall confirm in writing to the Town Board that the addition of the new member will not violate the terms of Paragraph 4 below.

4. The Fire Company must maintain an annual "active" membership containing no more than forty-five (45%) percent of its members living outside of the fire protection district. "Active" members are those members who meet the requirements of the Company's By-Laws but who also are physically able to respond to calls and to participate in drills and training. No later than January 15 each year, the Fire Company shall submit to the Town Board a list of all active members of the Fire Company existing at that time with their corresponding addresses. In the first year of this Contract, Fire Company will submit by March 1 copies of both sides of each active member's driver's license or other form of picture identification to confirm compliance with this provision. Fire Company agrees to notify the Town within 30 days of any active member's change of address. In the event that an active member moves out of the fire protection district, his or her continued membership in the Company shall be subject to the approval of the Town Board in accordance with Not-for-Profit Law, § 1402 (C)(3), which approval shall not be unreasonably withheld. Requests for approval by the Town Board, which shall contain the member's new address, shall be sent in accordance with Paragraph 3, above. The Town shall also be notified of the change of address of the members continually throughout the year in the event they need to be contacted for Length of Service Award Program ("LOSAP") purposes.

5. Pursuant to Not-For-Profit Law § 1402(f), by January 15 of each calendar year, the Fire Company shall make and file in the Erie County Clerk's Office a verified certificate stating the names of the directors and officers of the corporation, containing an inventory of its property, a statement of its liabilities, and a statement that the corporation has not engaged, directly or indirectly, in any business other than that set forth in its certificate of incorporation. A copy of same shall be simultaneously filed with the Town Clerk.

6. By March 1, the Fire Company shall submit a report to the Town Board setting forth the State point and Company point requirements of each member in the Company in order to confirm that the member has qualified for LOSAP benefits. The report shall be broken out by the categories delineated in Section 217 of the General Municipal Law or as otherwise defined by the Town's LOSAP plan. Fire Company shall appoint one member and one alternate to represent the Company at meetings related to the LOSAP plan. Fire Company shall maintain the original sign in sheets verifying member points, and shall provide these to the Town within five business days of the Town's request.

7. By the 28th of February, the Fire Company shall submit its foreign insurance fund report for the preceding calendar year to the New York State Comptroller providing an accounting of the funds received, and of expenditures made using foreign insurance funds. A copy shall also be filed with the Town.

8. By January 15, Fire Company will provide to the Town a current copy of its by-laws, and the Fire Company shall, within seven days of its adoption, provide to the Town a copy of any amendment to the by-laws during the term of this Contract.

9. The Fire Company and Town Board agree and acknowledge that pursuant to General Municipal Law § 209-1, the Town Board as a body has the power to remove a Fire Company officer or member for incompetence or misconduct, and the Fire Company agrees to cooperate fully with any reasonable request made on behalf of the Town Board in connection with a hearing pursuant to General Municipal Law § 209-1.

Removals on the ground of incompetence or misconduct, except for absenteeism at fires or meetings, may be made only after a public hearing before the Town Board or its designated hearing officer. Written notice of the hearing and of the charges must be served personally upon the accused officer or member at least 10 days but not more than 30 days before the date of the hearing. If the hearing is held before a hearing officer, the hearing officer shall forward to the Town Board the hearing record and the hearing officer's recommendations within 90 days of the close of the hearing. A decision to remove an officer or member must be supported by substantial evidence, the accusing party shall bear the burden of proof, and the accused shall have the right to cross-examine the witnesses against him. Following the Town Board's decision, the officer or member shall have a right review pursuant to the provisions of Article 78 of the Civil Practice Law and Rules.

10. Fire Company acknowledges that pursuant to General Municipal Law § 204-a (6), the Town Board may by resolution prohibit the fire company from engaging in fund raising activities or in any general or specific type of fund raising activity, but this power shall not be exercised by the Town Board in an arbitrary or capricious manner. Fire Company agrees to secure insurance coverage in favor of the Town for all fundraisers, if liability coverage for said fundraiser is not provided by the insurance required herein, and to provide evidence of such insurance if requested by the Town.

11. Fire Company agrees to permit representatives or agents of the Town, at a mutually agreed upon time within seven days of the Town's initial request, access to all Fire Company buildings, equipment, and tools for the purpose of inspection and evaluation.

SECTION 2 - BEST EFFORTS OF FIRE COMPANY

The Fire Company agrees that, at all times, it will faithfully, industriously and to the best of its ability, experience and talents perform all of the duties that may be required of and from it pursuant to express and implicit terms hereof, to the reasonable satisfaction of the Town. It shall keep its apparatus and equipment in good working order at all times, and through recruitment, training, and drills will provide an adequate supply of willing and qualified personnel. Fire Company shall in no event be considered an insurer against loss by fire or other similar casualty.

SECTION 3 - TERM OF EMPLOYMENT

Employment under this Contract shall commence as of January 1, 2025 and shall continue until December 31, 2026. This Contract shall continue to renew on the same terms (including contract amount) in effect on December 31, 2026 for up to two additional terms of one full calendar year without any further public hearing unless one of the contracting parties

shall notify the other in writing on or before August 20 that it elects to terminate the contract on December 31 of that year.

SECTION 4 - COMPENSATION OF FIRE COMPANY

The Town, in consideration of the Fire Company faithfully complying with all the terms and conditions herein set forth, shall pay to the Fire Company and the Fire Company shall accept from the Town fifty percent (50%) of the contract amount by April 1 of the current contract year, and the remaining fifty percent (50%) in accordance with Schedule A attached hereto, which contains a schedule and requirements. All monies charged hereunder shall be a charge upon the District and collected with Town taxes. Said sum shall be considered a definite sum, as required by § 184(5) of the Town Law and delineated on Schedule A, attached.

SECTION 5 - FIRE COMPANY TO COMPLY WITH LAW

The Fire Company agrees to comply with the provisions of Sections 103-a and 103-b of the General Municipal Law and Section 139-b of the State Finance Law, regarding waiver of immunity when called before a Grand Jury. All other provisions of law required to be made a part of this Contract are hereby deemed incorporated herein. Performance under the terms and conditions of this Contract shall be subject to conformance with all applicable laws, rules and regulations in effect as of the date of this Contract including without limitation, the necessary reports and filings to be made under § 519 of the Not For Profit Law and §§ 30-A and 33a of the General Municipal Law.

SECTION 6 - ASSIGNMENT

This Contract may not be assigned by the Fire Company or its right, title and interest therein assigned, transferred, conveyed, sublet or disposed of without the prior consent, in writing, of the Town.

SECTION 7 - REMEDIES

This Contract may be terminated upon a material breach which remains uncorrected after thirty (30) days written notice to the Fire Company by the Town sent by certified mail, return receipt requested. Upon termination, the Company shall remit a pro-rata share of the contract amount to the Town.

SECTION 8 - TOWN TO ASSIST WITH CERTAIN SERVICES

In consideration of the services provided by the Fire Company, the Town agrees to use its best efforts to obtain assistance in the preparation of grant applications on a discounted basis for the Fire Company. It is understood that the Town shall not be obligated to obtain such discounted services. Any unpaid charges arising from the performance of any services by the grant consultant shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Contract or any future Contract hereinafter entered into between the parties.

In further consideration of the services provided by the Fire Company, the Town shall use its best efforts to obtain materials and equipment through the Highway Department of the Town for the benefit of the Fire Company in performing its emergency services as defined herein. It is understood that the Fire Company may be required to reimburse the Highway Department for its time, materials, and equipment pursuant to Article VIII § 1 of the Constitution of the State of New York. It is further understood that the personnel, materials and equipment shall be within the sole discretion of the Town Superintendent of Highways, based upon the circumstances existing at the time of any request by the Fire Company. This request shall be in writing and shall set forth the nature and extent of the requested services, except the Highway Superintendent may dispense with the writing requirement in exigent circumstances. Any unpaid charges arising from the performance of any services by the Highway Department shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Agreement or any future Agreement hereinafter entered into between the parties.

The Town also agrees that it shall pay the cost of physicals and other tests required in order to obtain medical clearance for qualified firefighters, and the cost for obtaining the Hepatitis B shot series. The Town further agrees that it will reimburse firefighters for co-pays if the firefighter's personal insurance is used for an injury directly related to providing the fire service that is the subject of this Contract.

SECTION 9 - INSURANCE/INDEMNIFICATION

The Fire Company agrees that it shall indemnify and hold harmless the Town and its agents, employees, and officials from any and all liability for any reason whatsoever arising out of the performance or failure of performance of its duties, obligations, or operations under this agreement, including the cost of reasonable attorneys' fees.

The Fire Company, at its own cost and expense, shall provide a policy or policies of insurance as customarily are required for the operation of volunteer fire Company, including without limitation:

1. A policy of directors and officers insurance covering the Fire Company administration;
2. General liability insurance providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars (\$2,000,000) and including coverage for products and completed operations and liquor liability;
3. Automobile liability insurance covering all Fire Company vehicles (including engines) and providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars (\$2,000,000); and
4. To the extent that the Fire Company employs persons, workman's compensation insurance covering those individuals.

Umbrella coverage may be used to satisfy the required limits.

The Fire Company shall provide to the Town declarations pages and endorsements for the required insurance coverage, which must name the Town of Boston and District as additional insureds and must further provide that the policies may not be cancelled without at least 30 days' notice to the Fire Company and the Town.

Except for the workman's compensation insurance referred to above, the Town shall obtain workman's compensation insurance for the Company for the services to be provided hereunder. In connection with same, the Company shall report all incidents requiring a claim

under workman's compensation to the Town Clerk via an incident report, which shall be filed no later than the next business day after the report was made.

It is intended and agreed that the provisions of this Section shall be broadly construed in favor of the Town, so as to carry out its purpose in protecting the Town and District from any and all liability caused by the actions or inactions of the Fire Company, whether actual or alleged. The Town shall have no liability under this Contract to the Fire Company or to anyone else beyond the funds appropriated and available for this Contract.

SECTION 10 - NONDISCRIMINATION

During the term of this Contract, the Fire Company agrees that in accordance with Article 15 of the Executive law (also known as the Human Rights law) and all other state and federal statutory and constitutional non-discrimination provisions, the Fire Company will not discriminate against any volunteer or applicant because of race, creed, color, sex, national origin or marital status, except as permitted by law. The Fire Company is subject to possible termination of this Contract and forfeiture of all monies due hereunder for a violation of this clause.

SECTION 11 - GOVERNING LAW

This Contract and the performance thereof shall be governed, interpreted, construed, and regulated by the laws of the State of New York.

SECTION 12 - PARTIAL INVALIDITY

If any term, covenant, condition or provision of this Contract or the application thereof to any person or circumstances shall, at any time or to any extent, be invalid or unenforceable, the remainder of this Contract, or the application of such terms or provisions to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term, covenant, condition and provision of this Contract shall be valid and be enforced to the fullest extent permitted by law.

SECTION 13 - EFFICIENCY AND COOPERATION WITH OTHER FIRE COMPANIES

Fire Company agrees that it shall acquire all goods and services competitively and in accordance with sound procurement policies. It shall continue its efforts to solicit grant funding to defer the cost of providing fire protection services.

Fire Company further agrees that it shall meet as needed and at all times shall work cooperatively with the Town and the other Fire Companies in the Town for the benefit of the Town and to develop efficiencies and avoid unnecessary duplicative purchases, including through the possible development of a Town Fire Protection Master Plan.

SECTION 14 - NOTICE OF CLAIM

Service of a verified claim on the Town Clerk within ninety (90) days of accrual of a claim against the Town or completion of the work or portion thereof, whichever is earlier, and

the expiration of forty (40) days thereafter shall be a condition precedent to the commencement by the Fire Company of any action or proceeding with respect to this Contract.

SECTION 15 - COUNTERPARTS

This Contract is executed in four (4) counterpart originals, each of which shall constitute an original and all of which, when taken together, shall constitute one Contract.

SECTION 16 - RESOLUTION

This contract has been approved by a majority of the members of the Fire Company by Resolution adopted in accordance with the Fire Company By-Laws at either a regular or special meeting.

SECTION 17 - COMPENSATION AND VFBL

The Town shall remain liable for benefits payable under the Volunteer Firefighter Benefits Law (VFBL) as required by Section 30 of the VFBL for “active members” of the Fire Company.

SECTION 18 – SANITATION

The Town of Boston shall direct its solid waste disposal contractor to collect the trash and recyclable materials from the Boston Fire Station at 6746 Mill St, Boston, NY 14025. Collection shall occur once per week. The permitted waste and trash collection, including separation of recyclable materials, shall be consistent with the requirements Town’s waste management agreement then in effect.

SECTION 19 - NOTICES

All notices, requests, demands and other communications required or permitted to be given hereunder shall be in writing, and shall be deemed duly given if delivered by hand or mailed by registered or certified mail, return receipt requested, to the parties at the following address:

Boston Fire Company, Inc.
P.O. Box 357
Boston, NY 14025

SECTION 20 - ENTIRE AGREEMENT/NO ORAL MODIFICATIONS

It is understood that this Contract constitutes the entire agreement between the Fire Company and the Town. No agreement, oral or written, respecting this Contract shall be binding upon either party unless in writing and attached hereto.

ATTESTATION CLAUSE

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the Town Board of the Town of Boston the _____ day of _____, 2024.

Jason A. Keding,
Town Supervisor

STATE OF NEW YORK)
 : ss.
COUNTY OF ERIE)

On the ____ day of _____, 2024, before me came Jason A. Keding, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

Notary Public

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the Boston Volunteer Fire Company the _____ day of _____, 2024.

_____, President

STATE OF NEW YORK)
 : ss.
COUNTY OF ERIE)

On the ____ day of _____, 2024, before me came _____, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

Notary Public

SCHEDULE A
SCHEDULE OF PAYMENTS AND FIRE COMPANY CONTRACT REQUIREMENTS
COMPLIANCE CHECKLIST

NOTE: Not all contract requirements are set forth in this Schedule. In the event of a conflict between this Schedule A and the terms of the contract, the terms of the contract control.

January	By January 15 of each year, filing of verified certificate with County Clerk and Boston Town Clerk. Certificate to contain: names of officers and directors; inventory of property; statement of liabilities and that corporation has not engaged in any business other than as stated in its Certificate of Incorporation. Copy of current by-laws to be provided to Town. Annual active membership roster submission to Town.
February	By Feb. 28, a report of expenditure of foreign fire insurance funds to be filed. (GML 30a & 33-a).
March	By March 1 report for LOSAP compliance setting forth State point and Dept. point requirements. Report shall be broken out by categories listed in 217 of GML. In first year of contract, copies of Drivers Licenses or other form of ID showing current legal address of each active member due to Town.
April	50% of total contract amount paid by April 1.
June	If required by GML 209-z, audit to be submitted to Town Board (if Fire Company's fiscal term ends Dec. 31). If GML 209-z audit is not required, Fire Company's audit committee shall be prepared to meet with Town and make records available no later than June 30.
July	July 1 – remaining 50% payment of the year's total contract amount to be paid by Town if reporting and submittal requirements are being met.
September	By September 1, next year's Budget to be submitted to Town. Along with copies of the budget a detailed breakdown of its capital plans should be provided along with statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail the useful life of the Fire Company's real property, apparatus and equipment, anticipated capital repairs, maintenance or replacement needed and whether capital reserve funds have been established and what extent they are funded. Any singular item anticipated to be repaired, maintained or replaced at a cost greater than \$25,000 should be included in the capital plan.
All Year	Town must be notified of change-of-address for active members within 30 days.

SCHEDULE B

**MAP SHOWING FIRE COMPANY
GEOGRAPHIC AREA OF PRIMARY RESPONSIBILITY**

Draft

FIRE PROTECTION CONTRACT
TOWN OF BOSTON, NEW YORK WITH NORTH BOSTON FIRE COMPANY

THIS AGREEMENT is made as of the ____ day of _____, 2024, by and between the TOWN OF BOSTON, a municipal corporation of the State of New York, having an office and place of business at 8500 Boston State Road, Boston, New York 14025 (hereinafter referred to as the “Town”); and the North Boston Fire Company, having its business offices at 5646 Herman Hill Road, North Boston, New York 14110 (hereinafter referred to as the “Fire Company”):

WHEREAS, there has been duly established in the Town of Boston a fire protection district known as the Boston Fire Protection District (the “District”), which defines the principal service area for the Fire Company; and

WHEREAS, the Fire Company has proposed to provide fire protection, public access defibrillation, rescue, and fire police (collectively referred to herein as “Fire Protection Services”) to the District for the term and for the compensation set forth below, with primary responsibility to respond to fire and other emergencies within the Fire Company’s geographic area of the Town of Boston as delineated on a map filed in the office of the Town Clerk, a copy of which is attached hereto as Schedule B, as well as responsibility to provide services for the entire Town of Boston under mutual aid agreement; and

WHEREAS, the Town and the Fire Company are desirous of entering into an agreement to provide Fire Protection Services to the District, and

1. The Town is a municipal corporation of the State of New York.
2. The Town desires to contract with the Fire Company for Fire Protection Services. The Fire Company has the necessary qualifications to provide the services desired by the Town.
3. The Fire Company is willing to be employed by the Town, and the Town is willing to employ the Fire Company on the terms and conditions hereinafter set forth.
4. The Town has the necessary funds to pay the Fire Company pursuant to the terms of the Contract; and

WHEREAS, by Resolution dated _____, after a public hearing, the Town Board of the Town of Boston awarded the Fire Company the contract to provide Fire Protection Services to the District; and

WHEREAS, the Fire Company agrees to furnish to the Town Fire Protection Services in the District for the 2025 and 2026 calendar years, and the Town agrees on behalf of the District to pay the Fire Company the following sums for its services in those years (referred to herein as the “contract amount” for each year):

2025: \$226,160

2026: \$237,468

WHEREAS, the Fire Company and the Town agree that this contract will continue to renew for the 2027 and 2028 calendar years on the terms in effect on December 31, 2026 unless one party elects to terminate the agreement as provided for herein; and

NOW, in consideration of the mutual covenants contained herein, the Town and the Fire Company hereby agree that the terms and conditions of this Contract shall govern the agreement between the parties, and the parties hereto further agree as follows:

SECTION I - EMPLOYMENT AND GENERAL REQUIREMENTS

1. The members of the Fire Company, while engaged in the performance of their duties in answering, attending upon, or returning from any call provided for by this Contract, shall be an independent contractor to the Town and shall have all the rights, privileges and immunities granted by the laws of the State of New York.

The Fire Company shall at all times during the period of this contract be subject to call for attendance upon any situation requiring Fire Protection Services occurring in the District. When notified of a call within the District, the Fire Company shall respond and attend upon the call without delay with suitable equipment and qualified personnel. Qualified personnel shall mean that the responding individual shall have met the minimum training standards based on the fire fighter's tasks or position in responding to the emergency. The minimum training standards shall be in accordance with the guidelines of the County of Erie Division of Fire Safety, as may from time to time be promulgated and amended. Upon arriving at the scene of the call the firepersons attending shall proceed diligently and, in every reasonable way, attend to the circumstances of the call including the saving of life and property.

Fire Company covenants to participate fully in the Erie County mutual aid plan, and so long as that plan remains in place, the rare failure of the Fire Company to respond to a call, or the failure of the Fire Company to respond to a call when multiple calls arise at or about the same time, shall not constitute a breach of this Contract.

2. By the first day of September of each year, the Fire Company shall provide a copy of its budget for the following year, a fiscal year commencing January 1 to December 31, to the Town. Along with the budget, the Fire Company shall provide a detailed breakdown of its capital plans and statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail: (1) the useful life of the Fire Company's real property, apparatus, and equipment; (2) anticipated capital repairs, maintenance, or replacement needed; and (3) whether capital reserve funds have been established and the extent to which they are funded. Any singular item anticipated to be repaired, maintained, or replaced at a cost greater than \$25,000 should be included in the capital plan.

3. The Fire Company shall have its records audited annually by an independent certified public accountant or firm of certified public accountants if required to do so pursuant to Section 209-z of the General Municipal Law. If such an annual audit is required by statute, within 180 days of the end of the Fire Company's fiscal term, it shall submit a copy of its audit report to the Town Board. If the Fire Company receives an extension of its time to file an IRS Form 990, the deadline to submit its audit report to the Town Board will be extended by the same number of days, provided the Fire Company advises the Town Board when it seeks the extension of its time to file the IRS Form 990.

In the event that the Fire Company is not required by statute to complete an annual audit, the Fire Company agrees that its audit committee will meet, at least annually, with the Town's financial staff and to make all of its financial statements and books available for review and copying by the Town's bookkeeper or auditor, with the Fire Company making its audit committee and records available no later than June 30. The Town and Fire Company agree that such a meeting and review, if conducted, does not mean that the Town in any way guarantees the accuracy or completeness of the Fire Company's financial records.

Following the approval by the Fire Company of a new member, the Fire Company shall submit to the Town Board for approval pursuant to Not-For-Profit Law § 1402(c)(3) a letter from

the Chief or other authorized Officer enclosing the new member's application (with social security number, month and day of birth, and names of any minor children redacted) and stating that the new member has passed their background check requirements (including arson investigation and sex offender registration check [Pursuant to Article 6-c of Correction Law]). This submission shall be received by 3:00 p.m. on the Thursday before the next regularly scheduled Town Board meeting by the Town Clerk, and the request for approval will be acted upon without delay, but in no event later than the 30th day following receipt by the Town Clerk of the submittal of the new member information. Along with the request for approval of the new member, the Fire Company shall confirm in writing to the Town Board that the addition of the new member will not violate the terms of Paragraph 4 below.

4. The Fire Company must maintain an annual "active" membership containing no more than forty-five (45%) percent of its members living outside of the fire protection district. "Active" members are those members who meet the requirements of the Company's By-Laws but who also are physically able to respond to calls and to participate in drills and training. No later than January 15 each year, the Fire Company shall submit to the Town Board a list of all active members of the Fire Company existing at that time with their corresponding addresses. In the first year of this Contract, Fire Company will submit by March 1 copies of both sides of each active member's driver's license or other form of picture identification to confirm compliance with this provision. Fire Company agrees to notify the Town within 30 days of any active member's change of address. In the event that an active member moves out of the fire protection district, his or her continued membership in the Company shall be subject to the approval of the Town Board in accordance with Not-for-Profit Law, § 1402 (C)(3), which approval shall not be unreasonably withheld. Requests for approval by the Town Board, which shall contain the member's new address, shall be sent in accordance with Paragraph 3, above. The Town shall also be notified of the change of address of the members continually throughout the year in the event they need to be contacted for Length of Service Award Program ("LOSAP") purposes.

5. Pursuant to Not-For-Profit Law § 1402(f), by January 15 of each calendar year, the Fire Company shall make and file in the Erie County Clerk's Office a verified certificate stating the names of the directors and officers of the corporation, containing an inventory of its property, a statement of its liabilities, and a statement that the corporation has not engaged, directly or indirectly, in any business other than that set forth in its certificate of incorporation. A copy of same shall be simultaneously filed with the Town Clerk.

6. By March 1, the Fire Company shall submit a report to the Town Board setting forth the State point and Company point requirements of each member in the Company in order to confirm that the member has qualified for LOSAP benefits. The report shall be broken out by the categories delineated in Section 217 of the General Municipal Law or as otherwise defined by the Town's LOSAP plan. Fire Company shall appoint one member and one alternate to represent the Company at meetings related to the LOSAP plan. Fire Company shall maintain the original sign in sheets verifying member points, and shall provide these to the Town within five business days of the Town's request.

7. By the 28th of February, the Fire Company shall submit its foreign insurance fund report for the preceding calendar year to the New York State Comptroller providing an accounting of the funds received, and of expenditures made using foreign insurance funds. A copy shall also be filed with the Town.

8. By January 15, Fire Company will provide to the Town a current copy of its by-laws, and the Fire Company shall, within seven days of its adoption, provide to the Town a copy of any amendment to the by-laws during the term of this Contract.

9. The Fire Company and Town Board agree and acknowledge that pursuant to General Municipal Law § 209-1, the Town Board as a body has the power to remove a Fire Company officer or member for incompetence or misconduct, and the Fire Company agrees to cooperate fully with any reasonable request made on behalf of the Town Board in connection with a hearing pursuant to General Municipal Law § 209-1.

Removals on the ground of incompetence or misconduct, except for absenteeism at fires or meetings, may be made only after a public hearing before the Town Board or its designated hearing officer. Written notice of the hearing and of the charges must be served personally upon the accused officer or member at least 10 days but not more than 30 days before the date of the hearing. If the hearing is held before a hearing officer, the hearing officer shall forward to the Town Board the hearing record and the hearing officer's recommendations within 90 days of the close of the hearing. A decision to remove an officer or member must be supported by substantial evidence, the accusing party shall bear the burden of proof, and the accused shall have the right to cross-examine the witnesses against him. Following the Town Board's decision, the officer or member shall have a right review pursuant to the provisions of Article 78 of the Civil Practice Law and Rules.

10. Fire Company acknowledges that pursuant to General Municipal Law § 204-a (6), the Town Board may by resolution prohibit the fire company from engaging in fund raising activities or in any general or specific type of fund raising activity, but this power shall not be exercised by the Town Board in an arbitrary or capricious manner. Fire Company agrees to secure insurance coverage in favor of the Town for all fundraisers, if liability coverage for said fundraiser is not provided by the insurance required herein, and to provide evidence of such insurance if requested by the Town.

11. Fire Company agrees to permit representatives or agents of the Town, at a mutually agreed upon time within seven days of the Town's initial request, access to all Fire Company buildings, equipment, and tools for the purpose of inspection and evaluation.

SECTION 2 - BEST EFFORTS OF FIRE COMPANY

The Fire Company agrees that, at all times, it will faithfully, industriously and to the best of its ability, experience and talents perform all of the duties that may be required of and from it pursuant to express and implicit terms hereof, to the reasonable satisfaction of the Town. It shall keep its apparatus and equipment in good working order at all times, and through recruitment, training, and drills will provide an adequate supply of willing and qualified personnel. Fire Company shall in no event be considered an insurer against loss by fire or other similar casualty.

SECTION 3 - TERM OF EMPLOYMENT

Employment under this Contract shall commence as of January 1, 2025 and shall continue until December 31, 2026. This Contract shall continue to renew on the same terms (including contract amount) in effect on December 31, 2026 for up to two additional terms of one full calendar year without any further public hearing unless one of the contracting parties

shall notify the other in writing on or before August 20 that it elects to terminate the contract on December 31 of that year.

SECTION 4 - COMPENSATION OF FIRE COMPANY

The Town, in consideration of the Fire Company faithfully complying with all the terms and conditions herein set forth, shall pay to the Fire Company and the Fire Company shall accept from the Town fifty percent (50%) of the contract amount by April 1 of the current contract year, and the remaining fifty percent (50%) in accordance with Schedule A attached hereto, which contains a schedule and requirements. All monies charged hereunder shall be a charge upon the District and collected with Town taxes. Said sum shall be considered a definite sum, as required by § 184(5) of the Town Law and delineated on Schedule A, attached.

SECTION 5 - FIRE COMPANY TO COMPLY WITH LAW

The Fire Company agrees to comply with the provisions of Sections 103-a and 103-b of the General Municipal Law and Section 139-b of the State Finance Law, regarding waiver of immunity when called before a Grand Jury. All other provisions of law required to be made a part of this Contract are hereby deemed incorporated herein. Performance under the terms and conditions of this Contract shall be subject to conformance with all applicable laws, rules and regulations in effect as of the date of this Contract including without limitation, the necessary reports and filings to be made under § 519 of the Not For Profit Law and §§ 30-A and 33a of the General Municipal Law.

SECTION 6 - ASSIGNMENT

This Contract may not be assigned by the Fire Company or its right, title and interest therein assigned, transferred, conveyed, sublet or disposed of without the prior consent, in writing, of the Town.

SECTION 7 - REMEDIES

This Contract may be terminated upon a material breach which remains uncorrected after thirty (30) days written notice to the Fire Company by the Town sent by certified mail, return receipt requested. Upon termination, the Company shall remit a pro-rata share of the contract amount to the Town.

SECTION 8 - TOWN TO ASSIST WITH CERTAIN SERVICES

In consideration of the services provided by the Fire Company, the Town agrees to use its best efforts to obtain assistance in the preparation of grant applications on a discounted basis for the Fire Company. It is understood that the Town shall not be obligated to obtain such discounted services. Any unpaid charges arising from the performance of any services by the grant consultant shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Contract or any future Contract hereinafter entered into between the parties.

In further consideration of the services provided by the Fire Company, the Town shall use its best efforts to obtain materials and equipment through the Highway Department of the Town for the benefit of the Fire Company in performing its emergency services as defined herein. It is understood that the Fire Company may be required to reimburse the Highway Department for its time, materials, and equipment pursuant to Article VIII § 1 of the Constitution of the State of New York. It is further understood that the personnel, materials and equipment shall be within the sole discretion of the Town Superintendent of Highways, based upon the circumstances existing at the time of any request by the Fire Company. This request shall be in writing and shall set forth the nature and extent of the requested services, except the Highway Superintendent may dispense with the writing requirement in exigent circumstances. Any unpaid charges arising from the performance of any services by the Highway Department shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Agreement or any future Agreement hereinafter entered into between the parties.

The Town also agrees that it shall pay the cost of physicals and other tests required in order to obtain medical clearance for qualified firefighters, and the cost for obtaining the Hepatitis B shot series. The Town further agrees that it will reimburse firefighters for co-pays if the firefighter's personal insurance is used for an injury directly related to providing the fire service that is the subject of this Contract.

SECTION 9 - INSURANCE/INDEMNIFICATION

The Fire Company agrees that it shall indemnify and hold harmless the Town and its agents, employees, and officials from any and all liability for any reason whatsoever arising out of the performance or failure of performance of its duties, obligations, or operations under this agreement, including the cost of reasonable attorneys' fees.

The Fire Company, at its own cost and expense, shall provide a policy or policies of insurance as customarily are required for the operation of volunteer fire Company, including without limitation:

1. A policy of directors and officers insurance covering the Fire Company administration;
2. General liability insurance providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars (\$2,000,000) and including coverage for products and completed operations and liquor liability;
3. Automobile liability insurance covering all Fire Company vehicles (including engines) and providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars (\$2,000,000); and
4. To the extent that the Fire Company employs persons, workman's compensation insurance covering those individuals.

Umbrella coverage may be used to satisfy the required limits.

The Fire Company shall provide to the Town declarations pages and endorsements for the required insurance coverage, which must name the Town of Boston and District as additional insureds and must further provide that the policies may not be cancelled without at least 30 days' notice to the Fire Company and the Town.

Except for the workman's compensation insurance referred to above, the Town shall obtain workman's compensation insurance for the Company for the services to be provided hereunder. In connection with same, the Company shall report all incidents requiring a claim

under workman's compensation to the Town Clerk via an incident report, which shall be filed no later than the next business day after the report was made.

It is intended and agreed that the provisions of this Section shall be broadly construed in favor of the Town, so as to carry out its purpose in protecting the Town and District from any and all liability caused by the actions or inactions of the Fire Company, whether actual or alleged. The Town shall have no liability under this Contract to the Fire Company or to anyone else beyond the funds appropriated and available for this Contract.

SECTION 10 - NONDISCRIMINATION

During the term of this Contract, the Fire Company agrees that in accordance with Article 15 of the Executive law (also known as the Human Rights law) and all other state and federal statutory and constitutional non-discrimination provisions, the Fire Company will not discriminate against any volunteer or applicant because of race, creed, color, sex, national origin or marital status, except as permitted by law. The Fire Company is subject to possible termination of this Contract and forfeiture of all monies due hereunder for a violation of this clause.

SECTION 11 - GOVERNING LAW

This Contract and the performance thereof shall be governed, interpreted, construed, and regulated by the laws of the State of New York.

SECTION 12 - PARTIAL INVALIDITY

If any term, covenant, condition or provision of this Contract or the application thereof to any person or circumstances shall, at any time or to any extent, be invalid or unenforceable, the remainder of this Contract, or the application of such terms or provisions to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term, covenant, condition and provision of this Contract shall be valid and be enforced to the fullest extent permitted by law.

SECTION 13 - EFFICIENCY AND COOPERATION WITH OTHER FIRE COMPANIES

Fire Company agrees that it shall acquire all goods and services competitively and in accordance with sound procurement policies. It shall continue its efforts to solicit grant funding to defer the cost of providing fire protection services.

Fire Company further agrees that it shall meet as needed and at all times shall work cooperatively with the Town and the other Fire Companies in the Town for the benefit of the Town and to develop efficiencies and avoid unnecessary duplicative purchases, including through the possible development of a Town Fire Protection Master Plan.

SECTION 14 - NOTICE OF CLAIM

Service of a verified claim on the Town Clerk within ninety (90) days of accrual of a claim against the Town or completion of the work or portion thereof, whichever is earlier, and

the expiration of forty (40) days thereafter shall be a condition precedent to the commencement by the Fire Company of any action or proceeding with respect to this Contract.

SECTION 15 - COUNTERPARTS

This Contract is executed in four (4) counterpart originals, each of which shall constitute an original and all of which, when taken together, shall constitute one Contract.

SECTION 16 - RESOLUTION

This contract has been approved by a majority of the members of the Fire Company by Resolution adopted in accordance with the Fire Company By-Laws at either a regular or special meeting.

SECTION 17 - COMPENSATION AND VFBL

The Town shall remain liable for benefits payable under the Volunteer Firefighter Benefits Law (VFBL) as required by Section 30 of the VFBL for “active members” of the Fire Company.

SECTION 18 – SANITATION

The Town of Boston shall direct its solid waste disposal contractor to collect the trash and recyclable materials from the North Boston Fire Station located at 5646 Herman Hill Rd, North Boston, NY 14110. Collection shall occur once per week. The permitted waste and trash collection, including separation of recyclable materials, shall be consistent with the requirements Town’s waste management agreement then in effect.

SECTION 19 - NOTICES

All notices, requests, demands and other communications required or permitted to be given hereunder shall be in writing, and shall be deemed duly given if delivered by hand or mailed by registered or certified mail, return receipt requested, to the parties at the following address:

North Boston Fire Company
P.O. Box 124
North Boston, NY 14110

SECTION 20 - ENTIRE AGREEMENT/NO ORAL MODIFICATIONS

It is understood that this Contract constitutes the entire agreement between the Fire Company and the Town. No agreement, oral or written, respecting this Contract shall be binding upon either party unless in writing and attached hereto.

ATTESTATION CLAUSE

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the Town Board of the Town of Boston the _____ day of _____, 2024.

Jason A. Keding,
Town Supervisor

STATE OF NEW YORK)
 : ss.
COUNTY OF ERIE)

On the ____ day of _____, 2024, before me came Jason A. Keding, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

Notary Public

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the North Boston Fire Company the _____ day of _____, 2024.

_____, President

STATE OF NEW YORK)
 : ss.
COUNTY OF ERIE)

On the ____ day of _____, 2024, before me came _____, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

Notary Public

SCHEDULE A
SCHEDULE OF PAYMENTS AND FIRE COMPANY CONTRACT REQUIREMENTS
COMPLIANCE CHECKLIST

NOTE: Not all contract requirements are set forth in this Schedule. In the event of a conflict between this Schedule A and the terms of the contract, the terms of the contract control.

January	By January 15 of each year, filing of verified certificate with County Clerk and Boston Town Clerk. Certificate to contain: names of officers and directors; inventory of property; statement of liabilities and that corporation has not engaged in any business other than as stated in its Certificate of Incorporation. Copy of current by-laws to be provided to Town. Annual active membership roster submission to Town.
February	By Feb. 28, a report of expenditure of foreign fire insurance funds to be filed. (GML 30a & 33-a).
March	By March 1 report for LOSAP compliance setting forth State point and Dept. point requirements. Report shall be broken out by categories listed in 217 of GML. In first year of contract, copies of Drivers Licenses or other form of ID showing current legal address of each active member due to Town.
April	50% of total contract amount paid by April 1.
June	If required by GML 209-z, audit to be submitted to Town Board (if Fire Company's fiscal term ends Dec. 31). If GML 209-z audit is not required, Fire Company's audit committee shall be prepared to meet with Town and make records available no later than June 30.
July	July 1 – remaining 50% payment of the year's total contract amount to be paid by Town if reporting and submittal requirements are being met.
September	By September 1, next year's Budget to be submitted to Town. Along with copies of the budget a detailed breakdown of its capital plans should be provided along with statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail the useful life of the Fire Company's real property, apparatus and equipment, anticipated capital repairs, maintenance or replacement needed and whether capital reserve funds have been established and what extent they are funded. Any singular item anticipated to be repaired, maintained or replaced at a cost greater than \$25,000 should be included in the capital plan.
All Year	Town must be notified of change-of-address for active members within 30 days.

SCHEDULE B

**MAP SHOWING FIRE COMPANY
GEOGRAPHIC AREA OF PRIMARY RESPONSIBILITY**

Draft

**FIRE PROTECTION CONTRACT
TOWN OF BOSTON, NEW YORK WITH PATCHIN FIRE COMPANY**

THIS AGREEMENT is made as of the ____ day of _____, 2024, by and between the TOWN OF BOSTON, a municipal corporation of the State of New York, having an office and place of business at 8500 Boston State Road, Boston, New York 14025 (hereinafter referred to as the “Town”); and the Patchin Fire Company, having its business offices at 8333 Boston State Rd, Boston, New York 14025 (hereinafter referred to as the “Fire Company”):

WHEREAS, there has been duly established in the Town of Boston a fire protection district known as the Boston Fire Protection District (the “District”), which defines the principal service area for the Fire Company; and

WHEREAS, the Fire Company has proposed to provide fire protection, public access defibrillation, rescue, and fire police (collectively referred to herein as “Fire Protection Services”) to the District for the term and for the compensation set forth below, with primary responsibility to respond to fire and other emergencies within the Fire Company’s geographic area of the Town of Boston as delineated on a map filed in the office of the Town Clerk, a copy of which is attached hereto as Schedule B, as well as responsibility to provide services for the entire Town of Boston under mutual aid agreement; and

WHEREAS, the Town and the Fire Company are desirous of entering into an agreement to provide Fire Protection Services to the District, and

1. The Town is a municipal corporation of the State of New York.
2. The Town desires to contract with the Fire Company for Fire Protection Services. The Fire Company has the necessary qualifications to provide the services desired by the Town.
3. The Fire Company is willing to be employed by the Town, and the Town is willing to employ the Fire Company on the terms and conditions hereinafter set forth.
4. The Town has the necessary funds to pay the Fire Company pursuant to the terms of the Contract; and

WHEREAS, by Resolution dated _____, after a public hearing, the Town Board of the Town of Boston awarded the Fire Company the contract to provide Fire Protection Services to the District; and

WHEREAS, the Fire Company agrees to furnish to the Town Fire Protection Services in the District for the 2025 and 2026 calendar years, and the Town agrees on behalf of the District to pay the Fire Company the following sums for its services in those years (referred to herein as the “contract amount” for each year):

2025: \$226,160

2026: \$237,468

WHEREAS, the Fire Company and the Town agree that this contract will continue to renew for the 2027 and 2028 calendar years on the terms in effect on December 31, 2026 unless one party elects to terminate the agreement as provided for herein; and

NOW, in consideration of the mutual covenants contained herein, the Town and the Fire Company hereby agree that the terms and conditions of this Contract shall govern the agreement between the parties, and the parties hereto further agree as follows:

SECTION I - EMPLOYMENT AND GENERAL REQUIREMENTS

1. The members of the Fire Company, while engaged in the performance of their duties in answering, attending upon, or returning from any call provided for by this Contract, shall be an independent contractor to the Town and shall have all the rights, privileges and immunities granted by the laws of the State of New York.

The Fire Company shall at all times during the period of this contract be subject to call for attendance upon any situation requiring Fire Protection Services occurring in the District. When notified of a call within the District, the Fire Company shall respond and attend upon the call without delay with suitable equipment and qualified personnel. Qualified personnel shall mean that the responding individual shall have met the minimum training standards based on the fire fighter's tasks or position in responding to the emergency. The minimum training standards shall be in accordance with the guidelines of the County of Erie Division of Fire Safety, as may from time to time be promulgated and amended. Upon arriving at the scene of the call the firepersons attending shall proceed diligently and, in every reasonable way, attend to the circumstances of the call including the saving of life and property.

Fire Company covenants to participate fully in the Erie County mutual aid plan, and so long as that plan remains in place, the rare failure of the Fire Company to respond to a call, or the failure of the Fire Company to respond to a call when multiple calls arise at or about the same time, shall not constitute a breach of this Contract.

2. By the first day of September of each year, the Fire Company shall provide a copy of its budget for the following year, a fiscal year commencing January 1 to December 31, to the Town. Along with the budget, the Fire Company shall provide a detailed breakdown of its capital plans and statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail: (1) the useful life of the Fire Company's real property, apparatus, and equipment; (2) anticipated capital repairs, maintenance, or replacement needed; and (3) whether capital reserve funds have been established and the extent to which they are funded. Any singular item anticipated to be repaired, maintained, or replaced at a cost greater than \$25,000 should be included in the capital plan.

3. The Fire Company shall have its records audited annually by an independent certified public accountant or firm of certified public accountants if required to do so pursuant to Section 209-z of the General Municipal Law. If such an annual audit is required by statute, within 180 days of the end of the Fire Company's fiscal term, it shall submit a copy of its audit report to the Town Board. If the Fire Company receives an extension of its time to file an IRS Form 990, the deadline to submit its audit report to the Town Board will be extended by the same number of days, provided the Fire Company advises the Town Board when it seeks the extension of its time to file the IRS Form 990.

In the event that the Fire Company is not required by statute to complete an annual audit, the Fire Company agrees that its audit committee will meet, at least annually, with the Town's financial staff and to make all of its financial statements and books available for review and copying by the Town's bookkeeper or auditor, with the Fire Company making its audit committee and records available no later than June 30. The Town and Fire Company agree that such a meeting and review, if conducted, does not mean that the Town in any way guarantees the accuracy or completeness of the Fire Company's financial records.

Following the approval by the Fire Company of a new member, the Fire Company shall submit to the Town Board for approval pursuant to Not-For-Profit Law § 1402(c)(3) a letter from

the Chief or other authorized Officer enclosing the new member's application (with social security number, month and day of birth, and names of any minor children redacted) and stating that the new member has passed their background check requirements (including arson investigation and sex offender registration check [Pursuant to Article 6-c of Correction Law]). This submission shall be received by 3:00 p.m. on the Thursday before the next regularly scheduled Town Board meeting by the Town Clerk, and the request for approval will be acted upon without delay, but in no event later than the 30th day following receipt by the Town Clerk of the submittal of the new member information. Along with the request for approval of the new member, the Fire Company shall confirm in writing to the Town Board that the addition of the new member will not violate the terms of Paragraph 4 below.

4. The Fire Company must maintain an annual "active" membership containing no more than forty-five (45%) percent of its members living outside of the fire protection district. "Active" members are those members who meet the requirements of the Company's By-Laws but who also are physically able to respond to calls and to participate in drills and training. No later than January 15 each year, the Fire Company shall submit to the Town Board a list of all active members of the Fire Company existing at that time with their corresponding addresses. In the first year of this Contract, Fire Company will submit by March 1 copies of both sides of each active member's driver's license or other form of picture identification to confirm compliance with this provision. Fire Company agrees to notify the Town within 30 days of any active member's change of address. In the event that an active member moves out of the fire protection district, his or her continued membership in the Company shall be subject to the approval of the Town Board in accordance with Not-for-Profit Law, § 1402 (C)(3), which approval shall not be unreasonably withheld. Requests for approval by the Town Board, which shall contain the member's new address, shall be sent in accordance with Paragraph 3, above. The Town shall also be notified of the change of address of the members continually throughout the year in the event they need to be contacted for Length of Service Award Program ("LOSAP") purposes.

5. Pursuant to Not-For-Profit Law § 1402(f), by January 15 of each calendar year, the Fire Company shall make and file in the Erie County Clerk's Office a verified certificate stating the names of the directors and officers of the corporation, containing an inventory of its property, a statement of its liabilities, and a statement that the corporation has not engaged, directly or indirectly, in any business other than that set forth in its certificate of incorporation. A copy of same shall be simultaneously filed with the Town Clerk.

6. By March 1, the Fire Company shall submit a report to the Town Board setting forth the State point and Company point requirements of each member in the Company in order to confirm that the member has qualified for LOSAP benefits. The report shall be broken out by the categories delineated in Section 217 of the General Municipal Law or as otherwise defined by the Town's LOSAP plan. Fire Company shall appoint one member and one alternate to represent the Company at meetings related to the LOSAP plan. Fire Company shall maintain the original sign in sheets verifying member points, and shall provide these to the Town within five business days of the Town's request.

7. By the 28th of February, the Fire Company shall submit its foreign insurance fund report for the preceding calendar year to the New York State Comptroller providing an accounting of the funds received, and of expenditures made using foreign insurance funds. A copy shall also be filed with the Town.

8. By January 15, Fire Company will provide to the Town a current copy of its by-laws, and the Fire Company shall, within seven days of its adoption, provide to the Town a copy of any amendment to the by-laws during the term of this Contract.

9. The Fire Company and Town Board agree and acknowledge that pursuant to General Municipal Law § 209-1, the Town Board as a body has the power to remove a Fire Company officer or member for incompetence or misconduct, and the Fire Company agrees to cooperate fully with any reasonable request made on behalf of the Town Board in connection with a hearing pursuant to General Municipal Law § 209-1.

Removals on the ground of incompetence or misconduct, except for absenteeism at fires or meetings, may be made only after a public hearing before the Town Board or its designated hearing officer. Written notice of the hearing and of the charges must be served personally upon the accused officer or member at least 10 days but not more than 30 days before the date of the hearing. If the hearing is held before a hearing officer, the hearing officer shall forward to the Town Board the hearing record and the hearing officer's recommendations within 90 days of the close of the hearing. A decision to remove an officer or member must be supported by substantial evidence, the accusing party shall bear the burden of proof, and the accused shall have the right to cross-examine the witnesses against him. Following the Town Board's decision, the officer or member shall have a right review pursuant to the provisions of Article 78 of the Civil Practice Law and Rules.

10. Fire Company acknowledges that pursuant to General Municipal Law § 204-a (6), the Town Board may by resolution prohibit the fire company from engaging in fund raising activities or in any general or specific type of fund raising activity, but this power shall not be exercised by the Town Board in an arbitrary or capricious manner. Fire Company agrees to secure insurance coverage in favor of the Town for all fundraisers, if liability coverage for said fundraiser is not provided by the insurance required herein, and to provide evidence of such insurance if requested by the Town.

11. Fire Company agrees to permit representatives or agents of the Town, at a mutually agreed upon time within seven days of the Town's initial request, access to all Fire Company buildings, equipment, and tools for the purpose of inspection and evaluation.

SECTION 2 - BEST EFFORTS OF FIRE COMPANY

The Fire Company agrees that, at all times, it will faithfully, industriously and to the best of its ability, experience and talents perform all of the duties that may be required of and from it pursuant to express and implicit terms hereof, to the reasonable satisfaction of the Town. It shall keep its apparatus and equipment in good working order at all times, and through recruitment, training, and drills will provide an adequate supply of willing and qualified personnel. Fire Company shall in no event be considered an insurer against loss by fire or other similar casualty.

SECTION 3 - TERM OF EMPLOYMENT

Employment under this Contract shall commence as of January 1, 2025 and shall continue until December 31, 2026. This Contract shall continue to renew on the same terms (including contract amount) in effect on December 31, 2026 for up to two additional terms of one full calendar year without any further public hearing unless one of the contracting parties

shall notify the other in writing on or before August 20 that it elects to terminate the contract on December 31 of that year.

SECTION 4 - COMPENSATION OF FIRE COMPANY

The Town, in consideration of the Fire Company faithfully complying with all the terms and conditions herein set forth, shall pay to the Fire Company and the Fire Company shall accept from the Town fifty percent (50%) of the contract amount by April 1 of the current contract year, and the remaining fifty percent (50%) in accordance with Schedule A attached hereto, which contains a schedule and requirements. All monies charged hereunder shall be a charge upon the District and collected with Town taxes. Said sum shall be considered a definite sum, as required by § 184(5) of the Town Law and delineated on Schedule A, attached.

SECTION 5 - FIRE COMPANY TO COMPLY WITH LAW

The Fire Company agrees to comply with the provisions of Sections 103-a and 103-b of the General Municipal Law and Section 139-b of the State Finance Law, regarding waiver of immunity when called before a Grand Jury. All other provisions of law required to be made a part of this Contract are hereby deemed incorporated herein. Performance under the terms and conditions of this Contract shall be subject to conformance with all applicable laws, rules and regulations in effect as of the date of this Contract including without limitation, the necessary reports and filings to be made under § 519 of the Not For Profit Law and §§ 30-A and 33a of the General Municipal Law.

SECTION 6 - ASSIGNMENT

This Contract may not be assigned by the Fire Company or its right, title and interest therein assigned, transferred, conveyed, sublet or disposed of without the prior consent, in writing, of the Town.

SECTION 7 - REMEDIES

This Contract may be terminated upon a material breach which remains uncorrected after thirty (30) days written notice to the Fire Company by the Town sent by certified mail, return receipt requested. Upon termination, the Company shall remit a pro-rata share of the contract amount to the Town.

SECTION 8 - TOWN TO ASSIST WITH CERTAIN SERVICES

In consideration of the services provided by the Fire Company, the Town agrees to use its best efforts to obtain assistance in the preparation of grant applications on a discounted basis for the Fire Company. It is understood that the Town shall not be obligated to obtain such discounted services. Any unpaid charges arising from the performance of any services by the grant consultant shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Contract or any future Contract hereinafter entered into between the parties.

In further consideration of the services provided by the Fire Company, the Town shall use its best efforts to obtain materials and equipment through the Highway Department of the Town for the benefit of the Fire Company in performing its emergency services as defined herein. It is understood that the Fire Company may be required to reimburse the Highway Department for its time, materials, and equipment pursuant to Article VIII § 1 of the Constitution of the State of New York. It is further understood that the personnel, materials and equipment shall be within the sole discretion of the Town Superintendent of Highways, based upon the circumstances existing at the time of any request by the Fire Company. This request shall be in writing and shall set forth the nature and extent of the requested services, except the Highway Superintendent may dispense with the writing requirement in exigent circumstances. Any unpaid charges arising from the performance of any services by the Highway Department shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Agreement or any future Agreement hereinafter entered into between the parties.

The Town also agrees that it shall pay the cost of physicals and other tests required in order to obtain medical clearance for qualified firefighters, and the cost for obtaining the Hepatitis B shot series. The Town further agrees that it will reimburse firefighters for co-pays if the firefighter's personal insurance is used for an injury directly related to providing the fire service that is the subject of this Contract.

SECTION 9 - INSURANCE/INDEMNIFICATION

The Fire Company agrees that it shall indemnify and hold harmless the Town and its agents, employees, and officials from any and all liability for any reason whatsoever arising out of the performance or failure of performance of its duties, obligations, or operations under this agreement, including the cost of reasonable attorneys' fees.

The Fire Company, at its own cost and expense, shall provide a policy or policies of insurance as customarily are required for the operation of volunteer fire Company, including without limitation:

1. A policy of directors and officers insurance covering the Fire Company administration;
2. General liability insurance providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars (\$2,000,000) and including coverage for products and completed operations and liquor liability;
3. Automobile liability insurance covering all Fire Company vehicles (including engines) and providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars (\$2,000,000); and
4. To the extent that the Fire Company employs persons, workman's compensation insurance covering those individuals.

Umbrella coverage may be used to satisfy the required limits.

The Fire Company shall provide to the Town declarations pages and endorsements for the required insurance coverage, which must name the Town of Boston and District as additional insureds and must further provide that the policies may not be cancelled without at least 30 days' notice to the Fire Company and the Town.

Except for the workman's compensation insurance referred to above, the Town shall obtain workman's compensation insurance for the Company for the services to be provided hereunder. In connection with same, the Company shall report all incidents requiring a claim

under workman's compensation to the Town Clerk via an incident report, which shall be filed no later than the next business day after the report was made.

It is intended and agreed that the provisions of this Section shall be broadly construed in favor of the Town, so as to carry out its purpose in protecting the Town and District from any and all liability caused by the actions or inactions of the Fire Company, whether actual or alleged. The Town shall have no liability under this Contract to the Fire Company or to anyone else beyond the funds appropriated and available for this Contract.

SECTION 10 - NONDISCRIMINATION

During the term of this Contract, the Fire Company agrees that in accordance with Article 15 of the Executive law (also known as the Human Rights law) and all other state and federal statutory and constitutional non-discrimination provisions, the Fire Company will not discriminate against any volunteer or applicant because of race, creed, color, sex, national origin or marital status, except as permitted by law. The Fire Company is subject to possible termination of this Contract and forfeiture of all monies due hereunder for a violation of this clause.

SECTION 11 - GOVERNING LAW

This Contract and the performance thereof shall be governed, interpreted, construed, and regulated by the laws of the State of New York.

SECTION 12 - PARTIAL INVALIDITY

If any term, covenant, condition or provision of this Contract or the application thereof to any person or circumstances shall, at any time or to any extent, be invalid or unenforceable, the remainder of this Contract, or the application of such terms or provisions to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term, covenant, condition and provision of this Contract shall be valid and be enforced to the fullest extent permitted by law.

SECTION 13 - EFFICIENCY AND COOPERATION WITH OTHER FIRE COMPANIES

Fire Company agrees that it shall acquire all goods and services competitively and in accordance with sound procurement policies. It shall continue its efforts to solicit grant funding to defer the cost of providing fire protection services.

Fire Company further agrees that it shall meet as needed and at all times shall work cooperatively with the Town and the other Fire Companies in the Town for the benefit of the Town and to develop efficiencies and avoid unnecessary duplicative purchases, including through the possible development of a Town Fire Protection Master Plan.

SECTION 14 - NOTICE OF CLAIM

Service of a verified claim on the Town Clerk within ninety (90) days of accrual of a claim against the Town or completion of the work or portion thereof, whichever is earlier, and

the expiration of forty (40) days thereafter shall be a condition precedent to the commencement by the Fire Company of any action or proceeding with respect to this Contract.

SECTION 15 - COUNTERPARTS

This Contract is executed in four (4) counterpart originals, each of which shall constitute an original and all of which, when taken together, shall constitute one Contract.

SECTION 16 - RESOLUTION

This contract has been approved by a majority of the members of the Fire Company by Resolution adopted in accordance with the Fire Company By-Laws at either a regular or special meeting.

SECTION 17 - COMPENSATION AND VFBL

The Town shall remain liable for benefits payable under the Volunteer Firefighter Benefits Law (VFBL) as required by Section 30 of the VFBL for “active members” of the Fire Company.

SECTION 18 – SANITATION

The Town of Boston shall direct its solid waste disposal contractor to collect the trash and recyclable materials from the Patchin Fire Station located at 8333 Boston State Rd, Boston, NY 14025. Collection shall occur once per week. The permitted waste and trash collection, including separation of recyclable materials, shall be consistent with the requirements Town’s waste management agreement then in effect.

SECTION 19 - NOTICES

All notices, requests, demands and other communications required or permitted to be given hereunder shall be in writing, and shall be deemed duly given if delivered by hand or mailed by registered or certified mail, return receipt requested, to the parties at the following address:

Patchin Fire Company
P.O. Box 173
Boston, NY 14025

SECTION 20 - ENTIRE AGREEMENT/NO ORAL MODIFICATIONS

It is understood that this Contract constitutes the entire agreement between the Fire Company and the Town. No agreement, oral or written, respecting this Contract shall be binding upon either party unless in writing and attached hereto.

ATTESTATION CLAUSE

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the Town Board of the Town of Boston the _____ day of _____, 2024.

Jason A. Keding,
Town Supervisor

STATE OF NEW YORK)
 : ss.
COUNTY OF ERIE)

On the ____ day of _____, 2024, before me came Jason A. Keding, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

Notary Public

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the Patchin Fire Company the _____ day of _____, 2024.

_____, President

STATE OF NEW YORK)
 : ss.
COUNTY OF ERIE)

On the ____ day of _____, 2024, before me came _____, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

Notary Public

SCHEDULE A
SCHEDULE OF PAYMENTS AND FIRE COMPANY CONTRACT REQUIREMENTS
COMPLIANCE CHECKLIST

NOTE: Not all contract requirements are set forth in this Schedule. In the event of a conflict between this Schedule A and the terms of the contract, the terms of the contract control.

January	By January 15 of each year, filing of verified certificate with County Clerk and Boston Town Clerk. Certificate to contain: names of officers and directors; inventory of property; statement of liabilities and that corporation has not engaged in any business other than as stated in its Certificate of Incorporation. Copy of current by-laws to be provided to Town. Annual active membership roster submission to Town.
February	By Feb. 28, a report of expenditure of foreign fire insurance funds to be filed. (GML 30a & 33-a).
March	By March 1 report for LOSAP compliance setting forth State point and Dept. point requirements. Report shall be broken out by categories listed in 217 of GML. In first year of contract, copies of Drivers Licenses or other form of ID showing current legal address of each active member due to Town.
April	50% of total contract amount paid by April 1.
June	If required by GML 209-z, audit to be submitted to Town Board (if Fire Company's fiscal term ends Dec. 31). If GML 209-z audit is not required, Fire Company's audit committee shall be prepared to meet with Town and make records available no later than June 30.
July	July 1 – remaining 50% payment of the year's total contract amount to be paid by Town if reporting and submittal requirements are being met.
September	By September 1, next year's Budget to be submitted to Town. Along with copies of the budget a detailed breakdown of its capital plans should be provided along with statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail the useful life of the Fire Company's real property, apparatus and equipment, anticipated capital repairs, maintenance or replacement needed and whether capital reserve funds have been established and what extent they are funded. Any singular item anticipated to be repaired, maintained or replaced at a cost greater than \$25,000 should be included in the capital plan.
All Year	Town must be notified of change-of-address for active members within 30 days.

SCHEDULE B

**MAP SHOWING FIRE COMPANY
GEOGRAPHIC AREA OF PRIMARY RESPONSIBILITY**

Draft

Schedule a Public Hearing

for Special Use Permit

Accessory Apartment, 7428 Eddy Road

TOWN OF BOSTON

SPECIAL PERMIT APPLICATION

OFFICE USE ONLY

() APPROVED () DISAPPROVED

NOV 17 2024

OWNER NAME: JOSEPH CALDARELLI
ADDRESS: 7428 EDDY RD
COLDEN NY 14033
TELEPHONE: _____
EMAIL: JCCARCORP@AOL.COM

PERMIT NO: _____
PERMIT FEE: _____
DATE RECEIVED: JULY 17, 2024
ISSUED BY: _____
CONTRACTOR: _____
PHONE: _____

APPLICATION IS HEREBY MADE FOR PERMISSION TO:

- () DUMPING OF MATERIAL () SPECIAL PERMIT RENEWAL () ACCESSORY APARTMENT () TOP SOIL SCREENING
() BED AND BREAKFAST () OTHER

Does this project require approval from any other agency? If so, who? _____

LOCATION TO BE USED: 7428 EDDY RD ADDITION ATTACHED TO EXISTING GARAGE

INTENT: WE'RE ADDING AN 850 S/F IN-LAW SUITE FOR MY
SR Y/D MOTHER-IN-LAW, WHO IS HAVING SOME SERIOUS
HEALTH ISSUES.

THE Applicant began a residential addition and HAS DECIDED HE WOULD LIKE AN IN-LAW APT

THE UNDERSIGNED APPLICANTS DO HEREBY AFFIRM THAT THE INFORMATION HEREBY SUPPLIED IS TRUE AND CORRECT. T.M

OWNER: [Signature] DATE: 7/1/24

Public Hearing Date: _____ Site Inspection Date: Nov '23 - Present

Town Board Approval: _____

Conditions of Approval: _____

TOWN OF BOSTON

SPECIAL USE PERMIT APPLICATION

OFFICE USE ONLY

() APPROVED () DISAPPROVED

OWNER NAME: JOSEPH A. CALDARELLIADDRESS: 7428 EDDY RD
COLDEN NY 14033

TELEPHONE: _____

EMAIL: JCCARCORP@AOL.COM

PERMIT NO: _____

PERMIT FEE: \$300.00 (INCL. PUBLIC HEARING FE)

DATE RECEIVED: _____

ISSUED BY: _____

CONTRACTOR: STEADY STONE CONST.PHONE: 716-423-0209

APPLICATION IS HEREBY MADE FOR PERMISSION TO:

() DUMPING OF MATERIAL () RENEWAL OF EXISTING PERMIT ☒ ACCESSORY APARTMENTS

() TOP SOIL SCREENING () BED & BREAKFAST () OTHER

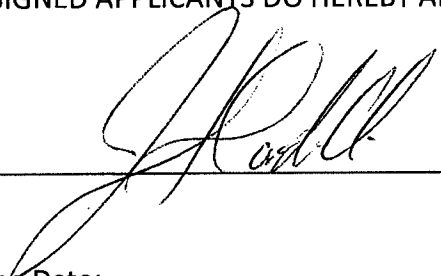
Does this project require approval from any other agency? If so, who? _____

LOCATION TO BE USED: 7428 EDDY ROAD

INTENT:

WE ARE ADDING THIS SPACE FOR MY MOTHER-IN-LAW WHO HAS
BEEN STRUGGLING WITH HER MEMORY AND MOBILITY.

THE UNDERSIGNED APPLICANTS DO HEREBY AFFIRM THAT THE INFORMATION HEREBY SUPPLIED IS TRUE AND CORRECT.

OWNER:  DATE: 10/25/23

Public Hearing Date: _____

Site Inspection Date: *

Town Board Approval: _____

Conditions of Approval: _____

10-26-23

CODE ENFORCEMENT HAS VISITED THE SITE. THE RESIDENTIAL ADDITION COMPLIES WITH
RZ CODE RE: SETBACKS & YARD REQUIREMENTS. IT IS NOT VISIBLE FROM THE STREET.



NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES
Office of Criminal Justice Operations
Volunteer Firefighter Inquiry Form

24-041697

INSTRUCTIONS: This form is to be used only by a Sheriff's Office (or OFDC, where applicable) when performing searches authorized under NY Executive Law §837-a in connection with individuals seeking membership in a Volunteer Fire Department.

Shaded boxes are required data elements.

A. DATE:

05/07/2024

B. REQUESTING VOLUNTEER FIRE DEPARTMENT

DEPARTMENT NAME: North Boston Fire Co.

FIRE CHIEF NAME: Daryl V Kibler

SIGNATURE:

ADDRESS: PO BOX 124 North Boston NY 14110

TELEPHONE NUMBER: (716) 649-0974

FAX NUMBER:

1. NAME (LAST, FIRST, MIDDLE)

Martinez Perez William J

2. ADDRESS (Street, City, Zip Code)

3. ALIAS AND/OR MAIDEN NAME

4. SEX

M

F

5. RACIAL APPEARANCE

White Black Indian Asian Unknown Other

☒ ☐ ☐ ☐ ☐ ☒

6. ETHNICITY

Hispanic

Not Hispanic

Unknown

☒ ☐ ☐

7. HEIGHT

Fl. In.

5'-9"

8. DATE OF BIRTH

Month Day Year

9. PLACE OF BIRTH

Puerto Rico

10. SOCIAL SECURITY NO.

INVESTIGATING OFFICER:
(PRINT NAME/TITLE)

MAY 10 2024

DATE

INVESTIGATING OFFICER SIGNATURE

Det. David Zamorek

RESULTS OF INQUIRY

☒ NO RECORD OF AN ARSON CONVICTION OR A CONVICTION REQUIRING REGISTRATION AS A SEX OFFENDER

☐ CONVICTED OF ARSON; NO RECORD OF A CONVICTION REQUIRING REGISTRATION AS A SEX OFFENDER

☐ CONVICTED OF A CRIME REQUIRING REGISTRATION AS A SEX OFFENDER; NO RECORD OF AN ARSON CONVICTION

☐ CONVICTED OF ARSON AND CONVICTED OF A CRIME REQUIRING REGISTRATION AS A SEX OFFENDER

NORTH BOSTON VOL FIRE CO.

P.O. Box 124 North Boston, NY 14110

Today's Date: 04/03/2024

PERSONAL INFORMATION

Name: <u>WILLIAM JOEL MARTINEZ</u>	DOB: _____	Age: _____
Address: _____		
Town: <u>HAMBURG</u>	Zip: <u>14075</u>	
Drivers License Info: State: <u>NY</u>	Exp Date: <u>11/19/2026</u>	CL <u>D</u>
License #: _____		
How long have you lived at above address: Years _____ Months _____		
How long have you been a NYS resident: Years _____ Months _____		
Phone # (H) <u>N/A</u>	(W) <u>N/A</u>	(C) _____
Best # to be reached: _____		
Email Address: _____		
Any additional information about a name change or use of an assumed name/nickname necessary to enable a check on eligibility for membership? Yes _____ No ☒		
If Yes, Explain _____		

EMPLOYMENT INFORMATION

Current Occupation: <u>U.S. MARINE CORPS</u>	
Employer's Name: <u>U.S. GOV</u>	
Employer's Address: <u>3 PORTER AVE</u>	Phone: _____
Town: <u>BUFFALO NY</u> Zip: <u>14201</u>	Normal Hrs: _____
How long have you been employed there: Years _____ Months <u>10</u>	
If less than 1 yr, Please provide previous employment:	
Previous Employer: <u>DEPARTMENT OF PUBLIC WORK</u>	
Address: <u>425 PLEASANT AVE</u>	
Town: <u>HAMBURG</u>	Zip: <u>14075</u>

CRIMINAL HISTORY

Have you ever been charged with a crime? Yes _____ No _____ Convicted Yes _____ No ☒

Have you ever been arrested? Yes _____ No ☒

If Yes, please explain _____

REFERENCES

Please list three personal references, (other than members of this organization) who have known you for at least three years.

1. Name ERIK FILBORAW Relationship FRIEND / CO-OWNER
Telephone Number _____
2. Name ZACH WALSH Relationship FRIEND / CO-OWNER
Telephone Number _____
3. Name LORINDA KOCZYR Relationship CO-OWNER
Telephone Number _____

FIREMATIC EXPERIENCE

Previous emergency services experience (list fire, rescue, police, and EMS agencies)

- Name of Agency BOSTON EMERGENCY SQUAD
Contact Person/Phone # 716-941-5313
- Name of Agency HAMBURG FIRE
Contact Person/Phone # 716-649-1753
- Name of Agency _____
Contact Person/Phone # _____
- Name of Agency _____
Contact Person/Phone # _____

List any firematic related courses you have taken (including county, state related)

- Course _____
- Course _____
- Course _____
- Course _____
- Course _____
- Course _____

AVAILABILITY

Please indicate your availability to participate in normally required fire dept. activities such as drills, meetings, work details, and alarms.

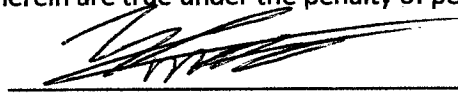
- Weekdays:
Days ☒ Y ☐ N Evenings ☒ Y ☐ N Nights ☒ Y ☐ N
- Weekends:
Days ☒ Y ☐ N Evenings ☒ Y ☐ N Nights ☒ Y ☐ N

AFFIRMATION OF INFORMATION ACCURACY

**WITHIN THE FREEDOM OF INFORMATION LAW, ALL INFORMATION CONTAINED/OBTAINED
HEREIN WILL REMAIN CONFIDENTIAL, AND WILL BE USED ONLY FOR INTERNAL MEMBERSHIP
PROCESSING.**

In witness whereof, this application has been subscribed this 3 day
of APRIL in the year 2024 by the undersigned applicant who affirms
that the statements made herein are true under the penalty of perjury.

Applicant Signature



Date

04/03/2024

Privacy Statement: Section 94 of the Public Officers Law requires that you be notified of the following facts when info. which
will be maintained in a record system is collected from you.

The authority to request and confirm personal information on you is found in Article 6 of the Executive Law. The info.
obtained will be used to determine your qualification for the position you are applying for; be released to the fire chief
and your potential supervisors and be maintained in your personnel file should you become a member of the department,
or in our resume file for six months if you are not a member. Failure to provide the info. Or authorization will result in your
application not being considered for membership. This information will be maintained by _____
of the North Boston Vol. Fire Co. P.O. Box 124 North Boston, NY 14110.

DO NOT WRITE IN THE SECTIONS BELOW**OFFICE USE ONLY**

Date Received by Company _____

RECORD CHECKS:

Date Performed ____/____/____ Performed by: _____

Comments:

Investigating Committee:Date of Interview 5 / 6 / 2024

Name	Title	Signature
Don Bryant	V.P.	
Dan Kibler	2nd AG	
Bill Gross	FF	
Ken Mauritz	FF	
Jack Braun	Cpt.	

APPROVED _____ **REJECTED** _____**FIRE COMPANY ACTION:**

Date of Vote

____/____/____

APPROVED _____ **REJECTED** _____



TOWN OF BOSTON

JASON A. KEDING
Supervisor

MICHAEL A. CARTECHINE
JENNIFER L. LUCACHIK
KELLY L. MARTIN
KATHLEEN SELBY
Town Board

SANDRA L. QUINLAN
Town Clerk-Tax Collector

ROBERT J. TELAAK
Highway Supt.

DEBRA K. BENDER
KYLE CALABRESE
Town Justice

Ryan F. McCann
Town Attorney

LAURIE BAKER
Prosecutor

THELMA HORNBERGER
Assessor

THOMAS C. MURPHY
Code Enforcement Officer

August 16, 2024

Sandra Quinlan
Town Clerk
Town of Boston

Dear Sandra,

New York State requires in service training for Code Enforcement Officers to be completed annually. Attendance dates will be September 11th -13th in Celeron, New York. The cost of attendance for training will be \$330.00 and hotel cost is \$321.00.

TOWN HALL
(716) 941-6113
Fax (716) 941-6116

TOWN SUPERVISOR
(716) 941-6518
Fax (716) 941-9264

TOWN COURT
(716) 941-6115
Fax (716) 941-5169

HIGHWAY GARAGE
(716) 941-5869
Fax (716) 941-3677

NUTRITION PROGRAM
(716) 941-5773

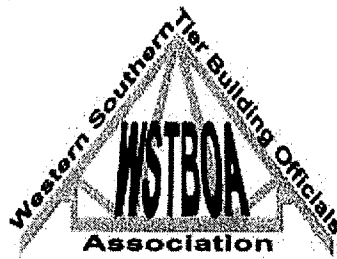
Thomas C. Murphy
Code Enforcement Officer
Town of Boston

8500 Boston State Road Boston, New York 14025-9848

The Town of Boston is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call 1-866-632-9992 to request the form. You may also write a letter containing all the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or fax 202-690-7442 or e-mail at program.intake@usda.gov.

Western Southern Tier Building Officials Educational Conference



INVOICE

June 20, 2024

INVOICE No:

Payable To:

WESTERN SOUTHERN TIER BUILDING OFFICIALS ASSOCIATION

Attendee:

THOMAS MURPHY

Payment must be made prior to attending the conference!

Attendance at The Western Southern Tier Building Officials Educational Conference

September 11 - 13, 2024

You are registered for all 3 days

\$275.00

2025 Active Membership Dues

\$ 55.00

TOTAL AMOUNT DUE

\$330.00

PLEASE MAKE CHECKS PAYABLE TO:

WESTERN SOUTHERN TIER BUILDING OFFICIALS ASSOCIATION



JASON A. KEDING
Supervisor

MICHAEL A. CARTECHINE
JENNIFER L. LUCACHIK
KELLY L. MARTIN
KATHLEEN SELBY
Town Board

SANDRA L. QUINLAN
Town Clerk - Tax Collector

ROBERT J. TELAAK
Highway Supt.

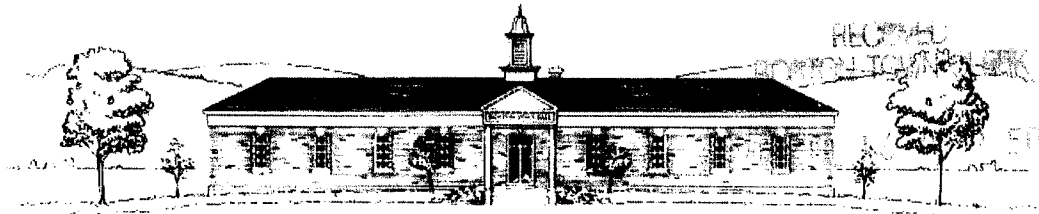
DEBRA K. BENDER
KYLE CALABRESE
Town Justice

SEAN W. COSTELLO
Town Attorney

LAURIE BAKER
Prosecutor

Thelma Hornberger
Assessor

THOMAS C. MURPHY
Code Enforcement Officer



TOWN OF BOSTON

Sandra Quinlan Town Clerk
Allison Koczur - Confidential Secretary to the Supervisor

Dear Sandra & Allison,

The Code Enforcement Department would like to restructure the town fee schedule regarding signs as follows:

Signs

Attached/Detached \$100 + \$5.00/square foot

A-Frame \$100 annual fee

Portable \$100 60 day permit limit 2X annually

Reface \$75 + \$5.00/ square foot

Electronic/Digital \$500 \$100 annual renewal

All other notations in the existing fee schedule may remain. I believe it is not necessary to mention political signs are they are covered by New York State Law (and we don't really want to wade into that pool).

Sincerely,

Thomas C. Murphy
Town of Boston, New York
Code Enforcement Officer

TOWN HALL
(716) 941-6113
Fax (716) 941-6116

TOWN SUPERVISOR
(716) 941-6518
Fax (716) 941-9264

TOWN COURT
(716) 941-6115
Fax (716) 941-5169

HIGHWAY GARAGE
(716) 941-5869
Fax (716) 941-3677

NUTRITION PROGRAM
(716) 941-5773

8500 Boston State Road Boston, New York 14025-9848

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TOWN OF BOSTON – RESOLUTION NO. 2024-50

ADOPTING REVISED SCHEDULE OF FEES

At a Regular Meeting of the Boston Town Board Erie County, New York, held at the Boston Town Hall, 8500 Boston State Road, Boston, New York, on the 21st day of August, 2024 at 7:30 pm Eastern Prevailing Time there were:

Present: Supervisor Jason A. Keding, Councilman Michael Cartechine, Councilwoman Jennifer Lucachik, Councilwoman Kelly Martin, and Councilwoman Kathleen Selby.

NOW THEREFORE BE IT RESOLVED, that the Schedule of Fees for the Town of Boston, as attached hereto, be adopted, and to continue thereafter unless otherwise amended; and

BE IT FURTHER RESOLVED, that the Schedule of Fees, attached hereto, shall supercede the existing Schedule of Fees to the extent that it expressly alters the same.

On August 21, 2024, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Councilmember Cartechine	[]	[]	[]	[]
Councilmember Lucachik	[]	[]	[]	[]
Councilmember Martin	[]	[]	[]	[]
Councilmember Selby	[]	[]	[]	[]
Supervisor Keding	[]	[]	[]	[]

Sandra L. Quinlan, Town Clerk

<i>Construction</i>	<i>Fee</i>
Residential New	
Application and Architectural Plan Review One, Two & Multiple Family Dwellings NOTE: Floor area shall not include cellar, non-habitable basement, non-habitable attic or carport, but shall include attached garage	\$250 \$0.25 Sq. Ft.
Plumbing Electric	\$50 + \$10/fixture \$50 Flat/Includes Generators
Amended Building Permit Minor Change Major Change (requires Planning Board review)	No Charge \$25
Renewal of Building Permit	6 months: ½ cost of original permit 2nd year: cost of original permit 3rd year: New Permit
Construction Inspections covered by Permit Fee After 2nd failure Non-Residential Buildings (Commercial)	\$50 \$0.25 Sq. Ft.
NOTE: The Permit Fee for a Building Occupied in Part for Residential use and in Part for Non-Residential use Shall be the Sum of the Two Occupancy Fees Calculated Separately.	
Additions (Residential)	
Up to 100 Square Feet	\$50
Each additional Square Foot	\$0.20 Sq. Ft.
NOTE: Floor Area Same As For New Residential	
Additions (Non Residential/Commercial)	
Up to 100 Square feet	\$150
Each additional square foot	\$0.30 Sq. Ft.
Accessory Buildings	
Square feet	
under 100	no fee
over 100 up to 400	\$50
over 400 up to 700	\$90
over 700 up to 1000	\$120
over 1000	\$125 plus \$5 for each additional 100 sq. ft. or part thereof
Decks	
Square feet	
Up to 100	\$50
over 100	\$75
Alterations/Repair/Renovations	
Up to 200 Square feet	\$50

Each additional square foot	\$0.15 Sq. Ft.
Late Fee For Building Permit	
(not subject to Site Plan Approval)	\$250
Swimming Pools	
In-Ground	\$250
Above-Ground	\$75
Demolition Permits	
Up to 500 sq. ft.	\$50
Over 500 to 1000 sq. ft.	\$75
Over 1000 sq. ft.	\$100
Subject	Fee
Special Permits	
Initial Application-General Special Permits	\$150
Renewal-Terminable Special Permit	\$25
Modification of Special Permit	\$150
Initial Application - Live Entertainment	\$100
Renewal Application - Live Entertainment	\$100
Unified Solar Permit	\$100
Fill Permit	\$150
Short Term Rental Permit	
Initial application for 2-year registration (includes initial safety and building code Inspection)	\$350
Reinspection for corrections and or failure to show for appointment	\$75
Transfer of ownership during permit term (i.e., New agent)	\$50
Ontime Renewal of permit (30 days prior to expiration)	\$200
Renewal of expired permit	\$350
Telecommunications Facility	
Facility-Special Permit	\$5,000
Co-location Permit	\$1,000
Building Permit	\$250
Refuse Removal	
Annual License	\$100
Junkyard	
Initial Application	\$1,000
Renewal Application	\$250
Mobile Home Courts	
Initial Application	\$200 + \$10 per acre for each acre over 10 acres
Annual License Fee	\$15 per unit
New Site Inspection Fee	\$50 per unit
In lieu Recreation Fee	\$150 per unit
Peddling & Soliciting Permit	
Per Person	\$10
Per Vehicle	\$10

Public Improvement Permit	
Per Permit	\$25
Signs	
Not-for-Profit Organizations	\$10
Temporary announcement signs for special events of non-profit organizations in the Town of Boston	No Fee
Entrance or exit traffic control signs without advertising; max 12'h x 18"l	No Fee
Attached/Detached A-Frame Portable Reface Electronic/Digital	\$100 + \$5.00/square foot \$100 Annual Fee \$100, 60 day permit limit, 2X Annually \$75 + \$5.00/square foot \$500, \$100 annual renewal
Soil Removal	
Annual Permit	\$100
FOIL	
Copies up to 8.5" x 14"	\$0.25
Copies over 8.5" x 14"	Actual Cost
Computer Disc	\$10.00
Dog Licenses	
Spayed/Neutered	1 Year \$10 / 2 Year \$20 / 3 Year \$30
Unspayed/Unneutered	1 Year \$18 / 2 Year \$36 / 3 Year \$54
Spayed/Neutered discount (Senior 65+)	1 Year \$8 / 2 Year \$16 / 3 Year \$24
Unspayed/Unneutered discount (Senior 65+)	1 Year \$16 / 2 Year \$32 / 3 Year \$48
Late Renewal Fee	\$5 per month (30-day grace period)
Unlicensed Dog Fee	\$10
Purebred up to 10 dogs	\$25 + \$1 for each spayed/neutered Dog
Purebred up to 25 dogs	\$50 + \$1 for each unspayed/unneutered Dog
Town Impoundment/Transport Fees	(1 st) \$25, (2 nd) \$50, (3 rd) \$75, and continue in additional \$25 increments for subsequent impoundments
Boarding Fees	\$30 per day
Civil Fines, NYS Minimum	(1 st) \$25, (2 nd) \$50, (3 rd) \$75
Woodburning Fireplaces/Stoves	
Permit	\$50
Certificate of Occupancy	\$50
Certificate of Compliance	\$50
Temporary Certificate of Occupancy	\$25
Certificate of Zoning Compliance	\$200
Operating Permit	\$100
Amending Operating Permit	Same as Amended Building Permit
Reissue or Renewal of Operating Permit	\$100
Fire Safety and property maintenance inspections	\$50 - \$200

Zoning Board of Appeals	
Application for Variance	\$200
Appeal	\$150
Public Hearing Fee	\$100
Planning Board-Subdivision Development	
Minor Sub Preliminary Plat Approval	\$200 per lot
Minor Sub Final Plat	\$75
Major Sub Preliminary Plat Approval	\$750 + \$300/lots>4
Major Sub Final Plat	\$500
Public Hearing Fee	\$100
Special Use Permit	\$ 200
Public Hearing Fee	\$100
Rezoning Application	
< 1 acre	\$250
1.0 acres up to 5.0 acres	\$500
5.0 acres up to 10.0 acres	\$1000
10.0 acres up to 50.0 acres	\$2500
> 50 acres	\$5000
Public Hearing Fee	\$100
Application – Site Plan Review	
up to 1.0 acre	\$250
over 1.0 up to 2.0 acres	\$500
over 2.0 acres up to 5.0 acres	\$500 + \$250 for any acre or fraction over 2.0 acres
over 5.0 acres up to 10 acres	\$1000 + \$250 for any acre or fraction over 5.0 acres
over 10 acres	\$2500 + \$250 for any acre or fraction over 10 acres
Site Plan Approval, Minor Add'ns/Site Improvements	\$250
Sitework Permit	
	\$500
	\$10/acre
Cobble Hill Cemetery	
Grave Site - Purchase Price	\$400
Grave Opening - Full Grave	\$400
Grave Opening - Infant Grave (up to 3 feet)	\$250
Cremation	\$150
Foundation - per foot	\$50
Foundation – Minimum	\$100
Books and Maps	
Code Books	\$200
Zoning Map	\$75
Code Book – Leaving Town Official	\$50
Late Fee For Any App. Arising out of Zoning Law	\$250
Adult Use Registration	
Processing Fee	\$500
Use of Facility	
Maintenance Fee	\$75
Sporting Field Reservations	\$30 per 3-hour block of time
Youth Sporting Leagues sponsored by not-for-profit organizations based in the Town of Boston which offer recreational opportunities to Town youth may make seasonal reservations.	\$250

Marriage License Application	\$40.00
Certified & Genealogical Copies of Vital Records	\$10
Application for One Day Marriage Officiant License	\$25
Waste Management Bag Sticker	\$3 each
Permits For Which There Is No Established Fee	\$50

TOWN OF BOSTON – RESOLUTION NO. 2024-51

**AUTHORIZING CONTRACTS FOR
FIRE PROTECTION SERVICES**

WHEREAS, the Town of Boston, through the Boston Fire Protection District, desires to contract for fire protection services in the Town; and

WHEREAS, the Boston Volunteer Fire Company, North Boston Fire Company, and Patchin Fire Company (“the Companies”) each have offered to provide the necessary services in their geographic areas of responsibility as well as services to the entire Town of Boston under mutual aid agreement; and

WHEREAS, proposed contracts with each of the Companies have been negotiated in order to provide fire protection services for the 2025 and 2026 calendar years, with potential renewals for the 2027 and 2028 calendar years (the “Proposed Fire Protection Contracts”); and

WHEREAS, a public hearing on the Proposed Fire Protection Contracts was duly noticed and held on August 21, 2024; and

WHEREAS, after due deliberation on the foregoing, the Town Board believes it to be in the best interests of the Town and Boston Fire Protection District to execute the Proposed Fire Protection Contracts;

NOW THEREFORE BE IT

RESOLVED, that the Town of Boston hereby authorizes the Town Supervisor to execute the Proposed Fire Protection Contracts with Boston Volunteer Fire Company, North Boston Fire Company, and Patchin Fire Company.

On August 21, 2024, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Councilmember Cartechine	[]	[]	[]	[]
Councilmember Lucachik	[]	[]	[]	[]
Councilmember Martin	[]	[]	[]	[]
Councilmember Selby	[]	[]	[]	[]
Supervisor Keding	[]	[]	[]	[]

Sandra L. Quinlan, Town Clerk

TOWN OF BOSTON – RESOLUTION NO. 2024-52

**REPLACEMENT OF EMERGENCY GENERATORS AT
RICE HILL AND WOHLHUETER WATER TANKS**

WHEREAS, the Town of Boston (“Town”) and Erie County Water Authority (“ECWA”) are parties to a Lease Management Agreement pursuant to which ECWA manages the Town’s water distribution system and related sales and distribution of water to customers in Town water districts; and

WHEREAS, ECWA alerted the Town on August 6, 2024 that the existing emergency generators at the Rice Hill water tank in Water District 2, and at the Wohlhueter water tank in Water District 3, are in need of replacement due to aging and difficulty to repair; and

WHEREAS, the existing propane units are undersized to handle the more recently added tank circulating systems required by the Department of Health; and

WHEREAS, ECWA has provided an estimate in the amount of \$108,108 for the upgrade of both 10KW propane generators to 16KW diesel generators to improve reliability and capacity while also using existing competitively bid ECWA maintenance contracts for electrical and concrete work; and

WHEREAS, expected replacement would occur in 2025, leaving the town ample time to include this estimate in the water district budgets for 2025;

NOW THEREFORE BE IT

RESOLVED, that on behalf of the Town of Boston, the Town Supervisor hereby is authorized to enter into an agreement with the Erie County Water Authority and to reimburse the Authority for the actual cost of replacing the emergency generators located at Rice Hill and Wohlhueter water tanks at a total cost not to exceed \$108,108.

On August 21, 2024, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Councilmember Cartechine	[]	[]	[]	[]
Councilmember Lucachik	[]	[]	[]	[]
Councilmember Martin	[]	[]	[]	[]
Councilmember Selby	[]	[]	[]	[]
Supervisor Keding	[]	[]	[]	[]

Sandra L. Quinlan, Town Clerk

RICE HILL AND WOHLHEUTER TANK GENERATOR UPGRADE

LOCATION(s)	TITLE	ITEM DESCRIPTION	UNIT BREAKDOWN											TOTAL COST ESTIMATE	
			UNIT ITEM	EQUIPMENT UNIT QUANTITY	EQUIPMENT UNIT COST	EQUIPMENT COST	OUTSIDE LABOR SOURCE	OUTSIDE LABOR MANHOURS	OUTSIDE LABOR RATE	OUTSIDE LABOR COST	MISC EQUIPMENT	VARIANCE	UNIT COST		
RICE TANK WOHLHEUTER TANK	GENERATOR UPGRADE	Upgrade existing 10KW propane generators to 16KW diesel generators for improved reliability and capacity.	16KW Kohler Generator	2	\$24,250.00	\$48,500				\$0		5%	\$50,925	\$98,280	
			Generator Start-up Service	2	\$1,650.00	\$3,300				\$0		5%	\$3,465		
			Site Preparation & Pad Installation	2	\$10,000.00	\$20,000				\$0		5%	\$21,000		
			Miscellaneous	1	\$5,000.00	\$5,000				\$0		5%	\$5,250		
			Electrical Outside Labor (Standard)			\$0	Ferguson Electric	160	105.00	\$16,800		5%	\$17,640		
			ECWA Overhead (10%)												\$9,828
			TOTAL CAPITAL =												\$108,108

Town of Boston Bookkeeper

From: Michael J. Quinn <mquinn@ecwa.org>
Sent: Wednesday, August 7, 2024 10:30 AM
To: Town of Boston Bookkeeper; Leonard F. Kowalski; Scott A. Aiple
Cc: Ryan McCann; supervisorsorkeding@gmail.com; Town of Boston Supervisor
Subject: RE: [EXTERNAL] RE: Rice Hill and Wohlheuter Tanks
Attachments: Copy of Town of Boston Generator Estimate.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Blue category

Good morning Ellie. See our responses below. Let us know if you have any additional questions.

Mike

From: Town of Boston Bookkeeper <bookkeeper@townofboston.com>
Sent: Tuesday, August 6, 2024 10:44 AM
To: Michael J. Quinn <mquinn@ecwa.org>; Leonard F. Kowalski <lkowalski@ecwa.org>; Scott A. Aiple <saiple@ecwa.org>
Cc: Ryan McCann <rmccann@attealaw.com>; supervisorkeding@gmail.com; Town of Boston Supervisor <supervisor@townofboston.com>
Subject: [EXTERNAL] RE: Rice Hill and Wohlheuter Tanks

This message was sent from outside the organization. Do not open links or attachments unless you recognize the source of this email and know the content is safe.

Hi Michael,

I have a few questions about this repair. First, Wohlheuter Tank is our youngest tank so if the generator located there needs replacement, what is the condition of the generator at our oldest tank (Crestwood)? Will that one also need to be replaced soon? **There is no generator at Crestwood. The generators are required at Rice Hill Tank and Wohlheuter Tank due to the chlorine dosing systems. This is a Department of Health requirement.**

Was this replacement known at the time that the other tank repairs were completed? Could this have been identified and roped into the scope of the repairs project we just completed last year or is this a newer identified issue? **Not really, as noted, the larger generators are required due to the addition of the tank circulating systems which are relatively new.**

What is the lifespan on the newly planned generator? **15 – 20 years depending on usage.**

I see the fuel type will be changing – will this require any additional changeover costs? **The existing propane units have issues supporting the additional load and have been a maintenance issue. There are no additional costs for the change in fuel. That is included in the cost of the new generators.**

If the town pays for this replacement, will ECWA be supplying the engineering and oversight? Will the town be billed for any of that? **My apologies, the only other cost that will be included is ECWA overhead which basically covers all of the engineering and administrative costs. Our overhead for 2025 is estimated to be around 10% so attached is a revised invoice to include that. Again, sorry for the confusion.**

I see there is a vendor (Ferguson Electric) already identified for the electrical upgrades. Has this project already been bid out or are these estimates based on similar projects? **The electrical work and the concrete pad construction work will be done under existing ECWA maintenance contracts which were competitively bid. This is generally how we handle this type of work. It usually saves time and is generally more cost effective due to the relatively small scope of the project.**

Thanks,

Ellie Pericak
Bookkeeper & Budget Director

Town of Boston
8500 Boston State Road
Boston, NY 14025
(716) 941-6113 Ext. 124

From: Town of Boston Supervisor <supervisor@townofboston.com>
Sent: Tuesday, August 6, 2024 8:21 AM
To: Town of Boston Bookkeeper <bookkeeper@townofboston.com>
Cc: Ryan McCann <rmccann@attealaw.com>; supervisorkeding@gmail.com
Subject: Fwd: Rice Hill and Wohlheuter Tanks

Please see the email and attachments below.

Regards-
Jason

Get [Outlook for iOS](#)

From: Michael J. Quinn <mquinn@ecwa.org>
Sent: Tuesday, August 6, 2024 8:14:34 AM
To: Town of Boston Supervisor <supervisor@townofboston.com>
Cc: Leonard F. Kowalski <lkowalski@ecwa.org>; Scott A. Aiple <saiple@ecwa.org>
Subject: Rice Hill and Wohlheuter Tanks

Good morning Jason. Hope all is well. Wanted to reach out to you and let you know that the existing emergency generators at the referenced water storage tanks are in need of replacement. The existing units are aging and difficult to repair. More importantly they are undersized to handle all of the equipment at the sites including the tank mixing systems that have been added more recently. These mixing systems help us maintain water quality at the far ends of the system. As both of these tanks are owned by the Town of Boston, we will need an agreement from the Town to fund the replacement. As shown on the attached estimate, the cost is roughly \$98,000 for both

systems. I have also attached a cutsheet for the generators. We are planning the installation in 2025 so hopefully this e-mail is timely as you prepare the 2025 Town budget. Thanks as always for the support and let me know if you have any questions or require additional information.

Michael Quinn, PE, BCEE

Sr. Distribution Engineer

Erie County Water Authority
3030 Union Road
Cheektowaga, NY 14227-1097
T: 716.685.8203
M: 716.392.1758
mquinn@ecwa.org



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**EPA-Certified for Stationary
Emergency Applications**

Ratings Range

60 Hz

Standby:	kW	14.0- 17.0
	kVA	14.0- 21.3
Prime:	kW	13.0- 15.0
	kVA	13.0- 18.8

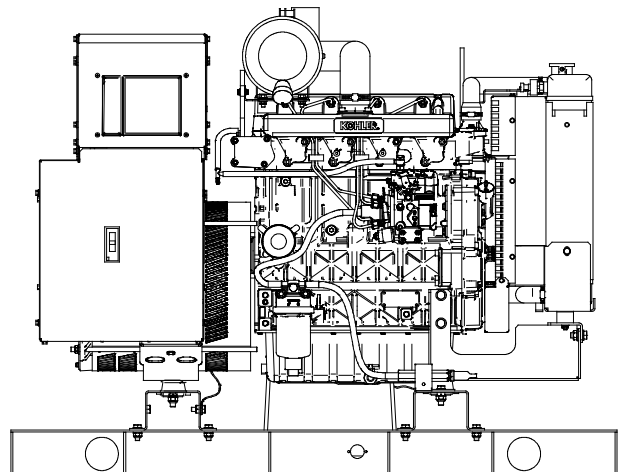


Generator Set Ratings

Alternator	Voltage	Ph	Hz	130°C Rise Standby Rating		105°C Rise Prime Rating	
				kW/kVA	Amps	kW/kVA	Amps
4D3.1	120/208	3	60	16.0/20.0	55.5	14.0/17.5	48.6
	127/220	3	60	16.0/20.0	52.5	14.0/17.5	45.9
	120/240	3	60	16.0/20.0	48.1	14.0/17.5	42.1
	120/240	1	60	14.0/14.0	58.3	13.0/13.0	54.2
	139/240	3	60	16.0/20.0	48.2	14.0/17.5	42.1
	220/380	3	60	15.0/18.8	28.5	13.5/16.9	25.6
	277/480	3	60	16.0/20.0	24.1	14.0/17.5	21.0
	347/600	3	60	16.0/20.0	19.2	14.0/17.5	16.8
4D3.8	120/208	3	60	17.0/21.3	59.1	15.0/18.8	52.0
	127/220	3	60	17.0/21.3	55.9	15.0/18.8	49.2
	120/240	3	60	17.0/21.3	51.2	15.0/18.8	45.1
	120/240	1	60	16.0/16.0	66.7	14.0/14.0	58.3
	139/240	3	60	17.0/21.3	51.2	15.0/18.8	45.1
	220/380	3	60	17.0/21.3	32.4	15.0/18.8	28.5
	277/480	3	60	17.0/21.3	25.6	15.0/18.8	22.6
	347/600	3	60	16.5/20.6	19.8	14.5/18.1	17.4
4D5.0	120/208	3	60	17.0/21.3	59.1	15.0/18.8	52.0
	127/220	3	60	17.0/21.3	55.9	15.0/18.8	49.2
	120/240	3	60	17.0/21.3	51.2	15.0/18.8	45.1
	120/240	1	60	16.0/16.0	66.7	14.0/14.0	58.3
	139/240	3	60	17.0/21.3	51.2	15.0/18.8	45.1
	220/380	3	60	17.0/21.3	32.4	15.0/18.8	28.5
	277/480	3	60	17.0/21.3	25.6	15.0/18.8	22.6
	347/600	3	60	16.5/20.6	19.8	14.5/18.1	17.4
4D5.6	120/208	3	60	17.0/21.3	59.1	15.0/18.8	52.0
	127/220	3	60	17.0/21.3	55.9	15.0/18.8	49.2
	120/240	3	60	17.0/21.3	51.2	15.0/18.8	45.1
	120/240	1	60	16.0/16.0	66.7	14.0/14.0	58.3
	139/240	3	60	17.0/21.3	51.2	15.0/18.8	45.1
	220/380	3	60	17.0/21.3	32.4	15.0/18.8	28.5
	277/480	3	60	17.0/21.3	25.6	15.0/18.8	22.6
	347/600	3	60	16.5/20.6	19.8	14.5/18.1	17.4
4E3.1	120/240	1	60	15.5/15.5	64.6	14.0/14.0	58.3
4E3.8	120/240	1	60	16.5/16.5	68.8	15.0/15.0	62.5
4E5.6	120/240	1	60	17.0/17.0	70.8	15.0/15.0	62.5

Standard Features

- Kohler Co. provides one-source responsibility for the generating system and accessories.
- Approved for use with certified renewable Hydrotreated Vegetable Oil (HVO) / Renewable Diesel (RD) fuels compliant with EN15940 / ASTM D975.
- The generator set and its components are prototype-tested, factory-built, and production-tested.
- The 60 Hz generator set offers a UL 2200 listing.
- The generator set accepts rated load in one step.
- The 60 Hz generator set meets NFPA 110, Level 1, when equipped with the necessary accessories and installed per NFPA standards.
- The generator set engine is certified to meet the Environmental Protection Agency (EPA) emergency stationary emissions requirements.
- A one-year limited warranty covers all generator set systems and components. Two- and five-year extended limited warranties are also available.
- Alternator features:
 - Kohler's wound field excitation system with its unique PowerBoost™ design delivers great voltage response and short-circuit capability.
 - The brushless, rotating-field alternator has broadrange reconnectability.
- Other features:
 - Kohler designed controllers for one-source system integration and remote communication. See Controllers on page 3.
 - The low coolant level shutdown prevents overheating (standard on radiator models only).
 - Integral vibration isolation eliminates the need for under-unit vibration spring isolators.



RATINGS: All three-phase units are rated at 0.8 power factor. All single-phase units are rated at 1.0 power factor. **Standby Ratings:** Standby rating is applicable to varying loads for the duration of a power outage. There is no overload capability for this rating. **Prime Power Ratings:** At varying load, the number of generator set operating hours is unlimited. A 10% overload capacity is available for one hour in twelve. Ratings are in accordance with ISO-8528-1 and ISO-3046-1. For limited running time and continuous ratings, consult the factory. Obtain the technical information bulletin (TIB-101) for ratings guidelines, complete ratings definitions, and site condition derates. The generator set manufacturer reserves the right to change the design or specifications without notice and without any obligation or liability whatsoever.

Alternator Specifications

Specifications	Alternator
Manufacturer	Kohler
Type	4-Pole, Rotating-Field
Exciter type	Brushless, Wound Field
Leads: quantity, type	12, Reconnectable
	4, 110- 120/220- 240 V
Voltage regulator	Solid State, Volts/Hz
Insulation:	NEMA MG1
Material	Class H
Temperature rise	130°C, Standby
Bearing: quantity, type	1, Sealed
Coupling	Flexible Disc
Amortisseur windings	Full
Voltage regulation, no-load to full-load	Controller Dependent
One-step load acceptance	100% of Rating
Unbalanced load capability	100% of Rated Standby Current

- NEMA MG1, IEEE, and ANSI standards compliance for temperature rise and motor starting.
- Capable of sustained line-to-neutral short-circuit current of up to 300% of the rated current for up to 2 seconds. (IEC 60092-301 short-circuit performance.)
- Sustained short-circuit current enabling downstream circuit breakers to trip without collapsing the alternator field.
- Self-ventilated and dripproof construction.
- Windings are vacuum-impregnated with epoxy varnish for dependability and long life.
- Superior voltage waveform from a two-thirds pitch stator and skewed rotor.

Specifications	Alternator
Peak motor starting kVA:	(35% dip for voltages below)
480 V 4D3.1 (12 lead)	40
480 V 4D3.8 (12 lead)	48
480 V 4D5.0 (12 lead)	58
480 V 4D5.6 (12 lead)	75
240 V 4E3.1 (4 lead)	24
240 V 4E3.8 (4 lead)	31
240 V 4E5.6 (4 lead)	44

Application Data

Engine

Engine Specifications	
Manufacturer	Kohler Diesel
Engine model	KDI1903M
Engine type	4-Cycle, Naturally Aspirated
Cylinder arrangement	3 Inline
Displacement, L (cu. in.)	1.9 (114)
Bore and stroke, mm (in.)	88 x 102 (3.46 x 4.02)
Compression ratio	18:1
Piston speed, m/min. (ft./min.)	367 (1206)
Main bearings: quantity, type	4, Sleeve
Rated rpm	1800
Max. power at rated rpm, kWm (BHP)	21 (28)
Cylinder head material	Cast Iron
Crankshaft material	Cast Iron
Valve material:	
Intake	Stainless Steel
Exhaust	Stainless Steel
Governor: type, make/model	Mechanical (or Electronic *)
	Drop, 5% (or Isochr. *)
Frequency regulation, no-load to full-load	±0.5%
Frequency regulation, steady state	Fixed
Frequency	Dry
Air cleaner type, all models	
* Requires available electronic governor option	

Exhaust

Exhaust System	
Exhaust manifold type	Dry
Exhaust flow at rated kW, m ³ /min. (cfm)	4.7 (167)
Exhaust temperature at rated kW, dry exhaust, °C (°F)	585 (1085)
Maximum allowable back pressure, kPa (in. Hg)	6.0 (1.8)
Exhaust outlet size at engine hookup, mm (in.)	41 (1.6)

Engine Electrical

Engine Electrical System	
Battery charging alternator:	
Ground (negative/positive)	Negative
Volts (DC)	12
Ampere rating	50
Starter motor rated voltage (DC)	12
Battery, recommended cold cranking amps (CCA):	
Quantity, CCA rating	One, 650
Battery voltage (DC)	12

Fuel

Fuel System	
Fuel supply line, min. ID, mm (in.)	8.0 (0.31)
Fuel return line, min. ID, mm (in.)	6.0 (0.25)
Max. lift, electric fuel pump, m (ft.)	3.0 (10.0)
Max. fuel flow, Lph (gph)	46.0 (12.2)
Max. return line restriction, kPa (in. Hg)	20 (5.9)
Fuel filter	
Prefilter	74 Microns
Primary/Water Separator	5 Microns @ 98% Efficiency
Recommended fuel	#2 Diesel / HVO / RD

Lubrication

Lubricating System	
Type	Full Pressure
Oil pan capacity, L (qt.) §	7.9 (8.3)
Oil pan capacity with filter, L (qt.) §	8.2 (8.7)
Oil filter: quantity, type §	1, Cartridge
Oil cooler	—
§ Kohler recommends the use of Kohler Genuine oil and filters.	

Application Data

Cooling

Radiator System

Ambient temperature, °C (°F) *	50 (122)
Engine jacket water capacity, L (gal.)	3.5 (0.93)
Radiator system capacity, including engine, L (gal.)	10.5 (2.8)
Engine jacket water flow, Lpm (gpm)	56.8 (15)
Heat rejected to cooling water at rated kW, dry exhaust, kW (Btu/min.)	19.2 (1092)
Water pump type	Centrifugal
Fan diameter, including blades, mm (in.)	406 (16.0)
Fan, kWm (HP)	0.6 (0.8)
Max. restriction of cooling air, intake and discharge side of radiator, kPa (in. H ₂ O)	0.125 (0.5)

* Enclosure reduces ambient temperature capability by 5°C (9°F).

Operation Requirements

Air Requirements

Radiator-cooled cooling air, m ³ /min. (scfm) †	36.8 (1300)
Combustion air, m ³ /min. (cfm)	1.7 (60)
Heat rejected to ambient air:	
Engine, kW (Btu/min.)	16.0 (910)
Alternator, kW (Btu/min.)	4.7 (267)

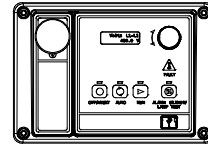
† Air density = 1.20 kg/m³ (0.075 lbm/ft³)

Fuel Consumption**

Diesel, Lph (gph) at % load	Standby Rating	
100%	5.8	(1.5)
75%	4.4	(1.2)
50%	3.1	(0.8)
25%	1.9	(0.5)
Diesel, Lph (gph) at % load	Prime Rating	
100%	5.2	(1.4)
75%	4.0	(1.1)
50%	2.8	(0.7)
25%	1.7	(0.4)

** Volumetric Fuel consumption is up to 4% higher when using HVO/RD than #2 ULSD.

Controller



APM402 Controller

Provides advanced control, system monitoring, and system diagnostics for optimum performance and compatibility.

- Digital display and menu control provide easy local data access
- Measurements are selectable in metric or English units
- Remote communication thru a PC via network or serial configuration
- Controller supports Modbus® protocol
- Integrated hybrid voltage regulator with ±0.5% regulation
- Built-in alternator thermal overload protection
- NFPA 110 Level 1 capability

Refer to G6-161 for additional controller features and accessories.

Modbus® is a registered trademark of Schneider Electric.

Additional Standard Features

- Air Cleaner, Heavy Duty
- Alternator Protection
- Battery Rack and Cables
- Closed Crankcase Ventilation
- Oil Drain and Coolant Drain with Hose Barb
- Oil Drain Extension (with enclosure models only)
- Operation and Installation Literature
- Stainless Steel Fasteners on Enclosure (with enclosure models only)
- Rodent Guards

Available Options

Approvals and Listings

- ☐ California OSHPD Pre-Approval
- ☐ CSA Certified
- ☐ IBC Seismic Certification
- ☒ UL 2200 Listing

Enclosed Unit

- ☒ Sound Enclosure (with enclosed critical silencer)
- ☐ Stainless Steel Latches and Hinges
- ☐ Weather Enclosure (with enclosed critical silencer)

Open Unit

- ☐ Exhaust Silencer, Critical (kit: PA-352663)
- ☐ Flexible Exhaust Connector, Stainless Steel

Fuel System

- ☒ Flexible Fuel Lines
- ☐ Fuel Pressure Gauge
- ☒ Subbase Fuel Tanks

Controller

- ☐ Manual Speed Adjust (requires Electronic Governor)
- ☐ Remote Annunciator Panel
- ☐ Remote Emergency Stop
- ☒ Run Relay
- ☐ Two Input/Five Output Module

Cooling System

- ☒ Block Heater (600 W, 110-120 V)
Required for ambient temperatures below 20°C (68°F).
- ☐ Radiator Duct Flange

Electrical System

- ☐ Alternator Strip Heater
- ☒ Battery
- ☒ Battery Charger, Equalize/Float Type
- ☐ Battery Heater
- ☒ Electronic Governor
- ☒ Line Circuit Breaker (NEMA type 1 enclosure)
- ☐ Line Circuit Breaker with Shunt Trip (NEMA type 1 enclosure)

Miscellaneous

- ☒ Air Cleaner Restriction Indicator
- ☒ Engine Fluids Added
- ☐ Rated Power Factor Testing

Literature

- ☒ General Maintenance
- ☐ NFPA 110
- ☐ Overhaul
- ☐ Production

Warranty

- ☒ 2-Year Basic Limited Warranty
- ☐ 5-Year Basic Limited Warranty
- ☐ 5-Year Comprehensive Limited Warranty

Other Options

- ☐ _____
- ☐ _____
- ☐ _____
- ☐ _____
- ☐ _____

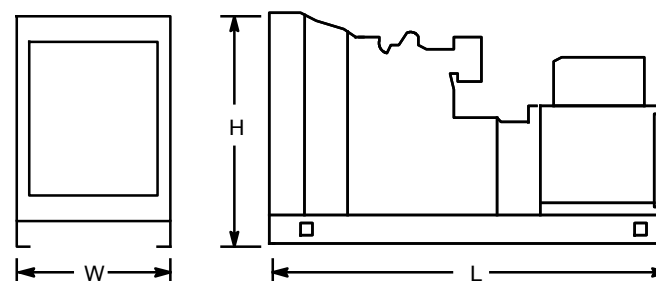
Dimensions and Weights

Overall Size, L x W x H, mm (in.):

Open Unit Skid: 1400 x 810 x 1085.5 (55.1 x 31.9 x 42.7)

Enclosure Skid: 1969 x 882 x 1327 (77.5 x 34.7 x 52.3)

Weight (radiator model), wet, kg (lb.): 455 (1003)



NOTE: This drawing is provided for reference only and should not be used for planning installation. Contact your local distributor for more detailed information.

DISTRIBUTED BY:

**Weather/Sound Enclosures and
Subbase Fuel Tank**

**Applicable to the following models:
15-60REOZK**

Weather Enclosure Standard Features

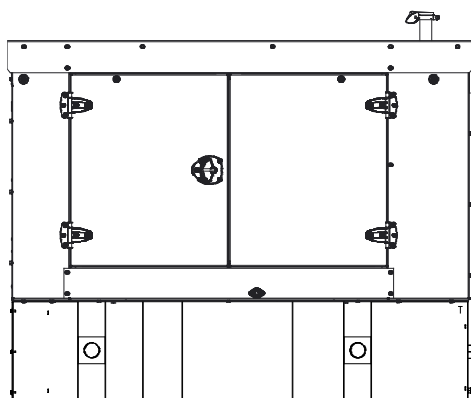
- Internal-mounted silencer and flexible exhaust connector.
- Lift base or tank-mounted, steel construction with hinged doors on the service side and easily removable panels on the non-service side.
- Fade-, scratch-, and corrosion-resistant Kohler® Power Armor™ automotive-grade textured finish.
- Enclosure has four large access doors/panels which allow for easy maintenance.
- Lockable, flush-mounted door latches.
- Horizontal air inlet and vertical outlet discharge to redirect air and reduce noise.

Sound Enclosure Standard Features

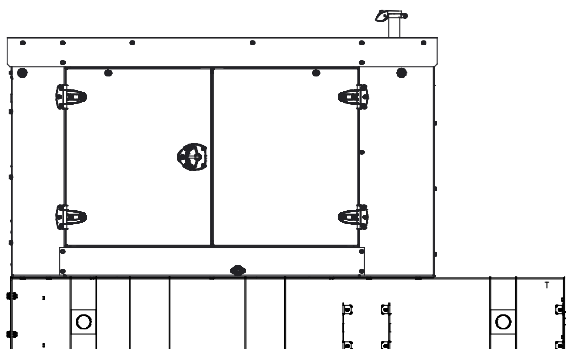
- Includes all of the weather enclosure features with the addition of acoustic insulation material.
- Lift base or tank-mounted, steel or aluminum construction. Aluminum enclosures are recommended for high humidity and/or high salt/ coastal regions.
- Acoustic insulation that meets UL 94 HF1 flammability classification and repels moisture absorption.
- Sound attenuated enclosure that uses up to 51 mm (2 in.) of acoustic insulation.
- Aluminum sound enclosure is certified to 186 mph (299 kph) wind load rating.

Subbase Fuel Tank Features

- The fuel tank has a Power Armor Plus™ textured epoxy-based rubberized coating.
- The above-ground rectangular secondary containment tank mounts directly to the generator set, below the generator set skid (subbase).
- Both the inner and outer tanks have emergency relief vents.
- Flexible fuel lines are provided with subbase fuel tank selection.
- The secondary containment generator set base tank meets UL 142 tank requirements. The inner (primary) tank is sealed inside the outer (secondary) tank. The outer tank contains the fuel if the inner tank leaks or ruptures.
- State tanks with varying capacities are an available option. Florida Dept. of Environmental Protection (FDEP) File No. EQ-634 approved.



Enclosure with Standard Subbase Fuel Tank



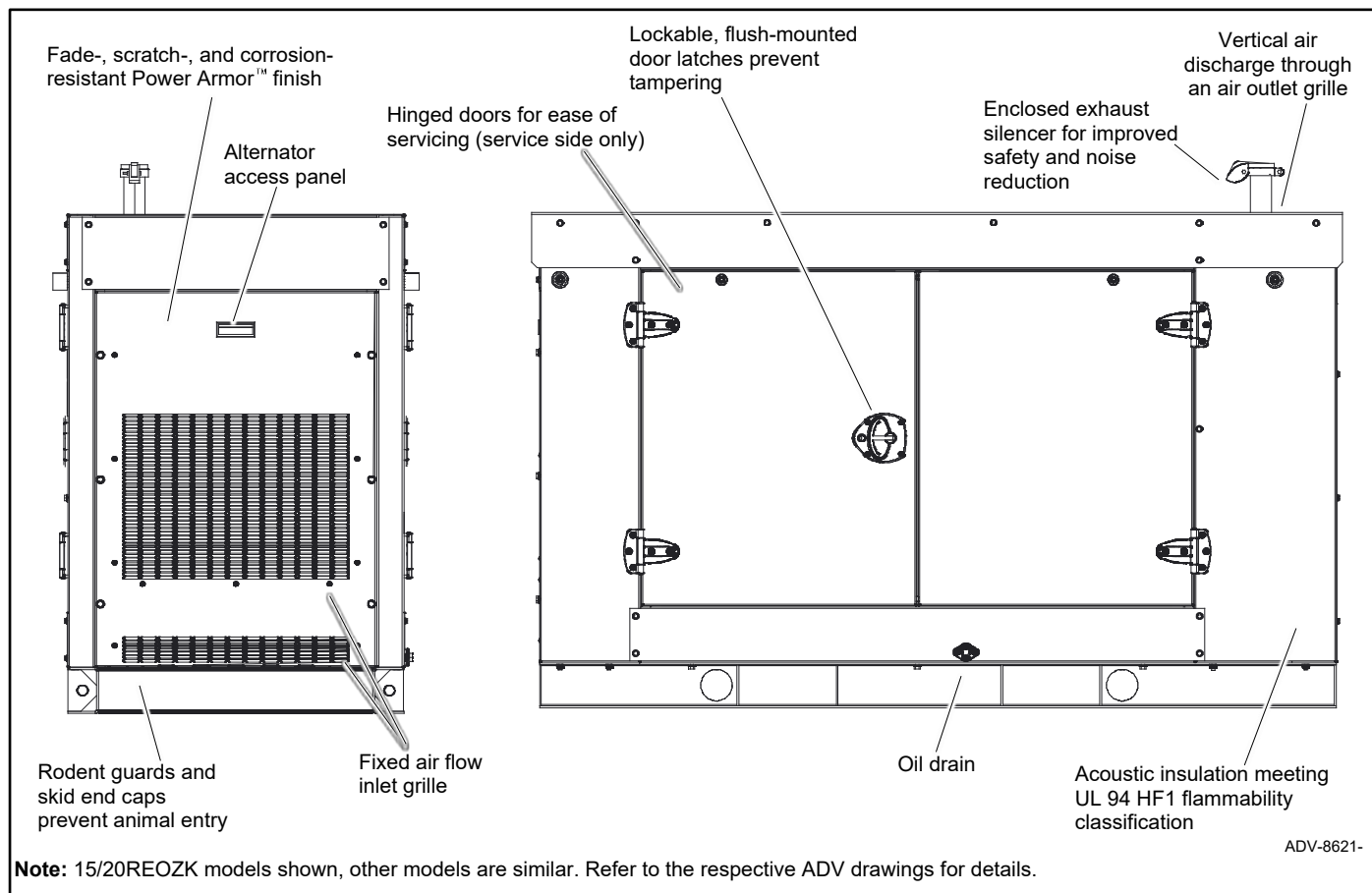
Enclosure with State Code Subbase Fuel Tank

Available Approvals and Listings

- ☒ UL2200 Listing
- ☐ CSA Certified
- ☐ IBC Seismic Certification
- ☐ cUL Listing (fuel tanks only)

Note: Some models may have limited third-party approvals; see your local distributor for details.

Weather and Sound Enclosures



Enclosure Features

- Available in steel (18 gauge for 15-30REOZK models and 14 gauge for 40-60REOZK models) formed panel, solid construction. Preassembled package offering corrosion resistant, dent resilient structure mounting directly to lift base or fuel tank.
- Power Armor™ automotive-grade finish resulting in advanced corrosion and abrasion protection as well as enhanced edge coverage and color retention.
- Internal exhaust silencer offering maximum component life and operator safety.
- Interchangeable modular panel construction. Allows complete serviceability or replacement without compromising enclosure design.
- Cooling/combustion air intake with a horizontal air inlet. Sized for maximum cooling airflow.
- Service access. Multi-personnel doors/panels for easy access to generator set control and servicing of the fuel fill, fuel gauge, oil fill, and battery.
- Cooling air discharge. Weather protective design featuring a vertical air discharge outlet grille. Redirects cooling air up and above enclosure to reduce ambient noise.

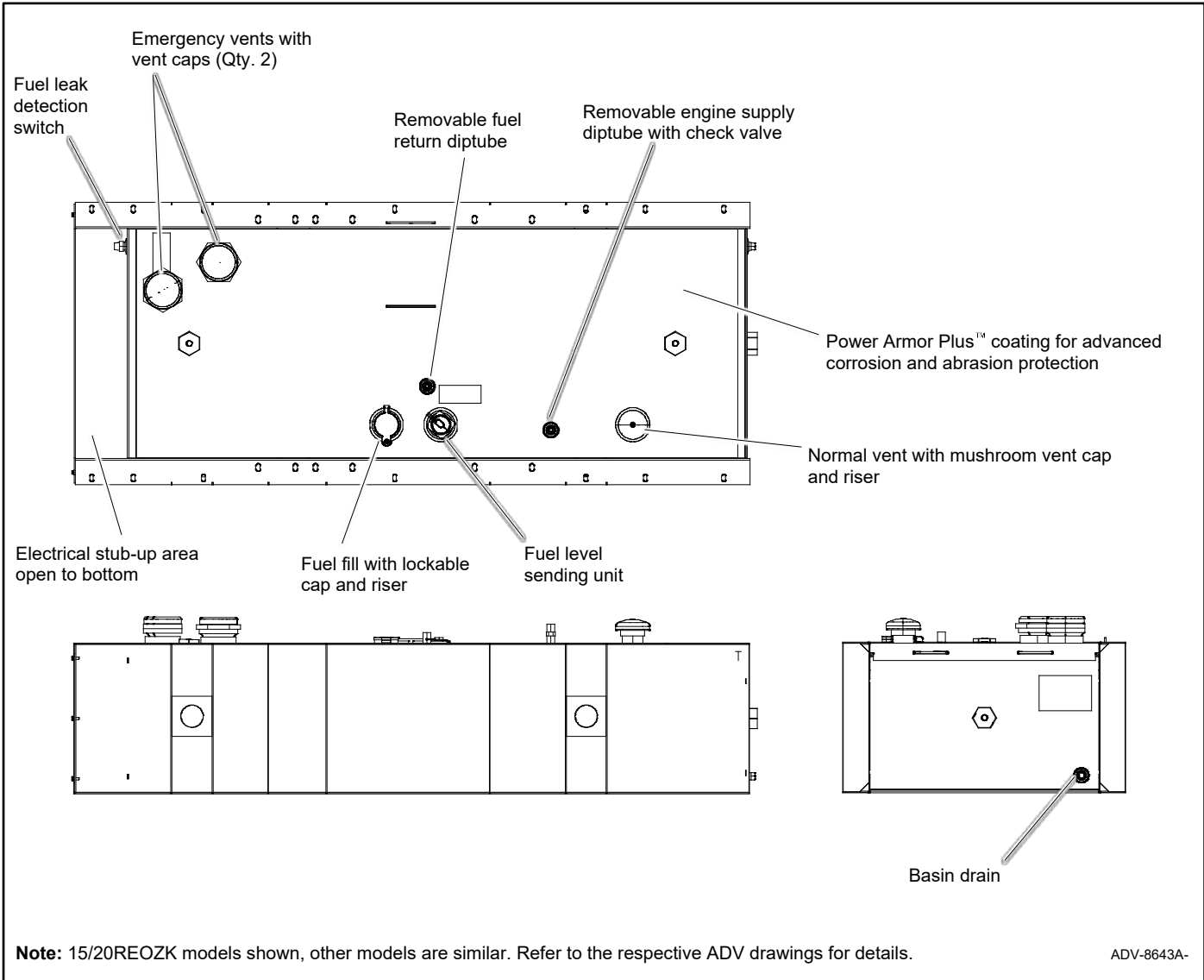
NOTE:

Installing an additional length of exhaust tail pipe may increase backpressure levels. Please refer to the generator set spec sheet for the maximum backpressure value.

Additional Sound Enclosure Features

- 15-30REOZK models:
Available in steel (18 gauge) or aluminum 2 mm (0.08 in.) formed panel, solid construction.
- 40-60REOZK models:
Available in steel (14 gauge) or aluminum 2 mm (0.08 in.) formed panel, solid construction.
- Attenuated design. Acoustic insulation UL 94 HF1 listed for flame resistance offering up to 51 mm (2 in.) mechanically restrained acoustic insulation.
- Cooling air discharge. The sound enclosures include acoustic insulation with urethane film.

Subbase Fuel Tank

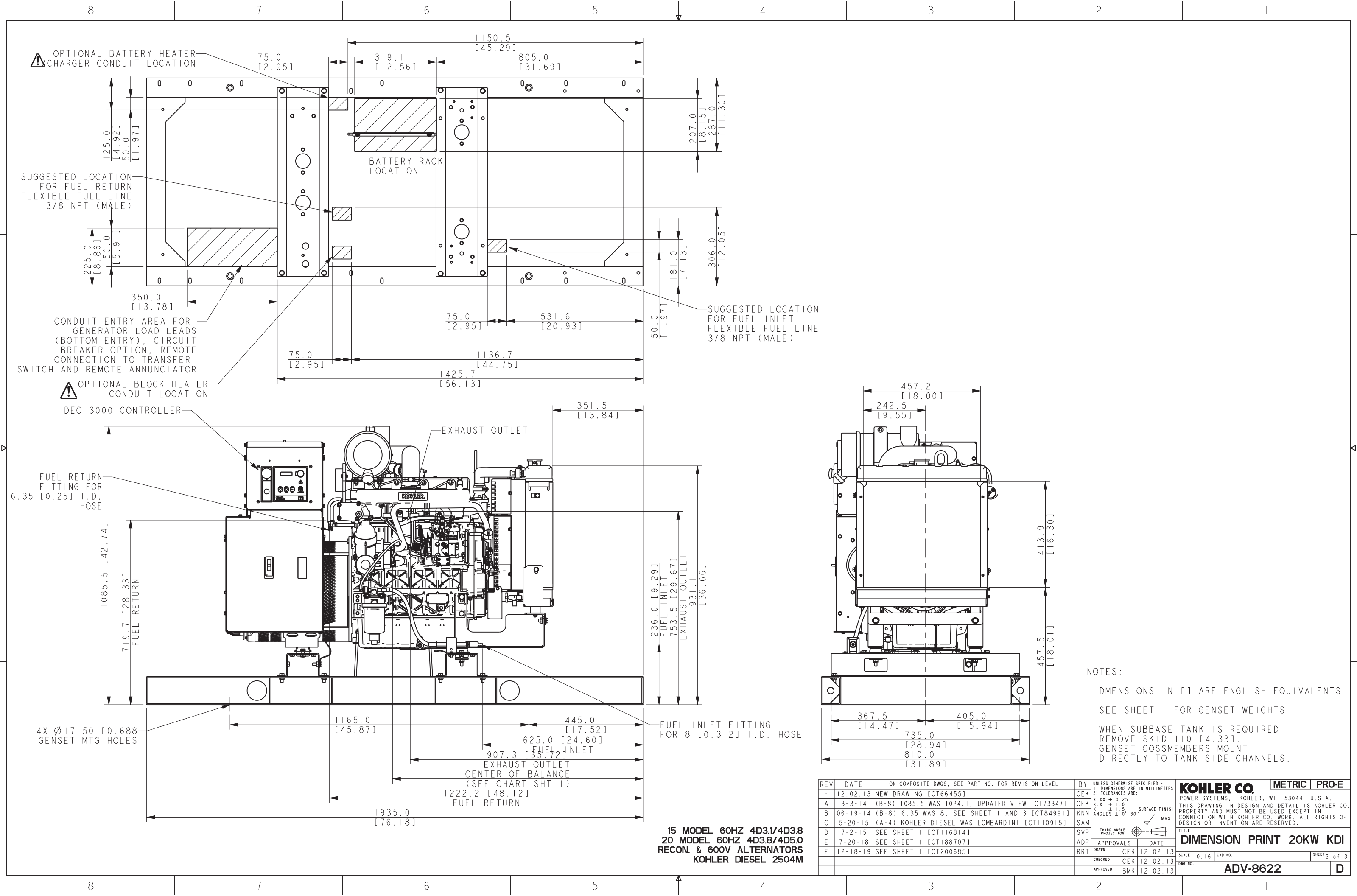


Standard Subbase Fuel Tank Features

- Extended operation. Usable tank capacity offers full load standby operation of up to 72 hours.
- Power Armor Plus™ textured epoxy-based rubberized coating that creates an ultra-thick barrier between the tank and harsh environmental conditions like humidity, saltwater, and extreme temperatures, and provides advanced corrosion and abrasion protection.
- UL listed. Secondary containment generator set base tank meeting UL 142 requirements.
- NFPA compliant. Designed to comply with the installation standards of NFPA 30 and NFPA 37.
- Integral external lift lugs. Enables crane with spreader-bar lifting of the complete package (empty tank, mounted generator set, and enclosure) to ensure safety.
- Emergency pressure relief vents. Vents ensure adequate venting of the inner and outer tank under extreme pressure and/or emergency conditions.
- Normal vent with cap and riser.
- Leak detection switch. Annunciates a contained primary tank fuel leak condition at the generator set control.
- Electrical stub-up.

Sound Enclosure and Subbase Fuel Tank Specifications

Fuel Tank Capacity, L (gal.)	Est. Fuel Supply Hours at 60 Hz with Full Load, Nominal/Actual	Enclosure and Subbase Fuel Tank					Fuel Tank Height, mm (in.)	Sound Pressure Level at 60 Hz with Full Load, dB(A) §
		Max. Dimensions, mm (in.)			Max. Weight, kg (lb.) *			
		Length	Width ‡	Height	With Steel Enclosure	With Aluminum Enclosure		
15REOZK								
No Tank	0	1969 (77.5)	882 (34.7)	1327 (52.3)	594 (1310)	530 (1168)	0 (0)	64
301 (80)	48/53			1649 (64.9)	802 (1769)	738 (1627)	432 (17)	
465 (123)	72/82			1852 (72.9)	860 (1896)	796 (1754)	635 (25)	
15REOZK with IBC Seismic Certification and State Code Fuel Tank †								
330 (87)	48/58	2575 (101.4)	882 (34.7)	1573 (61.9)	941 (2075)	877 (1933)	356 (14)	64
476 (126)	72/84			1700 (66.9)	1005 (2216)	941 (2074)	483 (19)	
638 (168)	96/112			1827 (71.9)	1073 (2365)	1009 (2223)	610 (24)	
20REOZK								
No Tank	0	1969 (77.5)	882 (34.7)	1327 (52.3)	630 (1390)	566 (1248)	0 (0)	65
301 (80)	24/38			1649 (64.9)	838 (1849)	774 (1707)	432 (17)	
465 (123)	48/58			1852 (72.9)	896 (1976)	832 (1834)	635 (25)	
622 (164)	72/78			2030 (79.9)	945 (2085)	881 (1943)	813 (32)	
20REOZK with IBC Seismic Certification and State Code Fuel Tank †								
330 (87)	24/41	2575 (101.4)	882 (34.7)	1573 (61.9)	977 (2155)	913 (2013)	356 (14)	65
476 (126)	48/60			1700 (66.9)	1041 (2296)	977 (2154)	483 (19)	
638 (168)	72/80			1827 (71.9)	1109 (2445)	1045 (2303)	610 (24)	
838 (221)	96/105			1979 (77.9)	1190 (2625)	1126 (2483)	762 (30)	
30REOZK								
No Tank	0	1969 (77.5)	882 (34.7)	1327 (52.3)	689 (1520)	624 (1378)	0 (0)	65
301 (80)	24/30			1759 (69.3)	897 (1979)	832 (1837)	432 (17)	
622 (164)	48/63			2140 (84.3)	1004 (2215)	939 (2073)	813 (32)	
791 (209)	72/80			2241 (88.3)	1051 (2318)	986 (2176)	914 (36)	
30REOZK with IBC Seismic Certification and State Code Fuel Tank †								
330 (87)	24/33	2575 (101.4)	882 (34.7)	1573 (61.9)	1036 (2285)	971 (2143)	356 (14)	65
638 (168)	48/64			1827 (71.9)	1168 (2575)	1103 (2433)	610 (24)	
838 (221)	72/85			1979 (77.9)	1249 (2755)	1184 (2613)	762 (30)	
1056 (279)	96/107			2241 (88.3)	1332 (2939)	1267 (2797)	914 (36)	
40REOZK								
No Tank	0	2320 (91.3)	1070 (42.1)	1475 (58.1)	1059 (2335)	957 (2110)	0 (0)	64
505 (133)	24/36			1957 (77.0)	1339 (2953)	1237 (2728)	483 (19)	
868 (229)	48/62			2262 (89.1)	1438 (3171)	1336 (2946)	787 (31)	
1043 (275)	72/74			2364 (93.1)	1475 (3253)	1373 (3028)	889 (35)	



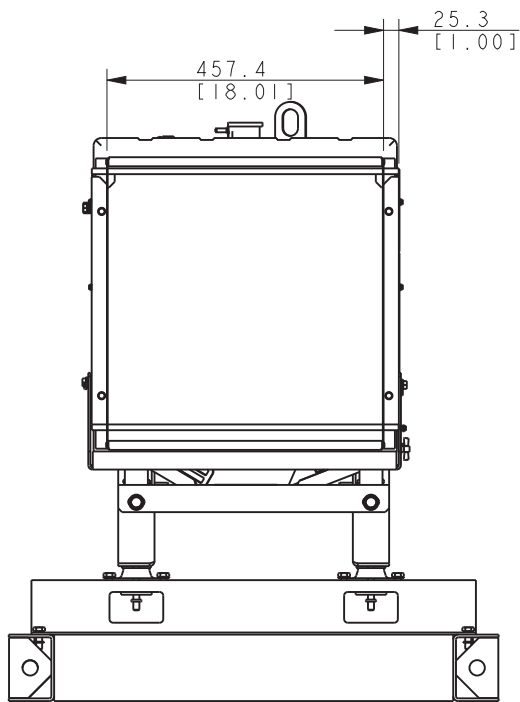
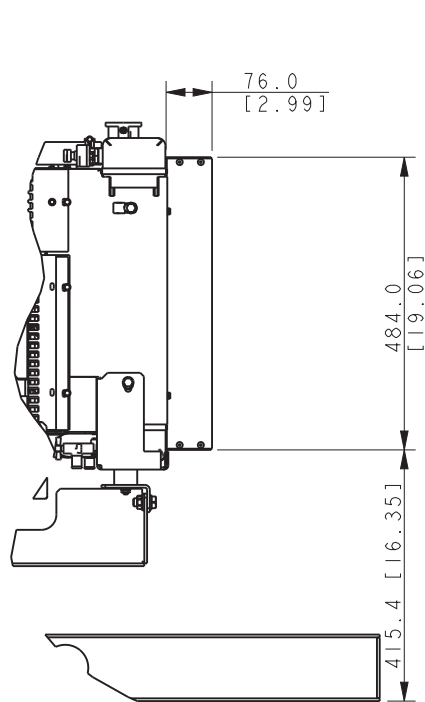
NOTES:

DMNENSIONS IN [] ARE ENGLISH EQUIVALENTS

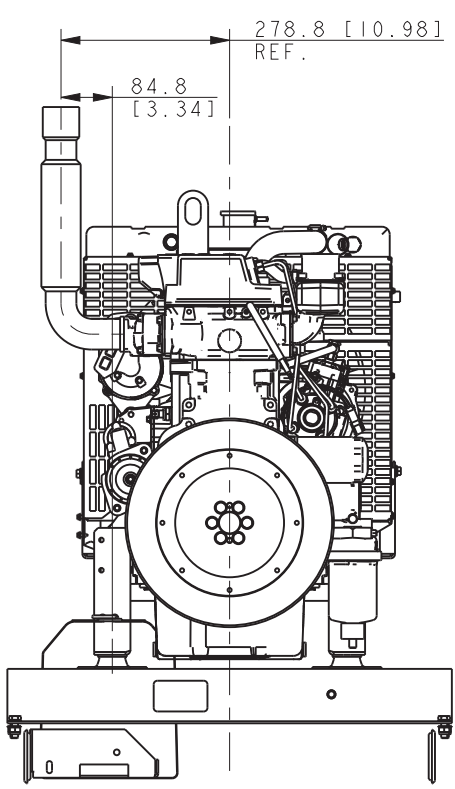
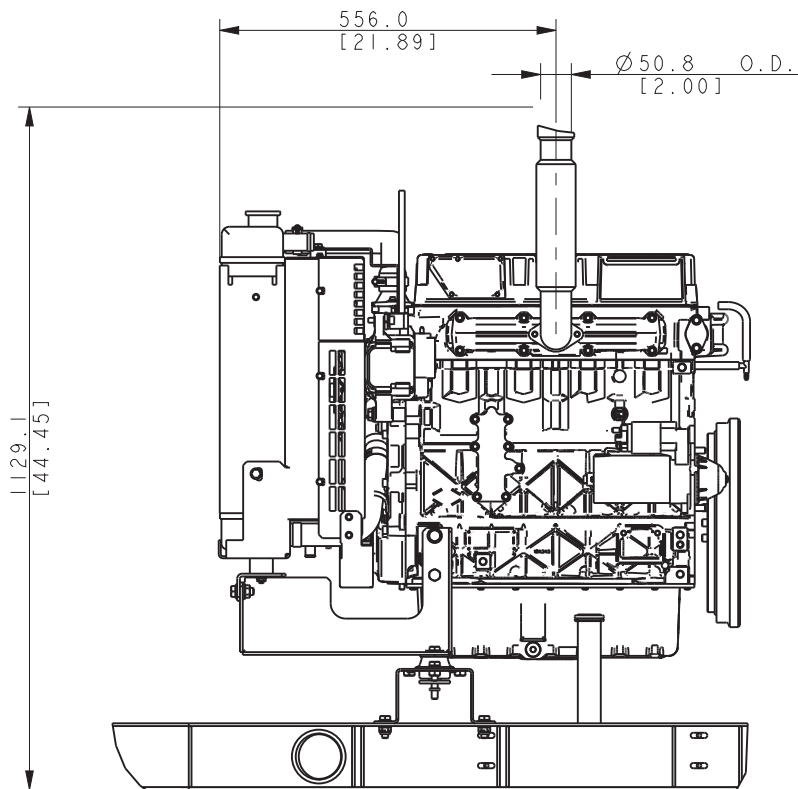
SEE SHEET 1 FOR GENSET WEIGHTS

WHEN SUBBASE TANK IS REQUIRED
REMOVE SKID 110 [4.33].
GENSET COSSMEMBERS MOUNT
DIRECTLY TO TANK SIDE CHANNELS.

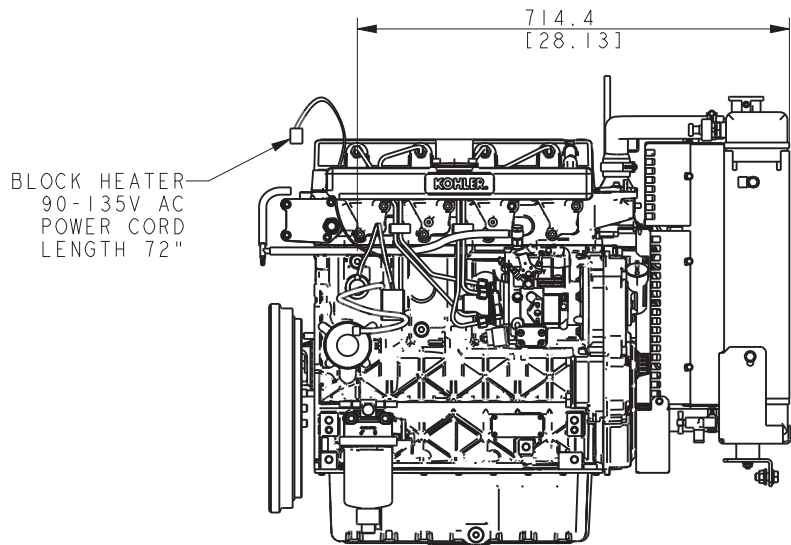
REV	DATE	ON COMPOSITE DWGS. SEE PART NO. FOR REVISION LEVEL	BY	UNLESS OTHERWISE SPECIFIED - 1) DIMENSIONS ARE IN MILLIMETERS 2) TOLERANCES ARE:	KOHLER CO.	METRIC	PRO-E
-	12.02.13	NEW DRAWING [CT66455]	CEK	X.XX ± 0.25 X.X ± 1.0 X ANGLES ± 1.5°	POWER SYSTEMS, KOHLER, WI 53044 U.S.A.		
A	3-3-14	(B-8) 1085.5 WAS 1024.1, UPDATED VIEW [CT73347]	CEK		THIS DRAWING IN DESIGN AND DETAIL IS KOHLER CO. PROPERTY AND MUST NOT BE USED EXCEPT IN CONNECTION WITH KOHLER CO. WORK. ALL RIGHTS OF DESIGN OR INVENTION ARE RESERVED.		
B	06-19-14	(B-8) 6.35 WAS 8, SEE SHEET 1 AND 3 [CT84991]	KNN				
C	5-20-15	(A-4) KOHLER DIESEL WAS LOMBARDINI [CT110915]	SAM				
D	7-2-15	SEE SHEET 1 [CT116814]	SVP		TITLE		
E	7-20-18	SEE SHEET 1 [CT188707]	ADP		DIMENSION PRINT 20KW KDI		
F	12-18-19	SEE SHEET 1 [CT200685]	RRT		SCALE 0.16 CAD NO.	SHEET 2 of 3	
				DRAWN CEK 12.02.13	DWG NO.	ADV-8622	D
				CHECKED CEK 12.02.13			
				APPROVED BMK 12.02.13			



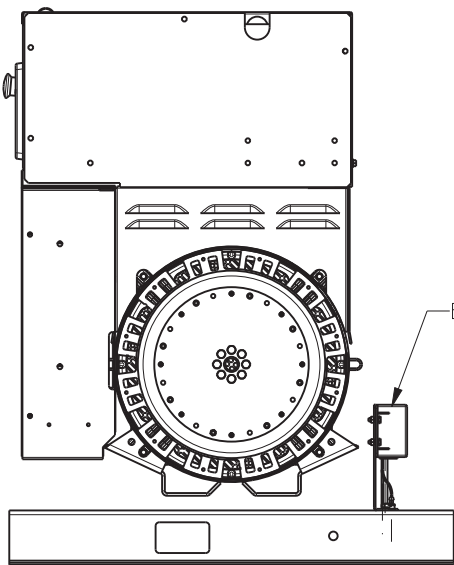
RADIATOR DUCT FLANGE



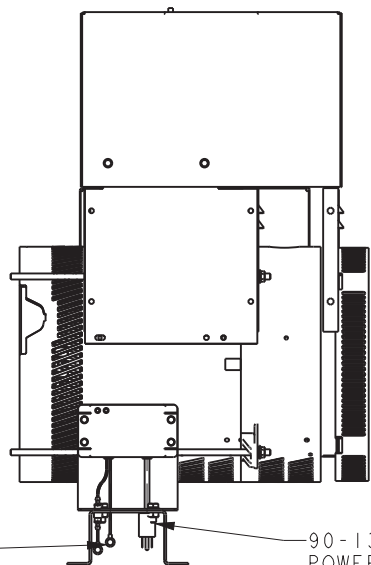
FLEXIBLE EXHAUST



BLOCK HEATER



BATTERY CHARGER



CONNECT TO
BATTERY

90-135V AC
POWER CORD
LENGTH 1829 [72.0]

REV	DATE	ON COMPOSITE DWGS. SEE PART NO. FOR REVISION LEVEL	BY	UNLESS OTHERWISE SPECIFIED: 1) DIMENSIONS ARE IN MILLIMETERS 2) TOLERANCES ARE:
-	12.02.13	NEW DRAWING [CT66455]	CEK	X.XX ± 0.25 X.X ± 1.0 X ± 1.5
A	3-3-14	SEE SHEETS 1 & 2 [CT73347]	CEK	ANGLES ± 0° 30' MAX.
B	06-19-14	(A-4) BATTERY CHARGER, (C-3) FLEXIBLE EXHAUST VIEW UPDATE, SEE SHEET 2 AND 3 [CT84991]	KNN	THIRD ANGLE PROJECTION
C	5-20-15	(A-4) KOHLER DIESEL WAS LOMBARDINI [CT110915]	SAM	APPROVALS
D	7-2-15	SEE SHEET 1 [CT116814]	ADP	DRAWN
E	7-20-18	SEE SHEET 1 [CT188707]	RRT	CHECKED
F	12-18-19	SEE SHEET 1 [CT200685]		APPROVED

KOHLER CO.		METRIC	PRO-E
POWER SYSTEMS, KOHLER, WI 53044 U.S.A. THIS DRAWING IN DESIGN AND DETAIL IS KOHLER CO. PROPERTY AND MUST NOT BE USED EXCEPT IN CONNECTION WITH KOHLER CO. WORK. ALL RIGHTS OF DESIGN OR INVENTION ARE RESERVED.			
TITLE DIMENSION PRINT 20KW KDI			
SCALE	0.16	CAD NO.	SHEET 3 of 3
DWG NO.	ADV-8622		D

15 MODEL 60HZ 4D3.1/4D3.8
20 MODEL 60HZ 4D3.8/4D5.0
RECON. & 600V ALTERNATORS
KOHLER DIESEL 2504M

TOWN OF BOSTON – RESOLUTION NO. 2024-53

AWARD BID FOR WATERMAIN REPLACEMENT PHASE 1

WHEREAS, the Town of Boston has three Town-operated water districts that supply water from the Erie County Water Authority (ECWA) to a large portion of the town's residents; and

WHEREAS, the infrastructure is aging, with the oldest lines dating back to the 1960's leading to over 100 documented water leaks throughout the system since 2019 with a list of suggested repairs and replacements provided by ECWA dating back to 2008; and

WHEREAS, Town Engineer CPL prepared a Map, Plan and Report dated August 2020 and updated in October 2021, and May 2023 that designs a multi-phase Capital Improvement Plan to improve the town's drinking water infrastructure, with Phase 1 consisting of replacement of 10,770 linear feet of 6-inch, 8-inch, and 12-inch watermains along Heinrich Road, Zimmerman Road, South Abbott Road, Herman Hill Road, and Valley Circle Lane; and

WHEREAS, the Town held public hearings in 2021 and 2023 and subsequently approved Bond Resolutions authorizing up to \$15,656,000 in serial bonds to finance the water infrastructure improvements in District Nos. 1 and 2 with Phase 1 estimated at \$3,851,000 in construction costs; and

WHEREAS, the town held a bid opening on August 14, 2024 where a total of eight bids were received for Phase 1 of the watermain replacements; and

WHEREAS, the low bid for the project was from **716 Site Contracting** in the amount of **\$2,415,741**; and

WHEREAS, CPL notes that the low bid meets the project's requirements and that the bidder has satisfied all conditions related to timeline, financial stability, technical capability, and past performance, and therefore recommends the award of a contract to **716 Site Contracting** for Phase 1 of the Watermain Replacements;

NOW THEREFORE BE IT

RESOLVED, that on behalf of the Town of Boston, the Town Supervisor hereby is authorized to contract with **716 Site Contracting** for replacement of the 10,770 linear feet of watermain as specified in Phase 1 of the Map, Plan and Report, for an amount not to exceed that firm's bid amount of **\$2,415,741**.

CONTINUED ON NEXT PAGE

On August 21, 2024, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Councilmember Cartechine	[]	[]	[]	[]
Councilmember Lucachik	[]	[]	[]	[]
Councilmember Martin	[]	[]	[]	[]
Councilmember Selby	[]	[]	[]	[]
Supervisor Keding	[]	[]	[]	[]

Sandra L. Quinlan, Town Clerk

TOWN OF BOSTON
Watermain replacement recommended by ECWA 2020-21
5/30/2023 Update



2022 CDBG

Location	Description	Size	Unit Price	Unit	# units	Total
Boston State Road, Meadow Drive to Ripple Drive	Replace 1145 LF of 12" WM	12	\$375.00	FT	1145	\$ 429,375.00
Construction Subtotal						\$ 429,375.00
Contingency (15%)						\$ 64,406.25
Engineering and Inspection (13%)						\$ 55,818.75
Legal and Administrative (2%)						\$ 8,587.50
2022 CDBG Total (Rounded)						\$ 559,000.00

Phase 1

Location	Description	Size	Unit Price	Unit	# units	Total
Heinrich Road, Route 219 to Zimmerman Road	Replace 2010LF of 12" WM	12	\$375.00	FT	2010	\$ 753,750.00
Zimmerman Road, Heinrich to Back Creek	Replace 1250 LF of 12" WM	12	\$375.00	FT	1250	\$ 468,750.00
South Abbott Road, Herman Hill to Town line	Replace 2725 LF of 8" WM	8	\$350.00	FT	2725	\$ 953,750.00
Herman Hill Road, From Boston State Road to South Abbott Road	Replace 2230 LF of 8" WM	8	\$350.00	FT	2230	\$ 780,500.00
Valley Circle Lane	Replace 2555 LF of 6" WM	8	\$350.00		2555	\$ 894,250.00
Construction Subtotal						\$ 3,851,000.00
Contingency (15%)						\$ 577,650.00
Engineering and Inspection (13%)						\$ 500,630.00
Legal and Administrative (2%)						\$ 77,020.00
Phase 1 Total (Rounded)						\$ 5,007,000.00

Phase 2

Location	Description	Size	Unit Price	Unit	# units	Total
Boston State Road (Boston Cross to Boston Colden Rd)	Replace 2730 LF of 12" WM	12	\$375.00	FT	2730	\$ 1,023,750.00
Back Creek Road (Zimmerman to Cloverfield)	Replace 4500 LF of 8" WM	8	\$350.00	FT	4500	\$ 1,575,000.00
Boston State Road (Ludon Drive to Patchin Road)	Replace 2850 LF of 12" WM	12	\$375.00	FT	2850	\$ 1,068,750.00
Boston Colden Road and Lango Road	Replace 3335 LF of 8" and 6" WM	8	\$350.00	FT	3335	\$ 1,167,250.00
Old Orchard Drive (Back creek road to Johns Terrace)	Replace 2815 LF of 6" WM	8	\$350.00	FT	2815	\$ 985,250.00
Eighteen Mile Creek Crossing From Boston State Road and Aspen Drive to Back Creek Road and Rice Road	Abandon 8" Watermain under Creek	8	\$60,000.00	EA	1	\$ 60,000.00
Boston State Road	Pump Station Improvements		\$433,500.00	LS	1	\$ 433,500.00
Construction Subtotal						\$ 6,313,500.00
Contingency (15%)						\$ 947,025.00
Engineering and Inspection (13%)						\$ 820,755.00
Legal and Administrative (2%)						\$ 126,270.00
Phase 2 Total (Rounded)						\$ 8,208,000.00

Phase 3

Location	Description	Size	Unit Price	Unit	# units	Total
Back Creek Road Hillcroft Road to Rice Road	Replace 4135 LF of 8" WM	8	\$350.00	FT	4135	\$ 1,447,250.00
Construction Subtotal						\$ 1,447,250.00
Contingency (15%)						\$ 217,087.50
Engineering and Inspection (13%)						\$ 188,142.50
Legal and Administrative (2%)						\$ 28,945.00
Phase 3 Total (Rounded)						\$ 1,882,000.00

Project Total \$ 15,656,000

TOWN OF BOSTON – RESOLUTION NO. 2024-54

APPROVING CHANGE ORDER FOR TOWN HALL GENERATOR PROJECT

WHEREAS, by Resolution No. 2023-76, the Town of Boston engaged Industrial Power and Lighting Corp (hereinafter “IPL”), 60 Depot Street, Buffalo, New York install a natural gas generator at Town Hall not to exceed IPL’s bid amount of \$222,400; and,

WHEREAS, under the contract, IPL was to tap into existing electrical feeders as identified on Town Engineer CPL’s original design and bid documents; and

WHEREAS, due to the fact that the existing electrical feeders are much deeper than expected and in a different location, IPL has submitted change request, CCN02, which proposes to abandon the existing electrical feeders and to run entirely new electrical feeders directionally drilled underneath the existing driveway from the pole to the manhole; and,

NOW THEREFORE BE IT

RESOLVED, that the Town Board of the Town of Boston hereby authorizes the Supervisor to sign said change request, CCN02, for an additional cost of \$34,364.93; and

IT IS FURTHER RESOLVED, that the Town Board of the Town of Boston hereby authorizes IPL to run the new electrical feeders as set forth in change request, CCN02, at a cost not to exceed \$34,364.93.

On August 21, 2024, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Councilmember Cartechine	[]	[]	[]	[]
Councilmember Lucachik	[]	[]	[]	[]
Councilmember Martin	[]	[]	[]	[]
Councilmember Selby	[]	[]	[]	[]
Supervisor Keding	[]	[]	[]	[]

Sandra L. Quinlan, Town Clerk



CHANGE REQUEST

Industrial Power and Lighting Corp

60 Depot Street
Buffalo, NY 14206

CCN # 2
CCN Date 8/14/2024
Feeder From Pole to Manhole
Project Name: Town of Boston Generator
Project Number: 230023
Page Number: 1

Work Description

Provide new feeder from utility pole to manhole

- Excavate & repair from utility pole to driveway
- Directional bore from driveway to manhole (existing)
- Furnish & install (2) 4" conduits from utility pole to manhole (existing)
- Furnish & install (4) 500 MCM conductors from utility pole to manhole (existing)
- Will require minimal downtime for service cutover
- All work to be completed during normal working hours with the exception of the service change over
- Does not include any Power Company charges
- Does not include any cost associated with a temporary generator

Itemized Breakdown

Description	Qty	Total Mat.	Total Hrs.
4" CONDUIT - RMC - GALV	20	633.87	7.50
4" COUPLING - RMC - GALV	8	390.14	0.00
4" ELBOW 90 DEG - RMC - GALV	4	707.86	15.00
4" LOCKNUT - STEEL	2	34.26	0.39
4" BUSHING INSUL - STEEL	1	69.89	0.17
4" ENTRANCE FITTING - THREADED - RMC	1	551.13	3.75
4" 2-H STRAP - RMC / EMT- STEEL	4	10.77	0.31
4" CONDUIT - PVC80	100	868.01	23.00
4" ADAPTER MALE - PVC	2	10.36	2.00
4 x 3" BASE SPACER	3	5.31	0.53
4 x 3" INTERMEDIATE SPACER	3	4.73	0.53
#500 THHN BLACK	500	6,810.76	27.50
3/8" FLAT WASHER - PLTD STL	8	0.47	0.15
3/8x 3 LAG SCREW	8	4.04	1.80
Totals	664	10,101.59	82.63

Summary

MATERIAL

General Materials 10,101.59

Total Material

10,101.59

LABOR

Foreman - 1st (41) (20.66 Hrs @ \$94.37) 1,949.68
Journeyman - 1st (41) (61.97 Hrs @ \$86.34) 5,350.49

Total Labor

7,300.17

GENERAL EXPENSES

Foreman Lost Time - 12% Labor 876.02
Safety = 3% Labor 219.01
NYS Paid Sick Leave 73.00

ORIGINAL

CHANGE REQUEST

Industrial Power and Lighting Corp

60 Depot Street
Buffalo, NY 14206

CCN # 2

CCN Date 8/14/2024

Project Name: Feeder From Pole to Manhole

Project Number: Town of Boston Generator

Page Number: 230023

2

Summary (Cont'd)

Total General Expenses		1,168.03
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OVERHEAD & PROFIT

Overhead	(@ 10.000 %)	1,856.98
Profit	(@ 5.000 %)	1,021.34

Total Markups		2,878.32
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SUBCONTRACTORS

Civil Work / Site Work	(\$10,600.00 + 0.000 % + 10.000 % + 5.000 %)	12,243.00
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Total Subcontractors		12,243.00
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FINAL AMOUNTS

Bond	(@ 2.000 %)	673.82
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Final Amount		\$34,364.93
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GENERAL REQUIREMENTS

Acceptance of this change request may extend contract by 30 days.
IPL reserves the right to correct any and all errors and omissions.
IPL reserves the right to adjust our costs due to COVID-19 requirements.

ORIGINAL



BENGERT

Boring & Excavation, Inc.

230 French Road

West Seneca, N.Y. 14224

Office: 716-440-4841

Cell: 716-713-9826

Fax: 716-823-3120

FED ID: 65-1253892

bengertmichael@gmail.com

TO: IPL electrical and communication
60 depot street
Buffalo NY 14206

Quote : option #1 change order (bore new pipe under driveway)

7/29/24

RE Boston generator pad

- * Due to existing conditions, we are unable to tie 6 inch conduit into existing conduit
- * we will have to bore a line under the driveway approximately 35ft
- * we will use 4 inch fuse welded pipe for strength
- * on other side of driveway we will dig to existing pole
- * all conduit other than ones under driveway will be concrete encased
- * no blacktop or concrete curbs will be disturbed

Total cost for project \$10,600.00



CHANGE REQUEST

Industrial Power and Lighting Corp

60 Depot Street
Buffalo, NY 14206

CCN #

3

CCN Date

8/14/2024

Project Name:

Extend Feeder to Manhole

Project Number:

Town of Boston Generator

Page Number:

230023

1

Work Description

Extend existing feeders to new manhole location

- Provide excavation to expose buried conduits
- Cut existing feeder conduit
- Remove feeder Conductors
- Furnish & install 4" PVC sleeves over existing conductors to be re-used
- Existing feeder conductors to be re-used, no new wire is included
- Does not include replacement of existing feeder wire if it is damaged during this operation
- Could require additional excavation for conduit work to be performed, not included in price
- Will require a long period shutdown for work to be performed
- Does not include any costs associated with a temporary generator

Itemized Breakdown

Description	Qty	Total Mat.	Total Hrs.
4" CONDUIT - PVC80	40	301.92	9.20
4" COUPLING - PVC	2	6.59	0.00
#500 THHN BLACK	140	0.00	11.90
DEMO 500MCM WIRE	180	0.00	7.56
Totals	362	308.50	28.66

Summary

MATERIAL

General Materials 308.50

Total Material

308.50

LABOR

Foreman - 1st (41)	(14.33 Hrs @ \$94.37)	1,352.32
Journeyman - 1st (41)	(14.33 Hrs @ \$86.34)	1,237.25
Foreman - OT (41)	(4.00 Hrs @ \$123.38)	493.52
Journeyman - OT (41)	(4.00 Hrs @ \$111.56)	446.24

Total Labor

3,529.33

GENERAL EXPENSES

Foerman Lost Time - 12% Labor	423.52
Safety = 3% Labor	105.88
NYS Paid Sick Leave	35.29

Total General Expenses

564.69

OVERHEAD & PROFIT

Overhead	(@ 10.000 %)	440.25
Profit	(@ 5.000 %)	242.14

ORIGINAL

CHANGE REQUEST

Industrial Power and Lighting Corp

60 Depot Street
Buffalo, NY 14206

CCN #

3

CCN Date

8/14/2024

Project Name:

Extend Feeder to Manhole

Project Number:

Town of Boston Generator

Page Number:

230023

2

Summary (Cont'd)

Total Markups		682.39
SUBCONTRACTORS		
Civil Work / Site Work	(\$9,200.00 + 0.000 % + 10.000 % + 5.000 %)	10,626.00
Total Subcontractors		10,626.00
FINAL AMOUNTS		
Bond	(@ 2.000 %)	314.22
Final Amount		\$16,025.13

GENERAL REQUIREMENTS

Acceptance of this change request may extend contract by 30 days.
IPL reserves the right to correct any and all errors and omissions.
IPL reserves the right to adjust our costs due to COVID-19 requirements.

ORIGINAL



BENGERT

Boring & Excavation, Inc.
230 French Road
West Seneca, N.Y. 14224
Office: 716-440-4841
Cell: 716-713-9826
Fax: 716-823-3120
FED ID: 65-1253892

bengertmichael@gmail.com

TO: IPL electrical and communication
60 depot street
Buffalo NY 14206

Quote : option #2 change order (dig up by existing driveway)

7/29/24

RE Boston generator pad

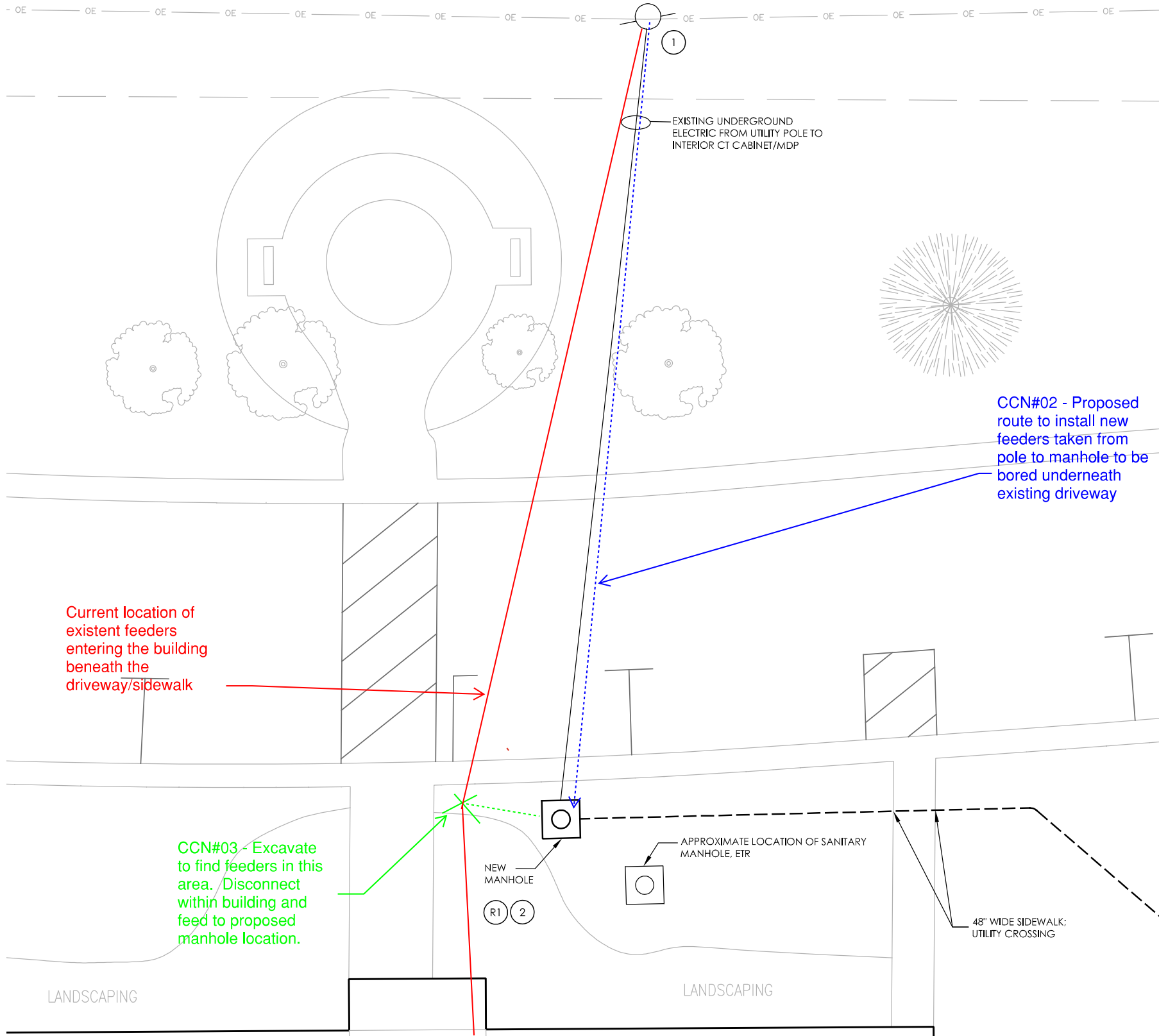
- * Due to existing conditions, we are unable to tie 6 inch conduit into existing conduit
- * we will have to remove existing light pole by sidewalk
- * we will have to dig down around 8-9ft to reach existing conduit
- * we will expose conduit and electricians will cut and pull back wire

- * **in the event there is not enough room we will have to saw cut concrete curb and black top to dig back and expose more conduit**

- * **in the event the wire is not in good shape or scuffed up the wire will have to be all replaced to pole**

- * once tie in is complete
- * we will backfill and reset the existing light base
- * we will backfill with select fill below and around light base
- * includes restoration of planting area

Total cost for project \$9,200.00



1

EXISTING UNDERGROUND
ELECTRIC FROM UTILITY POLE TO
INTERIOR CT CABINET/MDP

CCN#02 - Proposed
route to install new
feeders taken from
pole to manhole to be
bored underneath
existing driveway

Current location of
existent feeders
entering the building
beneath the
driveway/sidewalk

CCN#03 - Excavate
to find feeders in this
area. Disconnect
within building and
feed to proposed
manhole location.

NEW
MANHOLE
R1 2

APPROXIMATE LOCATION OF SANITARY
MANHOLE, ETR

48" WIDE SIDEWALK;
UTILITY CROSSING

LANDSCAPING

LANDSCAPING

**PUBLIC HEARING
TOWN OF BOSTON**

PLEASE TAKE NOTICE that the Boston Town Board has scheduled a Public Hearing for 7:40 p.m. on May 15th, 2024 at Boston Town Hall, 8500 Boston State Road, Boston, NY, on the application of Matthew Kolodziejczak for a permit to store approximately 400 cubic yards of fill at 7008 Omphalius Road, Town of Boston. All persons interested in the matter shall be heard for or against at such time and place or may file written comments or objections with the Town Clerk until 4:00 p.m. on May 15, 2024.

Dated: April 17, 2024
Published: April 25, 2024
BY ORDER OF THE
TOWN BOARD
Sandra L. Quinlan
Town Clerk



Town of Boston Fill Permit Application

The completed Fill Permit Application must be submitted to the Town of Boston Town Clerk, Sandra Quinlan by e-mail townclerk@townofboston.com or by mail 8500 Boston State Road, Boston, New York 14025. An application is not complete until the permit fee is paid.

Applications for fill permits shall be acted on by the Town Board after a public hearing. Notice of such public hearing shall be published in the official newspaper of the Town of Boston at least five days prior to the date thereof, and the Town Clerk shall mail a letter to adjacent property owners advising them of the application and giving them notice of the hearing and the deadline to file an objection or comment regarding the application with the Town Clerk.

The only type of fill that will be allowed is brick, stone, concrete, asphalt, and clean soil. Property owner is responsible for cleaning the road after fill is brought in. No overweight trucks are permitted on road for fill delivery.

All fill permits expire on December 31 of the calendar year in which they are issued. Renewal of permits shall require re-application.

If you have any questions, please contact the Code Enforcement Office at the Boston Town Hall, (716) 941-6113 ext. 111.

Date: 3/4/24

Instructions

APPLICATION IS HEREBY MADE to the Town of Boston for the issuance of a permit to dump fill pursuant to the Ordinance Laws of the Town of Boston, Erie County, New York, prohibiting and/or regulating the use of lands within the Town of Boston as a sanitary land fill or dumping grounds which regulate the excavation, removal or storage of earth, sand, gravel, rock, topsoil, minerals or other similar material. The applicant agrees to abide with all applicable laws, ordinances, regulations, and terms of this application if granted.

1. Name of Applicant: Matt Kolodziejczak Phone #: (716) 260-0039

Town of Boston
8500 Boston State Road
Phone (716) 941-6113 • Fax (716) 941-6116
www.townofboston.com

Rev: Jul-21



Town of Boston Fill Permit Application

2. Address: 7008 Omphalius Rd Colden
3. Name of owner of property
(if different from applicant): _____
4. Address of owner of property: 7008 Omphalius Rd Colden
5. Location of property, including tax parcel number where fill is desired to be placed:
7008 Omphalius Rd Colden NY 14033 1762326
6. Where is the fill coming from? LOCAL TOWNS SURROUNDING BOSTON
7. The location of all roads, streets, highways, waterways, streams, and ponds within 100 feet
of the place where the fill is desired to be placed:
Pond south of fill area - fill is up against
South end of pond
8. The names and addresses of abutting property owners
Carol Brunscheide 6878 Omphalius Rd
Linda O'Connor 7021 Omphalius Rd
Debra Lucile 7091 Omphalius Rd
Jaspal Walia 7900 Eddy Rd
9. The purpose for which the fill is desired:
ENHANCE PROPERTY FOR RECREATIONAL USE
10. The approximate amount of fill required (cubic yards): 400



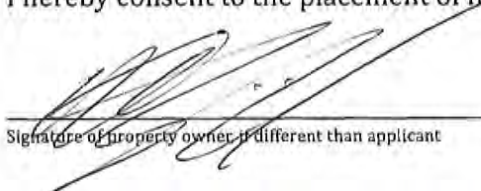
Town of Boston Fill Permit Application

11. The approximate average depth of the area to be filled: 3-4 ft
12. Enumerate with particularity the type of fill to be used: CLAY
13. The length of time required to place said fill on the property: yearly
14. The Time when said fill operations are intended to commence: NOW
15. The time when said fill operations are intended to be completed: _____
16. If the fill exceeds 2,500 cubic yards, detail the drainage systems to be installed to ensure proper surface drainage during and after completion of the work:


Signature of Applicant

3/4/24
Date

I hereby consent to the placement of fill on my property in accordance with the above application.


Signature of property owner, if different than applicant

Date

DATE: 3/15/2024 ch# 1156 P150

Received by Town Clerk

DATE: _____

Received by Highway Department

Site Plan

- | | | |
|--|-----|----|
| 1. Has fill/dirt material been brought to the property? | YES | NO |
| 2. Has the fill/dirt material been spread or fill work done? | YES | NO |
| 3. Have you received a violation notice? | YES | NO |

Town of Boston
8500 Boston State Road
Phone (716) 941-6113 • Fax (716) 941-6116
www.townofboston.com

Rev: Jul-21



Town of Boston Fill Permit Application

To be completed by Applicant. Use separate site plan or survey if drawing area is not sufficient. Approved site plan must be posted at job site location.

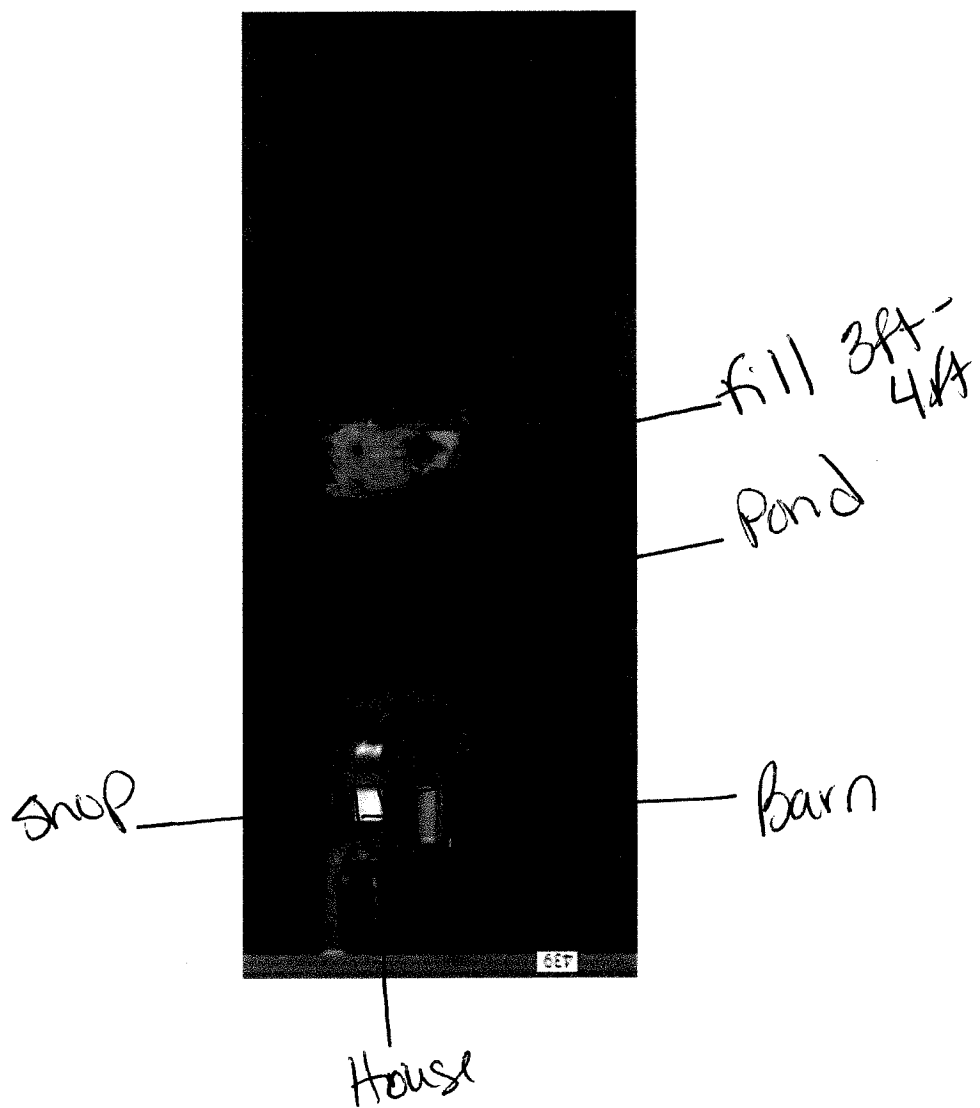
Site Plan must show the following:

1. AREA & DEPTH OF PROPOSED FILL
2. ANY PROPOSED DRAINAGE IMPROVEMENTS (POND, PIPE, SWALE, ETC.)
3. EXISTING STRUCTURES, WITH DIMENSIONS & PROPERTY LINE SETBACKS
4. STREETS & ROADWAYS
5. EASEMENTS (DO NOT ENCROACH INTO DRAINAGE EASEMENTS WITH NEW FILL)
6. BODIES OF WATER
7. TREES WITHIN FILL AREA
8. ARROWS TO SHOW DIRECTION OF EXISTING AND/OR PROPOSED DRAINAGE FLOW
9. NORTH ARROW

Hand-drawn site plan diagram showing a rectangular property boundary. The top boundary is labeled "Rear Property Line (FT.)". The bottom boundary is labeled "Front Property Line (FT.)". The left boundary is labeled "Side Property Line (FT.)". The right boundary is labeled "Side Property Line (FT.)". Inside the rectangle, there is a rectangular area labeled "fill" and an irregularly shaped area labeled "pond".

Town of Boston
8500 Boston State Road
Phone (716) 941-6113 • Fax (716) 941-6116
www.townofboston.com

Rev: Jul-21



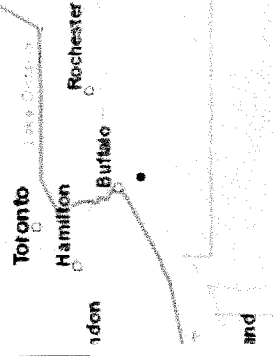


Erie County On-Line Mapping Application



Legend

Parcels



0 0.07 0.1 Miles

WGS 1984 Web_Mercator_Auxiliary_Sphere
THIS MAP IS NOT TO BE USED FOR NAVIGATION

ERIE COUNTY
DEPARTMENT OF ENVIRONMENT & PLANNING
OFFICE OF GIS

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

1: 4,514



**PUBLIC HEARING
TOWN OF BOSTON**

PLEASE TAKE NOTICE that the Boston Town Board has scheduled a Public Hearing for 7:40 p.m. on May 15th, 2024, at Boston Town Hall, 8500 Boston State Road, Boston, NY, on the application of Matthew Kolodziejczak for a permit to store approximately 675 cubic yards of fill at 7631 Zimmerman Road, Town of Boston. All persons interested in the matter shall be heard for or against at such time and place, or may file written comments or objections with the Town Clerk until 4:00 p.m. on May 15th, 2024.

Dated: April 17, 2024
Published: April 25, 2024
BY ORDER OF THE
TOWN BOARD
Sandra L. Quinlan
Town Clerk



Town of Boston Fill Permit Application

The completed Fill Permit Application must be submitted to the Town of Boston Town Clerk, Sandra Quinlan by e-mail townclerk@townofboston.com or by mail 8500 Boston State Road, Boston, New York 14025. An application is not complete until the permit fee is paid.

Applications for fill permits shall be acted on by the Town Board after a public hearing. Notice of such public hearing shall be published in the official newspaper of the Town of Boston at least five days prior to the date thereof, and the Town Clerk shall mail a letter to adjacent property owners advising them of the application and giving them notice of the hearing and the deadline to file an objection or comment regarding the application with the Town Clerk.

The only type of fill that will be allowed is brick, stone, concrete, asphalt, and clean soil. Property owner is responsible for cleaning the road after fill is brought in. No overweight trucks are permitted on road for fill delivery.

All fill permits expire on December 31 of the calendar year in which they are issued. Renewal of permits shall require re-application.

If you have any questions, please contact the Code Enforcement Office at the Boston Town Hall, (716) 941-6113 ext. 111.

Date: 3/4/24

Instructions

APPLICATION IS HEREBY MADE to the Town of Boston for the issuance of a permit to dump fill pursuant to the Ordinance Laws of the Town of Boston, Erie County, New York, prohibiting and/or regulating the use of lands within the Town of Boston as a sanitary land fill or dumping grounds which regulate the excavation, removal or storage of earth, sand, gravel, rock, topsoil, minerals or other similar material. The applicant agrees to abide with all applicable laws, ordinances, regulations, and terms of this application if granted.

1. Name of Applicant: Matthew Kobziczak Phone #: (716) 860-0039

Town of Boston
8500 Boston State Road
Phone (716) 941-6113 • Fax (716) 941-6116
www.townofboston.com

Rev: Jul-21



Town of Boston Fill Permit Application

2. Address: 7631 Zimmerman Rd Hamburg NY
3. Name of owner of property
(if different from applicant): _____
4. Address of owner of property: 7008 omphalius Rd Cotten NY
5. Location of property, including tax parcel number where fill is desired to be placed:
7631 Zimmerman Rd Hamburg NY
6. Where is the fill coming from? Westhaus
7. The location of all roads, streets, highways, waterways, streams, and ponds within 100 feet
of the place where the fill is desired to be placed:

8. The names and addresses of abutting property owners
Bonnie Smith 7629 Zimmerman Rd
Jamie Davis 7601 Zimmerman Rd
Kelly Thompson 7598 Zimmerman Rd

9. The purpose for which the fill is desired:
CREATE PROPER DRAINAGE

10. The approximate amount of fill required (cubic yards): 675

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Town of Boston Fill Permit Application

11. The approximate average depth of the area to be filled: 2'
12. Enumerate with particularity the type of fill to be used: CLAY/STONE
13. The length of time required to place said fill on the property: LAST YEAR (PROJECT COMPLETED)
14. The Time when said fill operations are intended to commence: 2023
15. The time when said fill operations are intended to be completed: 2023
16. If the fill exceeds 2,500 cubic yards, detail the drainage systems to be installed to ensure proper surface drainage during and after completion of the work:

[Signature]
Signature of Applicant

3/4/24
Date

I hereby consent to the placement of fill on my property in accordance with the above application.

[Signature]
Signature of property owner, if different than applicant

Date

DATE: 3/15/2024 2:15 PM

Received by Town Clerk

DATE: _____

Received by Highway Department

Site Plan

- | | | |
|--|-----|----|
| 1. Has fill/dirt material been brought to the property? | YES | NO |
| 2. Has the fill/dirt material been spread or fill work done? | YES | NO |
| 3. Have you received a violation notice? | YES | NO |

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Rev: Jul-21

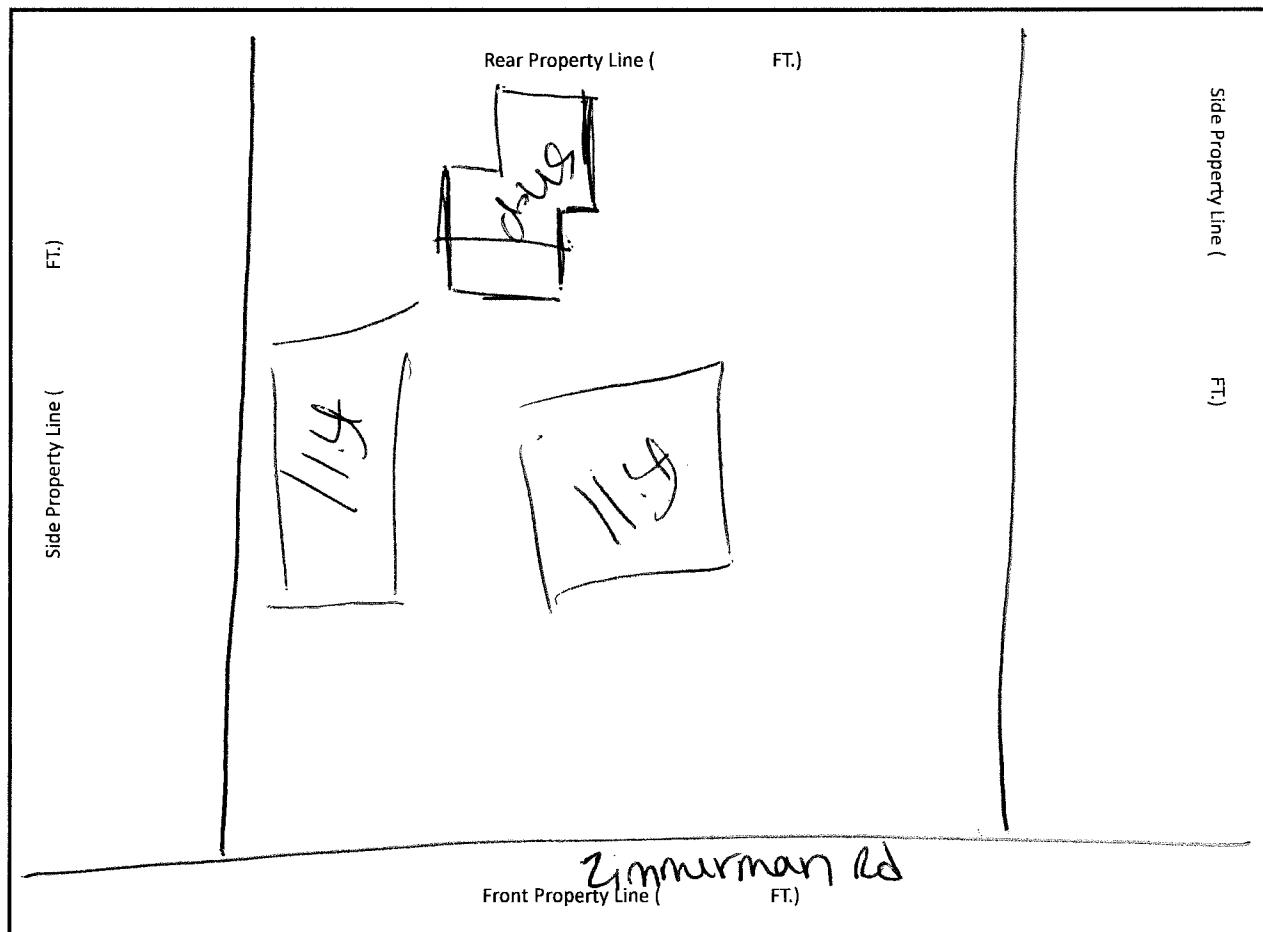


Town of Boston Fill Permit Application

To be completed by Applicant. Use separate site plan or survey if drawing area is not sufficient. Approved site plan must be posted at job site location.

Site Plan must show the following:

1. AREA & DEPTH OF PROPOSED FILL
2. ANY PROPOSED DRAINAGE IMPROVEMENTS (POND, PIPE, SWALE, ETC.)
3. EXISTING STRUCTURES, WITH DIMENSIONS & PROPERTY LINE SETBACKS
4. STREETS & ROADWAYS
5. EASEMENTS (DO NOT ENCROACH INTO DRAINAGE EASEMENTS WITH NEW FILL)
6. BODIES OF WATER
7. TREES WITHIN FILL AREA
8. ARROWS TO SHOW DIRECTION OF EXISTING AND/OR PROPOSED DRAINAGE FLOW
9. NORTH ARROW



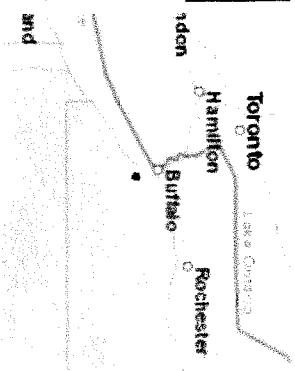
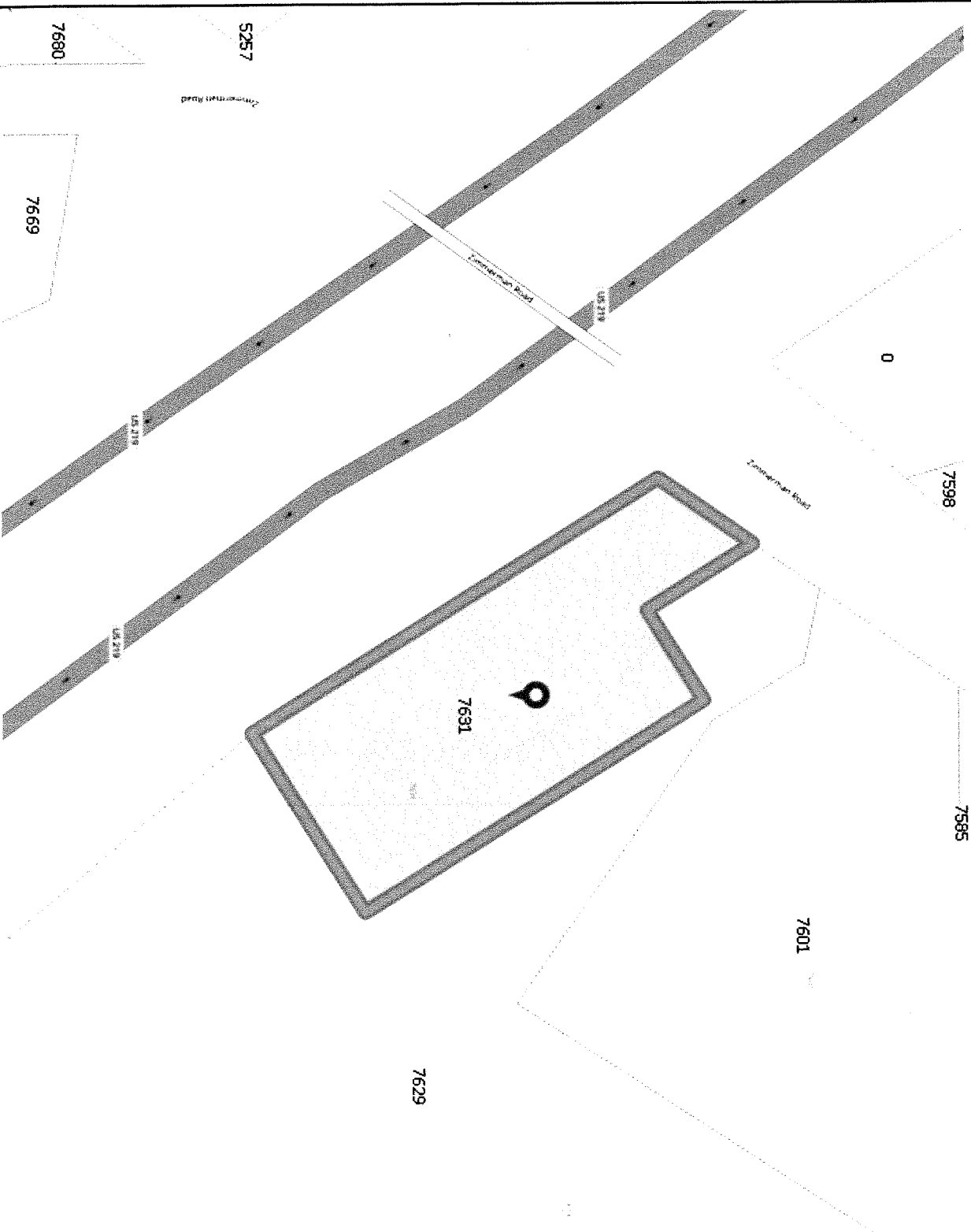
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Erie County On-Line Mapping Application



Legend

 Parcels

0 0.04 0.1 Miles
WGS_1984_Web_Mercator_Auxiliary_Sphere
THIS MAP IS NOT TO BE USED FOR NAVIGATION

ERIE COUNTY
DEPARTMENT OF ENVIRONMENT & PLANNING
OFFICE OF GIS

This map is a user generated static output from an internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

1: 2,257



Robert and Cheryl Ehlers
Lindsay Lipinski and Vincent Beltrami
Deborah and Paul Werner
Kristen Pinker
Carol Brownscheidle

A motion was made by Supervisor Keding and was seconded by Councilman Cartechine to keep the public hearings open and request that our Attorney for the Town seek additional information from the applicant.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Martin	Yes	Councilwoman Selby	Yes
four (4) Yes			Carried

Supervisor Keding stated the floor is open for public comment.

The following person was heard:

Pam Zylinski, CAC member

Supervisor Keding stated the floor is closed.

A motion was made by Councilwoman Martin and was seconded by Councilwoman Selby,

**RESOLUTION 2024-34 NYS WATER INFRASTRUCTURE IMPROVEMENT
ACT - 2024 NYS WATER GRANT**

WHEREAS, the Town of Boston, after thorough consideration of the various aspects of the existing conditions, problems and review of available data for the Boston water system, has hereby determined that certain work, as described in the Town of Boston Water System Improvements Phase 2 & 3 map, plan and report, is required to address the repair and maintenance of the Boston water system’s water main and pump station infrastructure in Water Districts 1 & 2. The Town of Boston Water System Improvements Phase 2 & 3, herein called the “Project”, is desirable, is in the public interest, and is required in order to implement the Project and address said compliance requirements; and

WHEREAS, the NYS Environmental Facilities Corporation (EFC) authorizes State assistance to municipalities for drinking water quality improvement projects by means of a contract, and the Town of Boston deems it to be in the public interest and benefit under this law to enter into a contract therewith.

NOW, THEREFORE, BE IT RESOLVED

1. Supervisor Jason Keding, or his representative or successor in office, is the representative authorized to act on behalf of the Boston Town Board in all matters related to State assistance under the New York State Environmental Facilities Corporation (EFC) and/or any applicable State grant provisions.

**PUBLIC HEARING
TOWN OF BOSTON**

PLEASE TAKE NOTICE that the Boston Town Board has scheduled a Public Hearing for 7:35 p.m. on July 17, 2024, at Boston Town Hall, 8500 Boston State Road, Boston, NY, on the application of Kevin Monaco for a permit to store approximately 1,000 cubic yards of additional fill at 7040 S. Abbott Rd., Town of Boston. All persons interested in the matter shall be heard for or against at such time and place, or may file written comments or objections with the Town Clerk until 4:00 p.m. on July 17, 2024.

Dated: June 25, 2024
Published: July 4, 2024
BY ORDER OF THE
TOWN BOARD
Sandra L. Quinlan
Town Clerk



Town of Boston Fill Permit Application

RECEIVED
BOSTON TOWN CLERK
JUL 29 2011

The completed Fill Permit Application must be submitted to the Town of Boston Town Clerk, Sandra Quinlan by e-mail townclerk@townofboston.com or by mail 8500 Boston State Road, Boston, New York 14025. An application is not complete until the permit fee is paid.

Applications for fill permits shall be acted on by the Town Board after a public hearing. Notice of such public hearing shall be published in the official newspaper of the Town of Boston at least five days prior to the date thereof, and the Town Clerk shall mail a letter to adjacent property owners advising them of the application and giving them notice of the hearing and the deadline to file an objection or comment regarding the application with the Town Clerk.

The only type of fill that will be allowed is brick, stone, concrete, asphalt, and clean soil.

All fill permits expire on December 31 of the calendar year in which they are issued. Renewal of permits shall require re-application.

If you have any questions, please contact the Code Enforcement Office at the Boston Town Hall, (716) 941-6113 ext. 111.

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www.townofboston.com

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Town of Boston Fill Permit Application

9. The purpose for which the fill is desired: Required by The town to cover
Previous parking Lot / Building fill
10. The approximate amount of fill required (cubic yards): 800 - 1000
11. The approximate average depth of the area to be filled: 6" - 12"
12. Enumerate with particularity the type of fill to be used: Soil fill
13. The length of time required to place said fill on the property: 10-12 months
14. The Time when said fill operations are intended to commence: 3/1/24
15. The time when said fill operations are intended to be completed: 12/31/24
16. If the fill exceeds 2,500 cubic yards, detail the drainage systems to be installed to ensure proper surface drainage during and after completion of the work:
N/A

I hereby consent to the placement of fill on my property in accordance with the above application. AS CONDITIONS TO THE ISSUANCE OF THIS PERMIT, the permittee agrees that in order to avoid damage to Town Roads trucks hauling fill shall not use their State overweight permits and that in order to protect the public safety and welfare permittee shall ensure that dirt and debris deposited on Town roads as a result of the fill operation shall be removed daily. Permittee agrees that upon failure to comply with these conditions the Town Code Enforcer shall notify the permittee that this permit is revoked immediately, and there shall be no refund of the filing fee.

[Signature]
Signature of applicant

6/18/24
Date

Signature of property owner, if different than applicant

Date

DATE: 6/20/2024 Received by Town Clerk

DATE: 7/8/2024 Received by Highway Department

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Rev: Jul-21



Town of Boston Fill Permit Application Site Plan

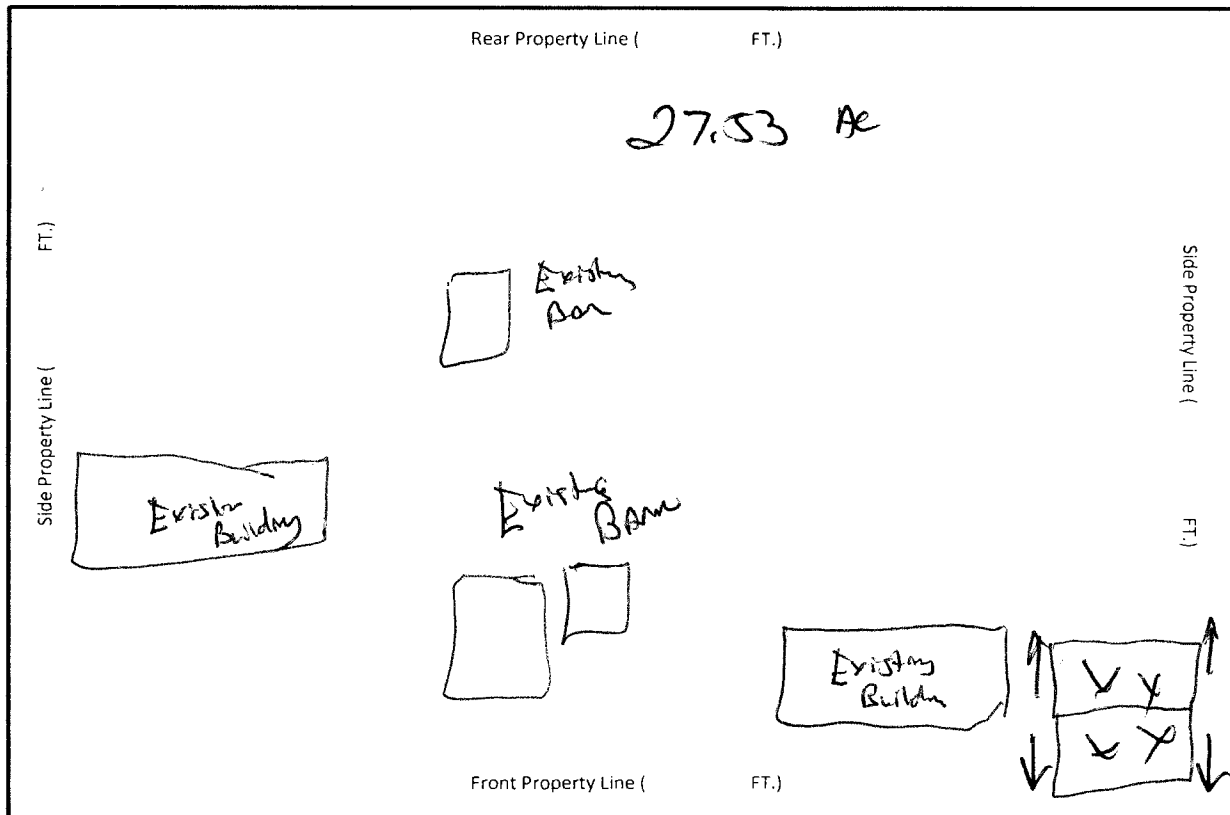
1. Has fill/dirt material been brought to the property?
2. Has the fill/dirt material been spread or fill work done?
3. Have you received a violation notice?

YES *Some* NO
YES *Some* NO
YES NO

To be completed by Applicant. Use separate site plan or survey if drawing area is not sufficient.
Approved site plan must be posted at job site location.

Site Plan must show the following:

1. AREA & DEPTH OF PROPOSED FILL
2. ANY PROPOSED DRAINAGE IMPROVEMENTS (POND, PIPE, SWALE, ETC.)
3. EXISTING STRUCTURES, WITH DIMENSIONS & PROPERTY LINE SETBACKS
4. STREETS & ROADWAYS
5. EASEMENTS (DO NOT ENCROACH INTO DRAINAGE EASEMENTS WITH NEW FILL)
6. BODIES OF WATER
7. TREES WITHIN FILL AREA
8. ARROWS TO SHOW DIRECTION OF EXISTING AND/OR PROPOSED DRAINAGE FLOW
9. NORTH ARROW



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*Same Job as Last Year.
Finishing To TL.*

FILL
from Chestnut Ridge Road



TOWN OF BOSTON

JASON A. KEDING
Supervisor

August 2, 2024

MICHAEL A. CARTECHINE
JENNIFER L. LUCACHIK
KELLY L. MARTIN
KATHLEEN SELBY
Town Board

Mr. Kevin Monaco
7040 S. Abbott Road
Hamburg, NY 14075

COPY

SANDRA L. QUINLAN
Town Clerk - Tax Collector

Dear Mr. Monaco:

ROBERT J. TELAAK
Highway Supt.

At the Town Board meeting of July 17, 2024, a motion was made by Councilman Cartechine and was seconded by Councilwoman Selby to table the fill permit application for Kevin Monaco at 7040 S. Abbott Road.

DEBRA K. BENDER
KYLE W. CALABRESE
Town Justice

Supervisor Keding amended the motion to seek additional input from the Planning Board, need additional information from the Planning Board on this matter, seconded by Councilwoman Lucachik.

RYAN F. McCANN
Town Attorney

LAURIE A. BAKER
Prosecutor

THELMA HORNBERGER
Assessor

Vote was taken by roll call to table the fill permit application:

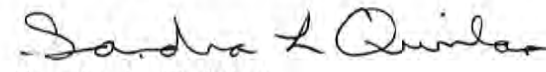
THOMAS C. MURPHY
Code Enforcement Officer

	Yes	No	Abstain	Absent
Councilmember Cartechine	[X]	[]	[]	[]
Councilmember Lucachik	[X]	[]	[]	[]
Councilmember Martin	[X]	[]	[]	[]
Councilmember Selby	[X]	[]	[]	[]
Supervisor Keding	[X]	[]	[]	[]

TOWN HALL
(716) 941-6113
Fax (716) 941-6116

Sincerely,

TOWN SUPERVISOR
(716) 941-6518


Sandra L. Quinlan
Town Clerk

TOWN COURT
(716) 941-6115
Fax (716) 796-6170

HIGHWAY GARAGE
(716) 941-5869
Fax (716) 941-3677

NUTRITION PROGRAM
(716) 941-5773

8500 Boston State Road Boston, New York 14025-9848

The Town of Boston is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call 1-866-632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or fax