

AGENDA
REGULAR BOARD MEETING - TOWN OF BOSTON
OCTOBER 2, 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 September 18, 2024
2. Consideration of all Fund Bills

ITEM NO. III CORRESPONDENCE

1. NYSEG - Truth About Smart Meters - Sept 2024
2. Minutes from the Lancaster & Lockport Community Leaders Meeting 09-16-2024
3. Letter from the Department of Environmental Conservation – Wetland CO-3 Boundary Delineation
4. Penflex – Cover Letter
5. Penflex - Annual Report Town of Boston Fire District Service Award Program as of January 1, 2024
6. Penflex – Service Award Program – Executive Summary
7. Boston Emergency Squad - 2023 Form 990
8. Association of Town's Training – October 28, 2024 Planning & Zoning School
9. Erie County Disaster Preparedness Board Tornado Presentation September 24, 2024
10. WNY-2024- Presentation for Erie County OEM
11. Letter from Allstate – Claim about Route 219
12. Letter from Department of Agriculture and Markets – AML 305-a (1) Review Concerning the Town of Boston Zoning and its Application to Horseshoe Hill LLC, Erie County Agricultural District No. 15
13. August 2024 Cash Balances
14. August 2024 Income Statement
15. 2025 Tentative Budget
16. 2025 Tentative Budget Summary

17. Application for Use of Meeting Facility – Supervisor - Meeting for Employees
18. Application for Use of Meeting Facility – Supervisor - Meeting
19. Application for Use of Meeting Facility – Comprehensive Plan - Public Workshop
20. Application for Use of Meeting Facility – Budget Presentation
21. Application for Use of Meeting Facility – New York State Electric & Gas

ITEM NO. IV NEW BUSINESS

1. Requests from the Floor (3-minute time limit per person)
2. Resolution 2024-60 – Resolution for Public Hearing on Establishment of Deanna Drive Extension Subdivision Lighting District
3. Resolution 2024-61 – Property Clean Up Charges
4. Resolution 2024-62– Unpaid Water Bills
5. Resolution 2024-63– Approve Changes to the Tentative Budget to Create the Town Board's Preliminary Budget
6. Schedule Public Hearing on the Preliminary Budget - 10/16/2024 @ 7:45 PM
7. Schedule Public Hearing for Establishment of Deanna Drive Extension Subdivision Lighting District - 10/16/2024 @ 7:30 PM
8. Schedule Public Hearing for Federal Community Development Grant – 10/16/2024 @ 7:40 PM
9. Request from ZBA Chair Lisa Rood to attend AOT Planning and Zoning School
10. Approval for new member Boston Fire Company, Junior Firefighter Program

ITEM NO. V OLD BUSINESS

1. Resolution 2024-57 – Authorization to Enter into Professional Services Agreement with Firefly Admin Inc. for the Administration of LOSAP Program

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

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

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

Supervisor Keding apologized for the delay, we did have an executive session after the work session, there were no actionable items, meeting is called to order at 7:46 pm.

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 September 18, 2024, at Boston Town Hall, 8500 Boston State Road, Boston, NY, to consider the application for a Special Use Permit for an Accessory Apartment located at 7428 Eddy 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 September 18, 2024.

Dated: August 21, 2024	Published: August 29, 2024
BY ORDER OF THE TOWN BOARD	Sandra L. Quinlan, Town Clerk
An Equal Opportunity Provider & Employer	

Supervisor Keding stated the public hearing is open for public comment.

The following person was heard:

Joseph Caldarelli, Applicant

Supervisor Keding stated the public hearing is closed.

Regular business:

A motion was made by Councilman Cartechine and was seconded by Councilwoman Lucachik to approve the minutes of the September 4, 2024 regular meeting.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Selby	Yes
four (4) Yes			Carried

A motion was made by Councilwoman Lucachik and was seconded by Councilwoman Selby upon review by the Town Board, that fund bills in the amount of \$110,984.30 be paid.

Supervisor Keding	Yes	Councilman Cartechine	Yes
Councilwoman Lucachik	Yes	Councilwoman Selby	Yes
four (4) Yes			Carried

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

Town Clerk's Report for August 2024

Dog Control Officer Report for August 2024

NYS Agriculture & Markets - Dog Control Officer Inspection Report from 8/27/2024

News Release: ErieNet Ready to Roll Following Buffalo Common Council License Approval

WNY Stormwater Coalition, Compliance Planning Meeting, September 11, 2024

Drescher Malecki LLP, Supervisor's Roundtable

Notice of Raffle 2025 - Boston Fire Company

Documents pertaining to building permits B21-96 and B21-97, Douglas Schunk

Bread of Life Outreach Center letter and informational material

Town of Boston Proclamation, Recognizing Valerie Adams as a Local Hero

Application for Use of Meeting Facility - Boston Senior Club, Meetings

Application for Use of Meeting Facility - Wednesday Game Day

Application for Use of Meeting Facility - Boston Senior Club, Board Meetings

New business:

Supervisor Keding stated the floor is open for public comment.

The following persons were heard:

Patti Meckes representing CAWTILE

Timothy Gawlick

Norman Hertz

Supervisor Keding stated the floor is closed.

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

RESOLUTION 2024-58

**SPECIAL USE PERMIT FOR ACCESSORY
APARTMENT AT 7428 EDDY ROAD**

The Town of Boston has received an application for a special use permit from Joseph Caldarelli for addition of an accessory apartment at 7428 Eddy Road, Boston, New York; and the subject property is in the R-2 zoning district, where pursuant to Town Code Section 123-125(B) accessory apartments are permitted with a special use permit and subject to the limitations set forth in that Section; and the Town Board conducted a public hearing on the special use permit application on September 18, 2024; and the proposed addition of an accessory apartment is a Type II action and no further review under SEQR is required.

DRAFT

The Town of Boston hereby grants a special use permit for an accessory apartment at 7428 Eddy Road, with the conditions that the accessory apartment shall comply in all respects with the Town Code and shall never be rented or let to any person for any duration of time.

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

four (4) Yes Carried

A motion was made by Councilwoman Lucachik and was seconded by Councilman Cartechine,

RESOLUTION 2024-59

HIGHWAY TRUCK PURCHASE

The Highway Department is responsible for the maintenance and repair of town highways and the removal of obstructions caused by brush and snow; and the Highway Department has the need to purchase a 2024 Chevrolet Silverado 3500HD CC 4WD Crew Cab 177" WB, 60" CA work truck for Highway Department operations; and said truck is available for purchase from Joe Basil Chevrolet, Inc (Contract # PC68942) for the sum of \$64,853.00 by piggybacking off of the New York State Office of General Services Bid Award Number 23166 issued on November 14, 2019; and funding for this truck will be from account DB0-5130-0200.

The Town Board authorizes the purchase of a 2024 Chevrolet Silverado 3500HD CC 4WD Crew Cab 177" WB, 60" CA work truck in an amount not to exceed \$64,853.00 by piggybacking off of the New York State Office of General Services Bid Award Number 23166 issued on November 14, 2019.

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

four (4) Yes Carried

A motion was made by Councilwoman Selby and was seconded by Councilman Cartechine to approve the Use of Facility application, Marie Hennessy, Family Party, August 2, 2025, Lions Shelter and bathroom facilities.

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

four (4) Yes Carried

A motion was made by Councilman Cartechine and was seconded by Councilwoman Selby to approve Hailey Emerling, Justin Emerling, Alison Thiel, and Payton Penrod to the Boston Volunteer Fire Company Junior Firefighter Program.

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

four (4) Yes Carried

DRAFT

Reports and Presentations:

Highway Superintendent Telaak reported on the following:

Fall brush pick-up, second one starts October 1st, we'll do every road in Town one more time, done once in October, so get your brush out by the first of the month. Thanked the Town Board for approving the order of the utility truck, it will replace the 2003 Ford with the utility bed, both are worn out. This purchase was scheduled for next year, but the plow truck that was scheduled for this year will not be here, so we are going to swap the truck that we were going to get next year this year and then next year we'll get the plow truck.

Councilwoman Selby reported on the following:

Thanked Ellie for the budget information at our work session tonight. She does an awesome job. We will work through some things, but I think overall it's going to be a good budget, keeping taxes low and staying under the tax cap. I also wanted to thank Patti for coming in and clarifying and following up on this matter about the wind turbines. I know we spoke back in May, and I thought it was interesting and now that it has come to light again, I have to say publicly that I am in support for it. I am hoping that it will be on the agenda soon.

Councilman Cartechine reported on the following:

Welcomed Hailey Emerling, Justin Emerling, Alison Thiel, and Payton Penrod to the Junior Firefighter Program. I already see them doing the work, so it is nice to see them recognized formally. I would also like to express publicly that I am in support of a resolution for CAWTILE. I think it is a worthwhile thing to do. Whether or not if it is received at the State level. It is important to push back on some of these initiatives, because in my view we pull the cart before the horse in a lot of these instances. I would like to thank everybody for the leniency on my dress tonight. My son had a modified football game tonight, and I was supporting the team. I am not usually dressed this way for a board meeting. It was all I could do to get here on time for the meeting.

Councilwoman Lucachik reported on the following:

Thanked Valerie Adams for her heroic duties that she took on as a resident helping her neighbor. She was recognized as a local Hero for helping and saving a life, which was awesome. The Planning Board is scheduled for the second Tuesday of next month. The agenda is being prepared. The Solar Project was approved with conditions. There are some questions that were being raised, once those questions come back, then it will be sent up to the Town Board for review. I wanted to thank Ellie for all her work in putting together the budget draft for us to review and staying and helping us work through it. There will be many discussions moving forward. I will review the information from the

Senators and what they are proposing if it's anything different from what CAWTILE is proposing.

Town Clerk Quinlan reported on the following:

School tax bill printing was a bit delayed. The Town Clerks that are collectors of the School Taxes have received the bills, preparing to mail them or have recently mailed. School Taxes are due Tuesday October 15th. Erie County will be sponsoring a free rabies vaccination clinic, dog, indoor and outdoor cats, ferrets, Saturday September 21st, 9 am to 1 pm, Erie Community College South Campus. Register online at Erie.gov/rabiesvaccine or call 716-961-6800. Next ConnectLife blood drive is Tuesday October 1st from 2 to 7 pm in the community room.

Supervisor Keding reported on the following:

The concrete pad for the Town Hall generator was poured, generator is on the pad. National Fuel will come to hook that up and we will have a Town Hall generator, hopefully it will be done soon.

Tennis and basketball courts have been resurfaced and we officially have pickle ball courts. We are waiting on nets for the pickle ball courts, it's a nice improvement to our parks.

Water Phase One, Bond Anticipation Note, we closed on that just yesterday and got a decent interest rate. If you haven't noticed that the Feds have dropped the rates. The rate is less than what the BAN was last year, so that is always good for the taxpayers of Boston. We are planning on keeping the water projects moving. Those who pay attention to the Board meetings in the minutes, will hear all the updates there.

We did pass the resolution at our last meeting for the cameras to be installed at North Boston Park. They will be going in soon, it's sad that we need to put camera on things, some people cannot behave in our public parks.

Councilwoman Lucachik did discuss the Solar Project. There will be more information coming on the proposed Solar Project here in the Town of Boston. The Town Board's action, we take what is called lead agent on the SEQRA, State Environmental Quality Review Act. We take lead agency on that, the Planning Board provides information to us and we make a determination to close out that SEQRA process. There are many more facets to this and there will be more information. We will keep you posted as we move forward on that proposal.

Public service announcement: Rural Transit has some good news; we anticipate getting a new van to serve our community in the next one to two years. It will be a new Chevy Traverse, all-wheel drive. They were able to secure some additional grant funding and a beneficiary who contributed. The Town of Boston will be getting rid of the big box, the words that are coming out of the senior's mouths, they do not like the van. The new vehicle is something a little more comfortable for them and something easier for our drivers to operate. If anyone is looking to volunteer, we only have one driver for Boston, he comes all the way from Springville, the travel time takes him 22 to 24 minutes just to get here. If

anyone in the community is interested in giving back and serving the community, please reach out to Rural Transit. Even if it just for a couple hours, any amount is appreciated. You will have a nice new vehicle to transport people.

Councilwoman Lucachik touched base on the North Boston Proclamation. Councilman Cartechine and I were both there at the North Boston Fire Company, they are gracious enough to invite us to their celebration. The proclamation is in the Board packet tonight. Her name is Valerie Adams, she is a very young kind-hearted, hero, young lady. She went into a burning building to save one of our senior members of our community. The individual was starting to exit his burning building and went back in for his dog. Valerie went in and saved him and his dog and brought them out to safety. Our first responders arrived and did their job. Kudos to NBVFC for acknowledging her.

WNY Southtown's Scenic Byway has a photo contest that is going on. I talked about it at the last Board meeting. They are seeing lower numbers of photos coming in. So, if you are interested, please send in some photos. There are some gift cards and some nice prizes to win.

The L.E.A.F. event was held by the Conservation Advisory Council. I did attend that on Saturday September 14th. It was well attended. We had a lot of our community partners, DEC, Erie County, Girl Scouts and others. It was a great event. There is nothing better than seeing some Alpacas and Llamas walking around the Town grounds. You do not see that every day in the Town of Boston.

We do have a Comprehensive Plan public meeting scheduled next Monday, I do believe we are going to probably end up moving that.

I am going to be following up with our engineer, who is our partner in this program. When we kicked all of this off, almost a year ago, we did not have the football schedule. We really did not consider Monday night Football, not to mention that the Buffalo Bills were playing at home. Please stay tuned to Town social media and we will get that corrected.

I wanted to touch base on something that is going to affect the Town of Boston., it is just a matter of when, there has been a lot of chat around the world of social media regarding NYSEG Smart Meters. This is a love-hate relationship. There is a municipal official meeting this week, there has been a lot of concern. The first thing I want to bring to the forefront of the conversation before anything else, if you see a large bill and you have a concern that it is not accurate in your opinion, please call NYSEG. This is what they are advising everybody to do, it is a case-by-case scenario. Because they do estimate billing, I don't agree with that, that is their process. Now you compound the Smart Meters with the Public Service Commission allowing a rate increase. Plus the cost of the utility itself, passed directly to the customer, NYSEG does not profit off that. So, that also receives an approval for rate increase. We are all experiencing that these Smart Meters are going in at the same time of rate increases. It is your choice; you can keep the old meter and you will pay \$14.00 more or less to keep. The residents are paying for the meter, that is not a true statement. The meters go into your meter socket. It is basically like a wi-fi network, that is how these meters are phoning home

to NYSEG for their meter readings. They are carrying that signal back to NYSEG and this will help increase their service. All that information will be part of the Board packet at the next meeting. The Town of Boston will see the meters coming in the next month or two. NYSEG will phone and mail postcard to the residential parcel notifying them of that service and make that change.

Thanked Patti and the CAWTILE team for coming out again. I have the information here, Senate Bill 1223. I also have the NYS and NYSEDA study, it is not feasible to put windmills in Lake Erie. We do need to take corrective action.

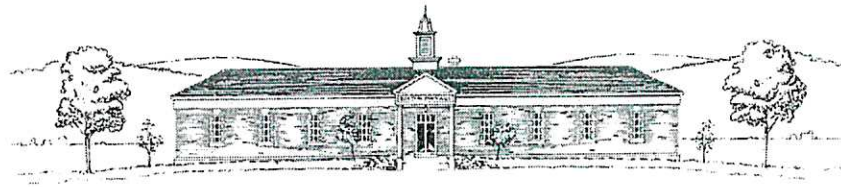
A motion was made by Supervisor Keding and was seconded by Councilwoman Lucachik to adjourn the meeting at 8:28 p.m.

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

four (4) Yes

Carried

SANDRA L. QUINLAN, BOSTON TOWN CLERK



TOWN OF BOSTON

Town Board Meeting: October 2, 2024

Abstract #1 – 2024 Payables	Journal #AP-4632	\$ 427,999.57
Less Credit – SF Fund	Penflex Inc.	- \$ 1,208.23
		\$ 426,791.34

Abstract #2 – Solar Escrow	Journal #AP-4633	\$ 799.02
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Total Payables Due

\$ 427,590.36

Breakout by Fund:

General (A) Fund:	\$ 104,331.11
Highway (DB) Fund:	\$ 16,891.97
Lighting (L30) Fund:	\$ -
Fire (SF) Fund:	\$ 305,133.77
Ambulance (SM) Fund:	\$ 434.49
Refuse & Garbage (SG) Fund:	\$ -
Water Funds:	\$ -
Trust & Agency (TA):	\$ 799.02
Capital Projects (H):	\$ -

Total expenses submitted for approval:

\$ 427,590.36

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.

October 2, 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 - 4632		Journal Desc: AP Batch 35		Journal Date: 9/24/2024		Account Period: 9 - Sep		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC	LIQ	Seq #
A00-0600-0000-0000	ACCOUNTS PAYABLE	Fund A00 AP Account	9/24/2024	Fund A00 AP Account	\$0.00	\$104,331.11	\$0.00		78
A00-0690-0000-0000	CLEARING ACCT-JUSTICE	OFFICE OF STATE COMPTROLLER 1430830-2024-08-01 August 2024 - Justice Court Funds to State/County	9/24/2024	Vendor#: 178	\$4,392.00	\$0.00	\$0.00		77
A00-1220-0400-0000	SUPERVISOR- CONTR	Jason Keding 9/26/24 Association of Erie County Gov't Meeting - 9/26/24	9/24/2024	Vendor#: 1568	\$45.00	\$0.00	\$0.00		63
A00-1220-0400-0000	SUPERVISOR- CONTR	Amazon Capital Services 1KGT-7PDX-HJWG Supervisor - Wireless Keyboard, Cable ties, USB Hub(x2) HDMI Cables	9/24/2024	Vendor#: 2003	\$83.41	\$0.00	\$0.00		43
A00-1410-0401-0000	TOWN CLERK- CONTR	Amazon Capital Services 1JG3-JTMR-77HR Town Clerk - Self Inking Rubber Stamp	9/24/2024	Vendor#: 2003	\$10.90	\$0.00	\$0.00		70
A00-1620-0400-0000	BUILDINGS- CONTR	Certified Pest Solutions 43858 (1184) September 2024 Pest Control Service - Town Hall	9/24/2024	Vendor#: 1811	\$55.00	\$0.00	\$0.00		72
A00-1620-0400-0000	BUILDINGS- CONTR	GREAT PLATE GLASS CO. 003107 Supply and Install Replacement Insulated Vestibule Glass (PO 686)	9/24/2024	Vendor#: 1236	\$1,850.00	\$0.00	\$0.00		64
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701092124 Acct. #141759701 - Town Hall - Fax/internet/alarms (9/29/24-10/28/24)	9/24/2024	Vendor#: 1242	\$339.98	\$0.00	\$0.00		67
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701092124 Acct. #141759701 - Town Hall - Fax/internet/alarms (9/29/24-10/28/24)	9/24/2024	Vendor#: 1242	\$49.99	\$0.00	\$0.00		68
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701092124 Acct. #141759701 - Town Hall - Fax/internet/alarms (9/29/24-10/28/24)	9/24/2024	Vendor#: 1242	\$99.98	\$0.00	\$0.00		69
A00-1620-0400-0000	BUILDINGS- CONTR	Amazon Capital Services 1713-MH79-G9Q9 Buildings - Cleaning Tools, Floor Kit, Wypall, LED Vanity Lighting	9/24/2024	Vendor#: 2003	\$548.98	\$0.00	\$0.00		42
A00-1620-0400-0000	BUILDINGS- CONTR	MONROE EXTINGUISHER CO. I177922 Semi-Annual System Inspection, fusible link, & blowoff cap - Community Room Kitchen	9/24/2024	Vendor#: 115	\$387.50	\$0.00	\$0.00		53
A00-1620-0400-0000	BUILDINGS- CONTR	Constellation NewEnergy, Inc. 69185103001 Acct. #15447649 - NYSEG Energy Supply - Town Hall (9/24) 8340 kwh	9/24/2024	Vendor#: 2100	\$701.65	\$0.00	\$0.00		11
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 142054301091424 Acct. #142054301- Elevator Phone (9/15/24 - 10/14/24)	9/24/2024	Vendor#: 1242	\$39.99	\$0.00	\$0.00		8

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

Created By: epericak

Journal Number: AP - 4632		Journal Desc: AP Batch 35		Journal Date: 9/24/2024	Account Period: 9 - Sep		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC/LIQ	Seq #
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	Constellation NewEnergy, Inc. 69194770401 Acct. #15446179 - NYSEG Energy Supply - Boys & Girls Club (9/24) 4644 kwh	9/24/2024	Vendor#: 2100	\$392.36	\$0.00	\$0.00	12
A00-1620-0403-0000	BUILDING- CONTR- HIGHWAY	SHERWIN-WILLIAMS CO. 6338-5 Paint for Salt Barn	9/24/2024	Vendor#: 294	\$815.70	\$0.00	\$0.00	41
A00-1620-0403-0000	BUILDING- CONTR- HIGHWAY	Certified Pest Solutions 44018 (1174) Emergency Calls - Wasps, Hornets, Yellow Jackets @ Highway Barn, Diesel Pumps & Snack Shack	9/24/2024	Vendor#: 1811	\$420.00	\$0.00	\$0.00	73
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	Certified Pest Solutions 43857 (1183) September 2024 Pest control Service - Trooper barracks	9/24/2024	Vendor#: 1811	\$55.00	\$0.00	\$0.00	71
A00-1650-0400-0000	CENT COMMUNICATIONS- CONTR	Vaspian, LLC INV-022719 October 2024 Billing - VOIP Phone Systems (20 extensions)	9/24/2024	Vendor#: 1947	\$408.00	\$0.00	\$0.00	75
A00-1650-0400-0000	CENT COMMUNICATIONS- CONTR	Kiercom Communications Inc. 4540 Run Network Cable	9/24/2024	Vendor#: 1893	\$200.00	\$0.00	\$0.00	46
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	GreatAmerica Financial Svcs. 37463676 Agreement #018-1753664-000 - Lease for Kyocera TASKalfa 4054ci Copier; Late Fee	9/24/2024	Vendor#: 2039	\$193.39	\$0.00	\$0.00	1
A00-1989-0400-0000	OTHER GENERAL GOV'T SUPPORT	Rotella Grant Management 10012024 October 2024 - Grant writing Services	9/24/2024	Vendor#: 2056	\$1,800.00	\$0.00	\$0.00	17
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	Constellation NewEnergy, Inc. 69186814201 Acct. #15446175 - NYSEG Energy Supply - Boston Colden Signal (9/24) 11 kwh	9/24/2024	Vendor#: 2100	\$0.92	\$0.00	\$0.00	13
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	Constellation NewEnergy, Inc. 69186824901 Acct. #15446178 - NYSEG Energy Supply - Boston Cross Signal (9/24) 269 kwh	9/24/2024	Vendor#: 2100	\$22.63	\$0.00	\$0.00	14
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	Constellation NewEnergy, Inc. 69186823601 Acct. #15446171 - NYSEG Energy Supply - Boston State Signal (9/24) 59 kwh	9/24/2024	Vendor#: 2100	\$4.95	\$0.00	\$0.00	15
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	MARK CHIDDY 2023 & 2024 Boot 2023 & 2024 Boot Allowance	9/24/2024	Vendor#: 311	\$350.00	\$0.00	\$0.00	19
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4205590985 Highway - Uniforms	9/24/2024	Vendor#: 1758	\$64.42	\$0.00	\$0.00	20
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4204884805 Highway - Uniforms	9/24/2024	Vendor#: 1758	\$64.42	\$0.00	\$0.00	26
A00-5132-0400-0000	GARAGE-CONTR	Constellation NewEnergy, Inc. 69185103101 Acct. #15446170 - NYSEG Energy Supply - HWY Barn (9/24) 2520 kwh	9/24/2024	Vendor#: 2100	\$212.01	\$0.00	\$0.00	10
A00-5132-0400-0000	GARAGE-CONTR	Charter Communications 144899501092124 Acct. #144899501 - HWY - Fax/Alarm/Cable (9/26/24-10/28/24)	9/24/2024	Vendor#: 1242	\$90.19	\$0.00	\$0.00	66

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

Created By: epericak

Journal Number: AP - 4632		Journal Desc: AP Batch 35		Journal Date: 9/24/2024		Account Period: 9 - Sep		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #	
A00-6772-0400-0000	PROGRAMS FOR AGING- CONTR	RURAL TRANSIT SERVICE, INC. 9/28/24 Rural Transit Van Service for 6/1/25 - 5/31/26	9/24/2024	Vendor#: 1555	\$401.00	\$0.00	\$0.00	49	
A00-6772-0400-0000	PROGRAMS FOR AGING- CONTR	McCullagh Coffee 117657 Coffee for Nutrition Program	9/24/2024	Vendor#: 1768	\$93.90	\$0.00	\$0.00	36	
A00-7110-0201-0000	EQUIPMENT	Super Seal Sealcoating Company, LLC 3198 2024 Tennis Court Resurfacing with Striping in accordance with USTA, 2 tennis, 1 basketball, 2 pickleball (Resolution 2024-18)	9/24/2024	Vendor#: 2102	\$83,200.00	\$0.00	\$0.00	37	
A00-7110-0400-0000	PARKS- CONTR	Modern Portable Toilets, Inc. 11909203 Portable Toilet @ South Boston Park 8/1/24 - 8/31/24	9/24/2024	Vendor#: 1990	\$170.00	\$0.00	\$0.00	25	
A00-7110-0400-0000	PARKS- CONTR	NYSEG 9/24 - Acct. #1009-1678-366 Acct. #1009-1678-366 - N. Boston Park (73 kwh)	9/24/2024	Vendor#: 37	\$33.53	\$0.00	\$0.00	9	
A00-7110-0400-0000	PARKS- CONTR	Constellation NewEnergy, Inc. 69212857501 Acct. #15446177 - NYSEG Energy Supply - Town Park (9/24) 1618 kwh	9/24/2024	Vendor#: 2100	\$135.98	\$0.00	\$0.00	16	
A00-7110-0400-0000	PARKS- CONTR	NYSEG 9/24 - Acct. #1001-6047-333 Acct. #1001-6047-333 - Town Park (1618 kwh)	9/24/2024	Vendor#: 37	\$198.85	\$0.00	\$0.00	45	
A00-7110-0400-0000	PARKS- CONTR	Constellation NewEnergy, Inc. 69230133501 Acct. #15446167 - NYSEG Energy Supply - N. Boston Park (9/24) 73 kwh	9/24/2024	Vendor#: 2100	\$6.14	\$0.00	\$0.00	76	
A00-7110-0400-0000	PARKS- CONTR	Certified Pest Solutions 44018 (1174) Emergency Calls - Wasps, Hornets, Yellow Jackets @ Highway Barn, Diesel Pumps & Snack Shack	9/24/2024	Vendor#: 1811	\$75.00	\$0.00	\$0.00	74	
A00-7510-0401-0000	HISTORIAN- CONTR	Frank Gamel 9/10/24 Reimb Gov't Appointed Historians of WNY - 2024 Fall Meeting Registration	9/24/2024	Vendor#: 1961	\$40.00	\$0.00	\$0.00	38	
A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 9/20/24 Reimb. CAC - LEAF Event Costs 2024 (Buffalo Zoomobile, Penn Dixie, Tables, Food, Advertising)	9/24/2024	Vendor#: 1982	\$286.18	\$0.00	\$0.00	54	
A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 9/20/24 Reimb. CAC - LEAF Event Costs 2024 (Buffalo Zoomobile, Penn Dixie, Tables, Food, Advertising)	9/24/2024	Vendor#: 1982	\$516.90	\$0.00	\$0.00	55	
A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 9/20/24 Reimb. CAC - LEAF Event Costs 2024 (Buffalo Zoomobile, Penn Dixie, Tables, Food, Advertising)	9/24/2024	Vendor#: 1982	\$200.00	\$0.00	\$0.00	56	
A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 9/20/24 Reimb. CAC - LEAF Event Costs 2024 (Buffalo Zoomobile, Penn Dixie, Tables, Food, Advertising)	9/24/2024	Vendor#: 1982	\$25.02	\$0.00	\$0.00	57	

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

Created By: epericak

Journal Number: AP - 4632		Journal Desc: AP Batch 35		Journal Date: 9/24/2024	Account Period: 9 - Sep		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC/LIQ	Seq #
A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 9/20/24 Reimb. CAC - LEAF Event Costs 2024 (Buffalo Zoomobile, Penn Dixie, Tables, Food, Advertising)	9/24/2024	Vendor#: 1982	\$47.97	\$0.00	\$0.00	58
A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 9/20/24 Reimb. CAC - LEAF Event Costs 2024 (Buffalo Zoomobile, Penn Dixie, Tables, Food, Advertising)	9/24/2024	Vendor#: 1982	\$11.98	\$0.00	\$0.00	59
A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 9/20/24 Reimb. CAC - LEAF Event Costs 2024 (Buffalo Zoomobile, Penn Dixie, Tables, Food, Advertising)	9/24/2024	Vendor#: 1982	\$1.96	\$0.00	\$0.00	60
A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 9/20/24 Reimb. CAC - LEAF Event Costs 2024 (Buffalo Zoomobile, Penn Dixie, Tables, Food, Advertising)	9/24/2024	Vendor#: 1982	\$35.94	\$0.00	\$0.00	61
A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 9/20/24 Reimb. CAC - LEAF Event Costs 2024 (Buffalo Zoomobile, Penn Dixie, Tables, Food, Advertising)	9/24/2024	Vendor#: 1982	\$37.05	\$0.00	\$0.00	62
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Aflac 497428 Employee Funded Supplemental Health Ins. - September 2024	9/24/2024	Vendor#: 1887	\$315.72	\$0.00	\$0.00	47
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Highmark BCBSWNY 240920325921 Health Insurance Premiums - October 2024	9/24/2024	Vendor#: 1378	\$4,746.82	\$0.00	\$0.00	50
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Lifetime Benefits Solutions, Inc. A066174-IN HRA Admin Fee - September 2024	9/24/2024	Vendor#: 2054	\$52.80	\$0.00	\$0.00	39
DB0-0600-0000-0000	ACCOUNTS PAYABLE	Fund DB0 AP Account	9/24/2024	Fund DB0 AP Account	\$0.00	\$16,891.97	\$0.00	80
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	GERNATT ASPHALT PRODUCTS, INC. 10734 09F21HB-9.5mm<.3-402.09 Stone for Drainage (71.96 tons) & POP (7.98 tons)	9/24/2024	Vendor#: 212	\$628.15	\$0.00	\$0.00	35
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	GERNATT ASPHALT PRODUCTS, INC. 10526 09F21HB-9.5mm<.3-402.09 R Stone for Drainage (16.97 tons) & POP (16.06 tons)	9/24/2024	Vendor#: 212	\$1,220.02	\$0.00	\$0.00	32
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	GERNATT ASPHALT PRODUCTS, INC. 10526 09F21HB-9.5mm<.3-402.09 R Stone for Drainage (16.97 tons) & POP (16.06 tons)	9/24/2024	Vendor#: 212	\$1,289.14	\$0.00	\$0.00	33
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	GERNATT ASPHALT PRODUCTS, INC. 10734 09F21HB-9.5mm<.3-402.09 Stone for Drainage (71.96 tons) & POP (7.98 tons)	9/24/2024	Vendor#: 212	\$5,664.43	\$0.00	\$0.00	34
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Emerling Chrysler Dodge Jeep Ram 106272 Actuator	9/24/2024	Vendor#: 1854	\$144.97	\$0.00	\$0.00	27

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

Created By: epericak

Journal Number: AP - 4632		Journal Desc: AP Batch 35		Journal Date: 9/24/2024		Account Period: 9 - Sep		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC/LIQ	Seq #	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	FPS Hydraulics 10475 Hydraulic R16 Two Wire Hose, Hydraulic Crimp Fittings, Adapter Fitting	9/24/2024	Vendor#: 1988	\$217.88	\$0.00	\$0.00	28	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Amazon Capital Services 1DPT-LPF6-HNGR Highway - Steering Shaft, Yellow LED light bar, Waterproof Rocker Switch, Marine Clinometer	9/24/2024	Vendor#: 2003	\$135.34	\$0.00	\$0.00	29	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Fastenal Company NYORC92473 Washers, HEX Nuts, HEX Cap Screws	9/24/2024	Vendor#: 1598	\$85.03	\$0.00	\$0.00	30	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Guis Ace Hardware 28496/7 Rocker Switch	9/24/2024	Vendor#: 2008	\$23.99	\$0.00	\$0.00	18	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Linde Gas & Equipment Inc. 45329202 Acetylene & Oxygen Cylinder Rental (8/20/24 - 9/20/24)	9/24/2024	Vendor#: 2009	\$157.78	\$0.00	\$0.00	21	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Fastenal Company NYORC92523 Hex Cap Screws, Fender Washers	9/24/2024	Vendor#: 1598	\$26.89	\$0.00	\$0.00	22	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	PD MECHANICAL 6960 Fluid Film 55 gal	9/24/2024	Vendor#: 1311	\$1,375.00	\$0.00	\$0.00	23	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 136920 Material sheared and formed as per sample supplied by customer	9/24/2024	Vendor#: 134	\$35.00	\$0.00	\$0.00	24	
DB0-5142-0400-0000	SNOW REMOVAL- CONTRACTUAL	GERNATT ASPHALT PRODUCTS, INC. 10478 Abrasive Sand for Winter (20.39 tons)	9/24/2024	Vendor#: 212	\$100.93	\$0.00	\$0.00	31	
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Lifetime Benefits Solutions, Inc. A066174-IN HRA Admin Fee - September 2024	9/24/2024	Vendor#: 2054	\$46.20	\$0.00	\$0.00	40	
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Highmark BCBSWNY 240920325921 Health Insurance Premiums - October 2024	9/24/2024	Vendor#: 1378	\$4,688.04	\$0.00	\$0.00	51	
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Highmark BCBSWNY 240920325921 Health Insurance Premiums - October 2024	9/24/2024	Vendor#: 1378	\$594.44	\$0.00	\$0.00	52	
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Aflac 497428 Employee Funded Supplemental Health Ins. - September 2024	9/24/2024	Vendor#: 1887	\$458.74	\$0.00	\$0.00	48	
SF0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SF0 AP Account	9/24/2024	Fund SF0 AP Account	\$0.00	\$305,133.77	\$0.00	79	
SF0-9025-0400-0000	SERVICE AWARDS PROGRAM - Cont.	PENFLEX, INC. 2024-422 Participant Fee for Fire Service Award Program (189 Participants)	9/24/2024	Vendor#: 240	\$4,347.00	\$0.00	\$0.00	2	
SF0-9025-0400-0000	SERVICE AWARDS PROGRAM - Cont.	PENFLEX, INC. 2024-422 Participant Fee for Fire Service Award Program (189 Participants)	9/24/2024	Vendor#: 240	\$300.00	\$0.00	\$0.00	3	
SF0-9025-0400-0000	SERVICE AWARDS PROGRAM - Cont.	PENFLEX, INC. 2024-422 Participant Fee for Fire Service Award Program (189 Participants)	9/24/2024	Vendor#: 240	\$595.00	\$0.00	\$0.00	4	

October 2, 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 - 4632		Journal Desc: AP Batch 35		Journal Date: 9/24/2024		Account Period: 9 - Sep		Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC/LIQ	Seq #	
SF0-9025-0400-0000	SERVICE AWARDS PROGRAM - Cont.	PENFLEX, INC. 2024-422 Participant Fee for Fire Service Award Program (189 Participants)	9/24/2024	Vendor#: 240	\$1,100.00	\$0.00	\$0.00	5	
SF0-9025-0400-0000	SERVICE AWARDS PROGRAM - Cont.	PENFLEX, INC. 2024-422 Participant Fee for Fire Service Award Program (189 Participants)	9/24/2024	Vendor#: 240	\$0.00	\$1,208.23	\$0.00	6	
SF0-9025-0800-0000	SERVICE AWARDS PROGRAM - Benefits	Nationwide Retirement Plans 2024 Contribution 2024 LOSAP Contribution for the Town of Boston Fireman's Fund Service Award Program (per budget)	9/24/2024	Vendor#: 1655	\$300,000.00	\$0.00	\$0.00	7	
SM0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SM0 AP Account	9/24/2024	Fund SM0 AP Account	\$0.00	\$434.49	\$0.00	81	
SM0-4540-0400-0000	CONTRACTUAL	Constellation NewEnergy, Inc. 69218516801 Acct. #15446173 - NYSEG Energy Supply - Boston EMS Building (9/24) 1920 kwh	9/24/2024	Vendor#: 2100	\$162.08	\$0.00	\$0.00	65	
SM0-4540-0400-0000	CONTRACTUAL	NYSEG 9/24 - Acct. #1001-6047-341 Acct. #1001-6047-341 - Boston EMS Building (1920 kwh)	9/24/2024	Vendor#: 37	\$272.41	\$0.00	\$0.00	44	
Total Number of 81 Transactions			No Errors		\$427,999.57	\$427,999.57	\$0.00		

AP - 4632 Summary By Fund Number

Fund	Debit	Credit	ENC\LIQ
A00	\$104,331.11	\$104,331.11	\$0.00
DB0	\$16,891.97	\$16,891.97	\$0.00
SF0	\$306,342.00	\$306,342.00	\$0.00
SM0	\$434.49	\$434.49	\$0.00
Total	\$427,999.57	\$427,999.57	\$0.00

October 2, 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 - 4633		Journal Desc: AP Batch 36		Journal Date: 9/24/2024		Account Period: 9 - Sep		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	9/24/2024	Fund TA0 AP Account	\$0.00	\$799.02	\$0.00		2
TA0-1000-0031-0000	SOLAR ESCROW	CPL 102822 Project No. R24.15418.00 - Feddick Rd. Solar - Services Ending 8/23/2024 (9 hr)	9/24/2024	Vendor#: 1918	\$799.02	\$0.00	\$0.00		1
Total Number of 2 Transactions			No Errors		<u>\$799.02</u>	<u>\$799.02</u>	<u>\$0.00</u>		

AP - 4633 Summary By Fund Number

Fund	Debit	Credit	ENC	LIQ
TA0	\$799.02	\$799.02	\$0.00	
Total	\$799.02	\$799.02	\$0.00	

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

The truth about smart meters.



Smart meters measure actual energy usage.

- Smart meters are working exactly as designed—producing a monthly bill based on actual use.
- What you pay monthly reflects the energy you’ve used monthly.

Every reading is precise.

- The smart meter models selected for your home have passed rigorous testing for accuracy and are approved by the New York State Public Service Commission.
- Every shipment of meters is subject to random sample testing. The meters are $\pm 100\%$ accurate.
- We never stop testing, even after installation. Smart meters that aren’t meeting our standards are replaced.

Why is my bill amount changing?

We encourage you to contact us if you have specific concerns. While billing errors and customer concerns are unique issues, here are some factors that may impact your bill amount:

- High temperatures and severe weather this summer have led to higher usage of air conditioning and smaller appliances like sump pumps or dehumidifiers.
- Customers with estimated reads before receiving their smart meter may see a higher bill because estimates, based on the previous year’s usage, were low.
- Energy supply prices in the marketplace can lead to bill variations. If you purchase your supply from NYSEG, we pass through that market cost without profit. You can also shop for your supply through an Energy Services Company, or ESCO.
- Our delivery rate went up in May in accordance with our Reliable Energy New York plan approved by the New York Public Service Commission.

A record of reliability.

- NYSEG and RG&E issue approximately 1.5 million bills per month—less than one percent of bill complaints have required an adjustment in 2024.
- We have a devoted customer service escalation team that focuses on complex billing matters.
 - Nine experts focus solely on these cases.
 - This year, the team has handled more than 3,600 cases. They’ve resolved 96 percent of those.





Lancaster & Lockport Divisions

Community Leaders Meeting

Municipal, Community & Business Relations

September 16, 2024

Agenda



01 Welcome & Introductions

Christopher Knospe
Regional Manager – Municipal, Community & Business Relations

02 Safety Moment

Christopher Knospe
Regional Manager, Municipal, Community & Business Relations

03 Avangrid and NYSEG Overview

Christopher Knospe
Regional Manager, Municipal, Community & Business Relations

04 Executive Update

Patricia (Trish) Nilsen
President & Chief Executive Officer, NYSEG and RG&E

05 Customer Experience Update

Patricia (Trish) Nilsen
President & Chief Executive Officer, NYSEG and RG&E

06 Smart Meters

Christopher Knospe
Regional Manager, Municipal, Community & Business Relations

07 Electrical Capacity

Tim Ellis
Vice President, State Government Relations

08 Electric Operations

Gheorghe Nicula
Senior Manager Regional Operations

09 Vegetation Management

Gheorghe Nicula
Senior Manager Regional Operations

10 Integrated Projects

Mark Walck
Unit Manager/Integrated Projects (CLCPA)

11 Company Volunteering

Christopher Knospe
Regional Manager, Municipal, Community & Business Relations

12 Questions & Open Discussion



Welcome

Christopher Knospe
Regional Manager
Municipal, Community & Business Relations

Safety Moment





Stay safe at home with these four tips:

- **Avoid overloading outlets**

Make sure your outlet isn't being overloaded with too many devices and appliances using adapters and extension cords. Additionally, only one heat-producing device should be plugged into an outlet at a time (coffee maker, hair dryer, etc.), and refrigerators, ovens, laundry machines and other major appliances should be plugged straight into the wall and not an adapter or extension cord.

- **Unplug appliances when not in use**

Not only will unplugging appliances prevent you from using unnecessary energy, it could also help protect your appliances from surges and other electrical mishaps.

- **Never run cords under carpets, rugs, doors or windows**

Running cords throughout your house can cause tripping hazards as well as inviting electrical accidents when they're consistently out in the open. And a cord under a rug or carpet is a fire hazard. If you find you're using extension cords regularly, consult your electrician about adding new outlets around your home within reach of the things you need to plug in.

- **Get rid of damaged extension cords**

Making sure you're using the correct extension cord for the environment and circumstance will help prolong the lifespan of your cords, but they're meant to be replaced as needed. Instead of trying to fix damaged cords, updating, or upgrading your extension cords when they're not working properly will help prevent sparks, surges, and electrical fires. Your extension cords should also have surge protectors.



Avangrid and NYSEG Overview





Key points

- **Footprint in 24 states with \$41 billion in assets**
- **3rd largest onshore renewables generator in the U.S with 8,700 Megawatts**
- **12.3 million metric tons of CO₂ emissions avoided**
- **8,500 Megawatts total installed capacity of wind and solar in 22 states**
- **9 electric power markets**
- **24/7 generation system control room, power trading and battery storage**

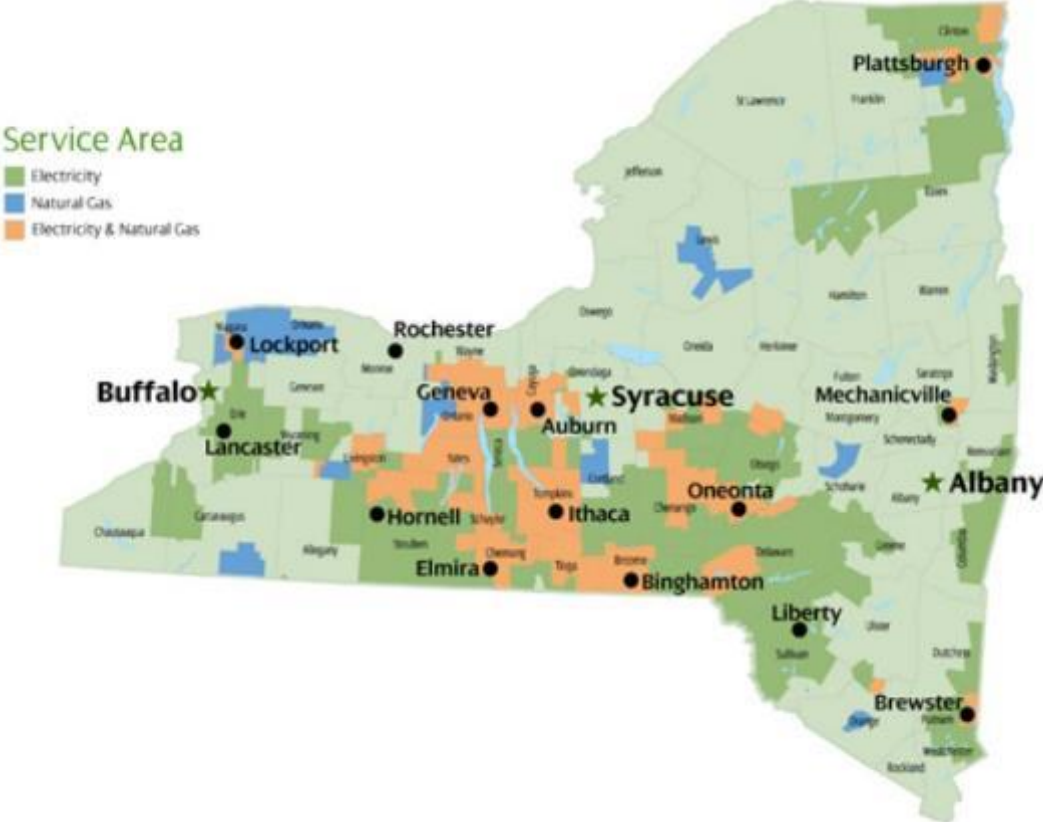
\$41 billion
in assets with a
presence in 24 states



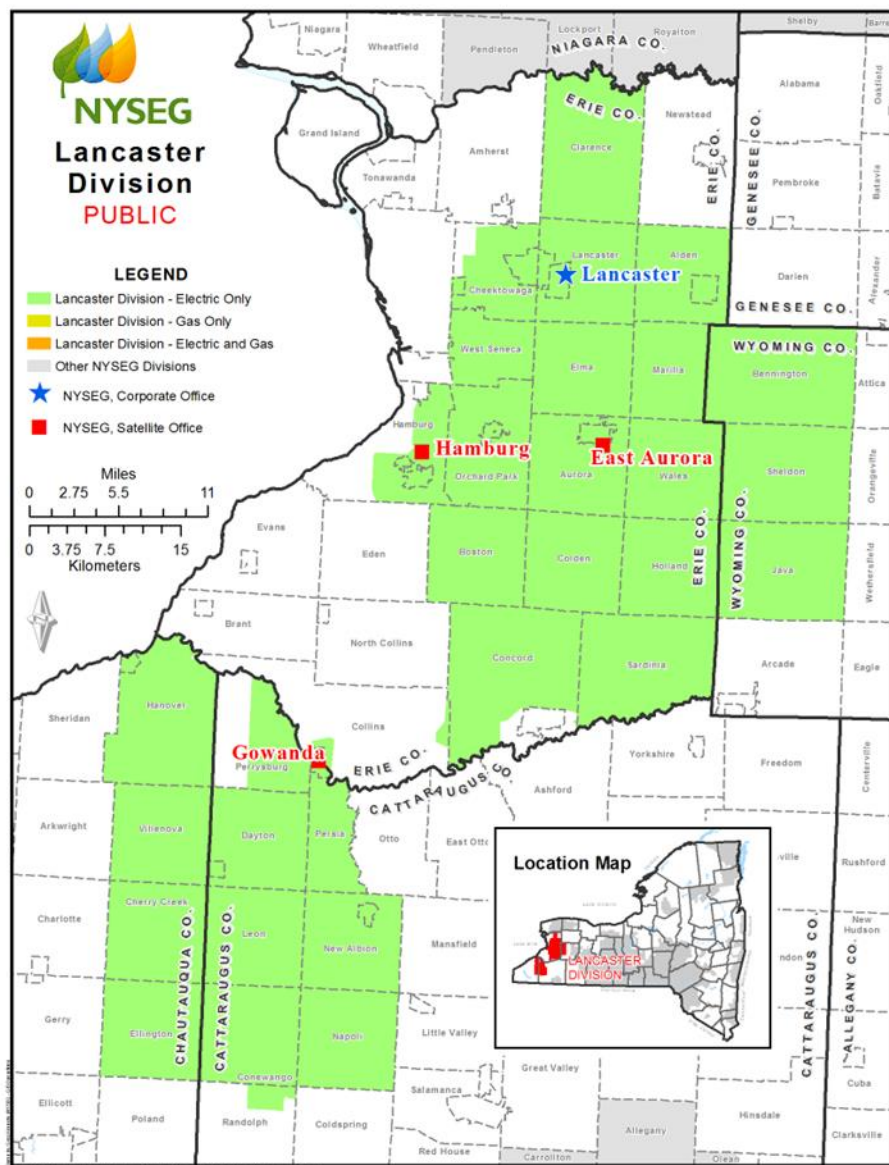
[Link to 2023 Sustainability Report](#)

2023 Impact at a Glance

62% Sustainable Finance as we increase our ability to provide affordable, renewable energy while reducing climate risks 	Named One of America's Most JUST Companies by JUST Capital	3rd party assurance for GHG emissions across scope 1, scope 2 and scope 3 
\$4.4 million in disadvantaged communities in EV charger infrastructure for greater, more equitable access 	ISO 45001 certification for 98% of employees 	3rd largest bonds issuer of Green, Social and Sustainability in the U.S. among utilities* * Bloomberg V/22/2024
\$284 million spent with diverse suppliers in support of our \$300 million commitment by 2025 	\$102 million invested in energy innovation	Achieved 94% participation in our 401(k) Plan and enhanced the 401(k) match for all new hires 
 23,308 hours of corporate volunteering	 37,740 hours of cybersecurity training	



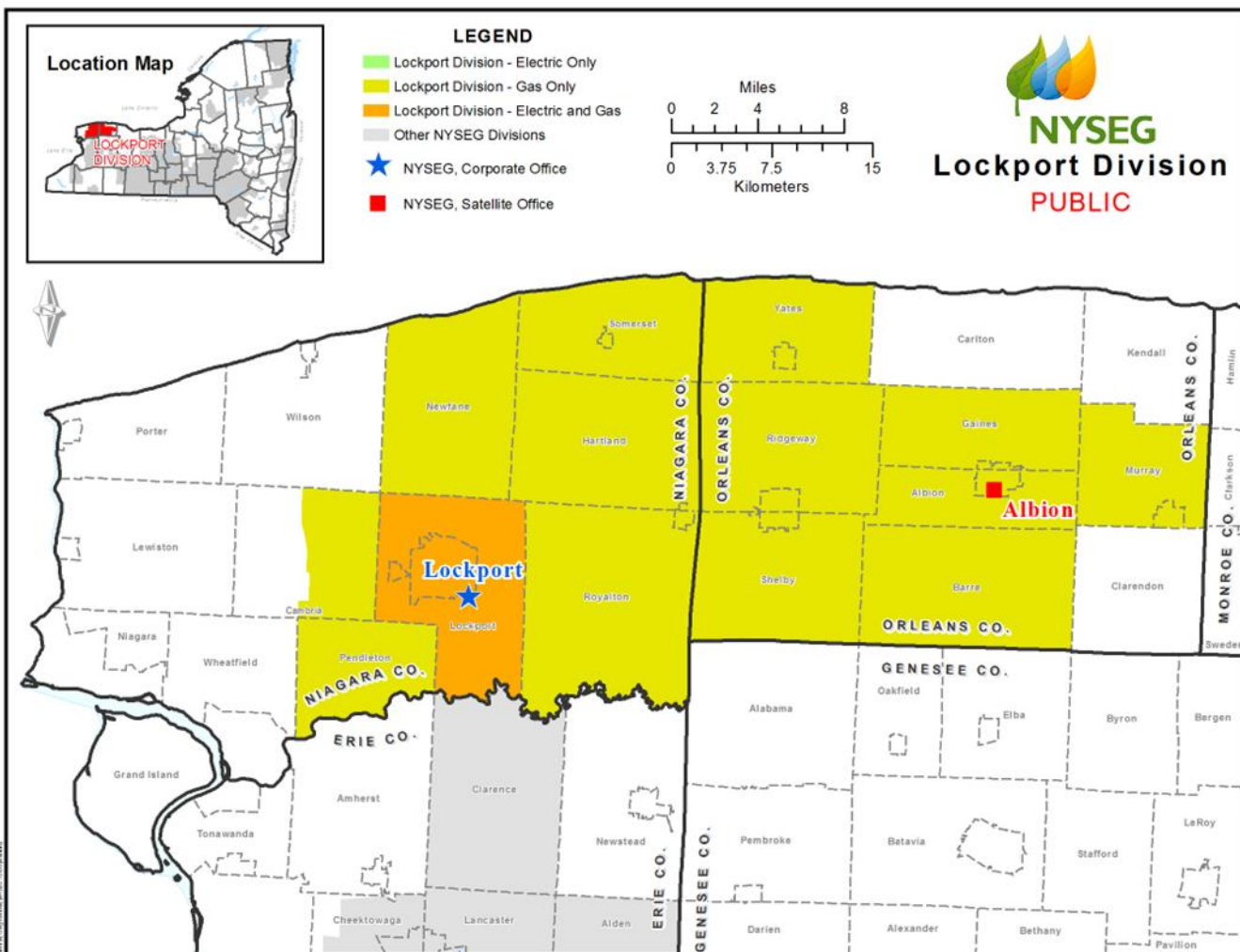
Lancaster Division Overview



The Lancaster Division is **1,131** square miles, serves approximately **169,818** electric customers, and is comprised of:

- **52** transmission lines
- **61** substations
- **163** distribution circuits
 - **3,608** circuit miles — **3,047** overhead miles and **561** underground miles

Lockport Division Overview



The Lockport Division is **53.5** square miles, and serves approximately **20,145** electric customers, and **32,699** natural gas customers.

The electrical system is comprised of:

- **13** transmission lines
- **12** substations
- **32** distribution circuits
 - **306** circuit miles — **229** overhead miles and **77** underground miles

The natural gas systems is comprised of:

- **26** miles of transmission and **583** miles of distribution lines

Executive Update

Patricia (Trish) Nilsen
President & Chief Executive Officer
NYSEG and RG&E



Customer Experience Update





Since the pandemic, NYSEG and RG&E have made significant improvements in customer experience

Background	• The pandemic inhibited the ability to read inside meters, shut off customers in arrears, and retain experienced employees. • Higher commodity costs, estimated bills, and a tougher economic environment have caused an increase in complex customer inquiries.
Actions	• Accelerated Smart Meter installations: With the direct link between smart meter capability and accurate billing, we have delivered over 700k smart meters across NY. • Employed a capable workforce: Hired 140 new Customer Service representatives and meter readers with enhanced onboarding and training. • Deployed new digital tools: Launched a new website & mobile app to increase self-service, with functionality such as Apple Pay, Google Pay, Home Move, Outage tracking, and New Service Connections. • Proactive community outreach: In 2023, NYSEG and RG&E held more than 220 in-person community events around the state to meet our customers where they live. • Improved on Customer Service metrics: Exceeding targets for service level and estimated bills and making wholesale improvements for complaints and contact satisfaction levels.
Next Steps	• Continue positive progress across all workstreams • Evolve the measure for customer satisfaction to align with best practices and the new economic environment.

Customer Service Scorecard as of June 30, 2024



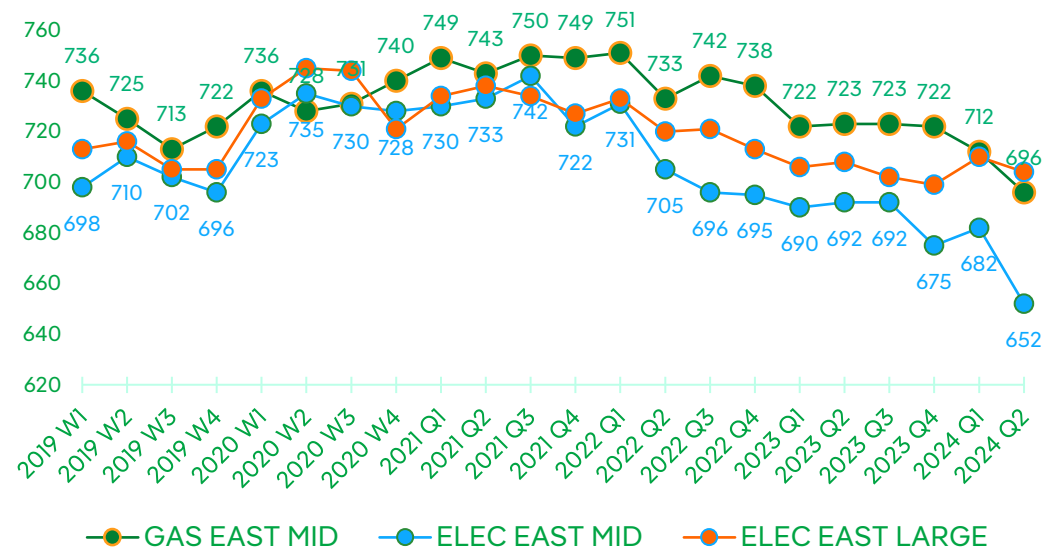
	Measure	Target	2019	2020	2021	2022	2023	2024
NYSEG	% Calls Answered in 30 Seconds	>70%	63.3%	68.7%	70.5%	43.2%	72.7%	76.9%
	Contact Satisfaction	>89.5%	91%	90.9%	90.6%	84.7%	85.2%	84.2%
	Estimated Bills	<6.76%	6.2%*	10.1%*	9.7%	12..6%	6.7%	2.45%
	PSC Complaint Rate	<1	0.33	0.31	0.42	1.49	4.66	0.95
RG&E	% Calls Answered in 30 Seconds	>70%	75.7%	77.8%	75.8%	41.6%	76.1%	76.3%
	Contact Satisfaction	>88%	90.3%	92.2%	91%	80.4%	81.0%	82.8%
	Estimated Bills	<15.65%	6.1%*	11.6%*	25.6%	27.9%	11.8%	3.64%
	PSC Complaint Rate	<1	0.17	0.30	0.33	3.37	5.33	0.94

Green = Achieved or tracking to target, Grey = Not achieved

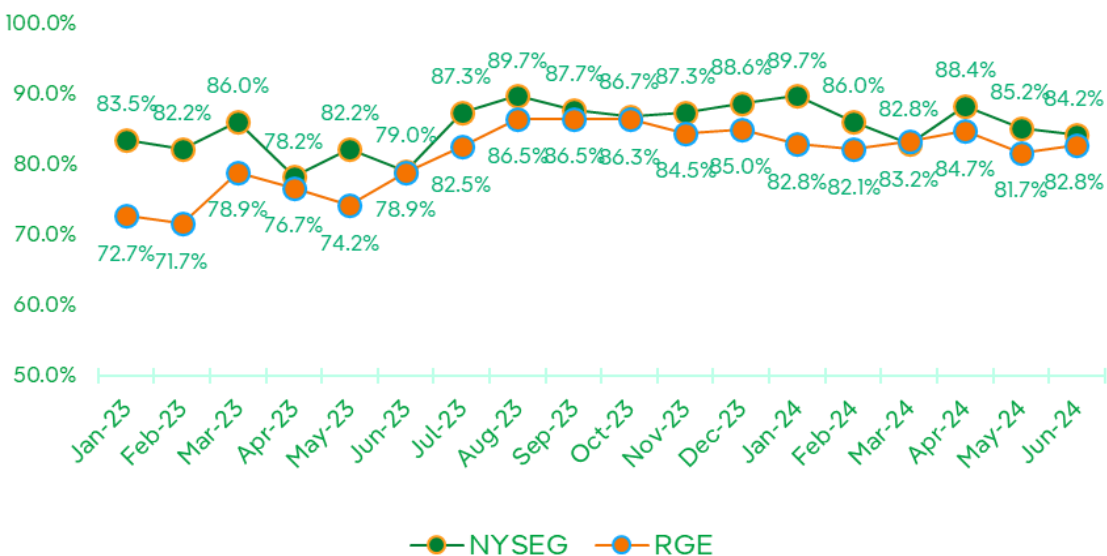
Improved Contact Satisfaction



Despite the decrease in customer sat scores across the industry, NYSEG and RG&E's customer satisfaction scores are up



- Overall satisfaction for gas and electricity has declined from Q3 2021 to Q2 2024 (source: JD Power) :
 - Electricity east large segment decreased 4%
 - Electricity east midsize down 14%
 - Gas midsize segment decreased 8%



- Despite the downward industry trend in the Contact Satisfaction survey, NYSEG and RG&E scores increased in the last 12 months:
 - NYSEG increased by 6%
 - RGE increased by 5%



Digital technology deployed to enhance the customer experience and improve operational efficiency

New Mobile App experience

- 42% adoption across NY
- 4.5/5-star rating on Apple/Google stores

New Web Support Center with 220k annual users

- Will ensure faster inquiry resolution
- More positive customer experience

Proactive communications & online reporting

- 88.6% of customers enrolled in outage alerts
- New outage reporting mobile app to report and track power restoration

Redesigned service for contractors

- 44.6K+ online status checks
- Lowered avg. call time by over 7.5 minutes
- Reduced application turnaround time by 85%

High-quality, 24/7 support for customer queries

- Handled 5,777 conversations for 3,238 customers since June launch

Customer-centric online payment experience

- Now includes Apple and Google Pay
- 13.5% increase in transaction volumes year over year

Re-designed, automated online home-move process

- 85% enrollment in paperless billing
- 3,463 automated applications to-date



Smart Meters

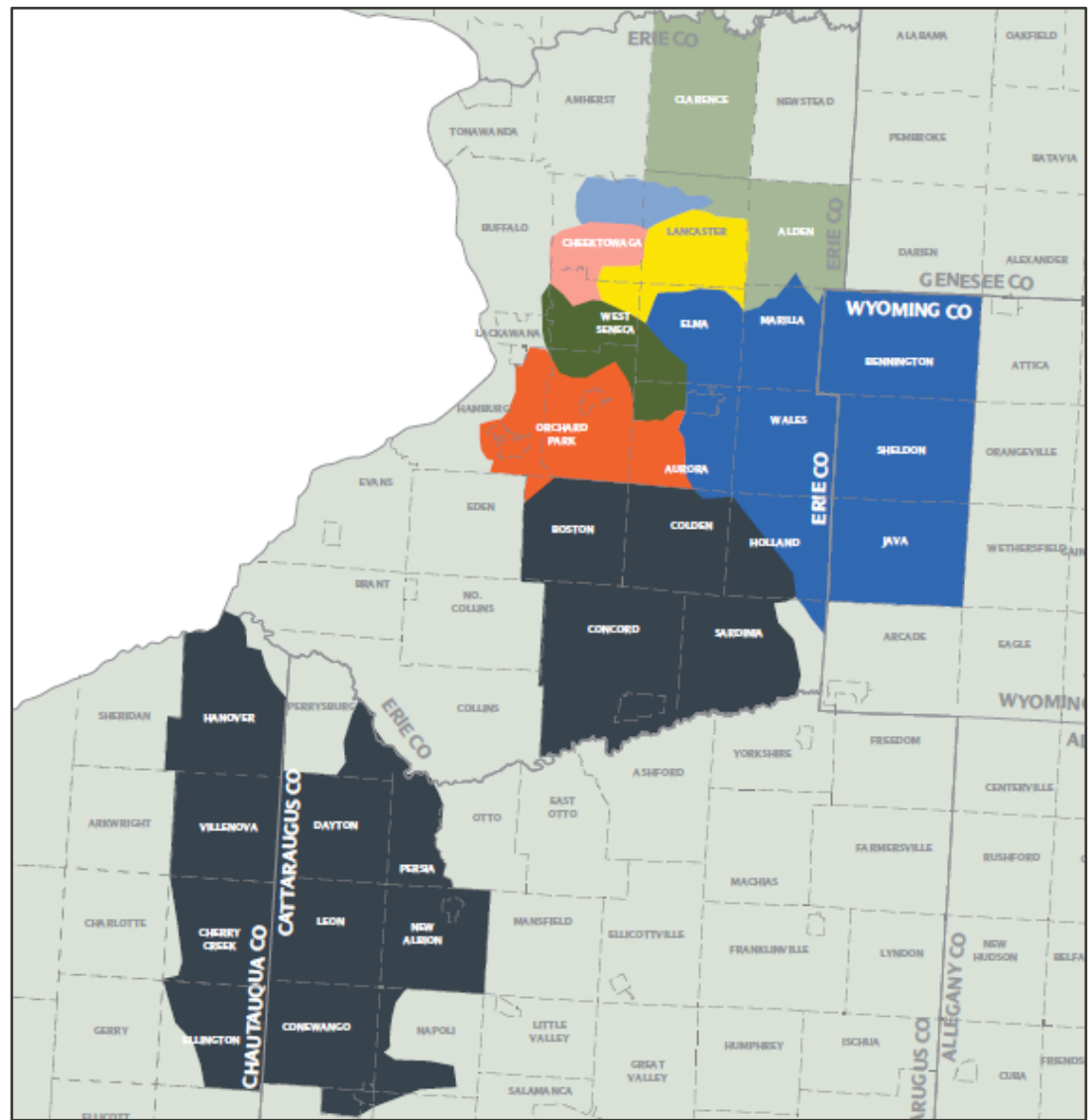
Christopher Knospe
Regional Manager
Municipal, Community & Business Relations

Lancaster Division Smart Meter Installations



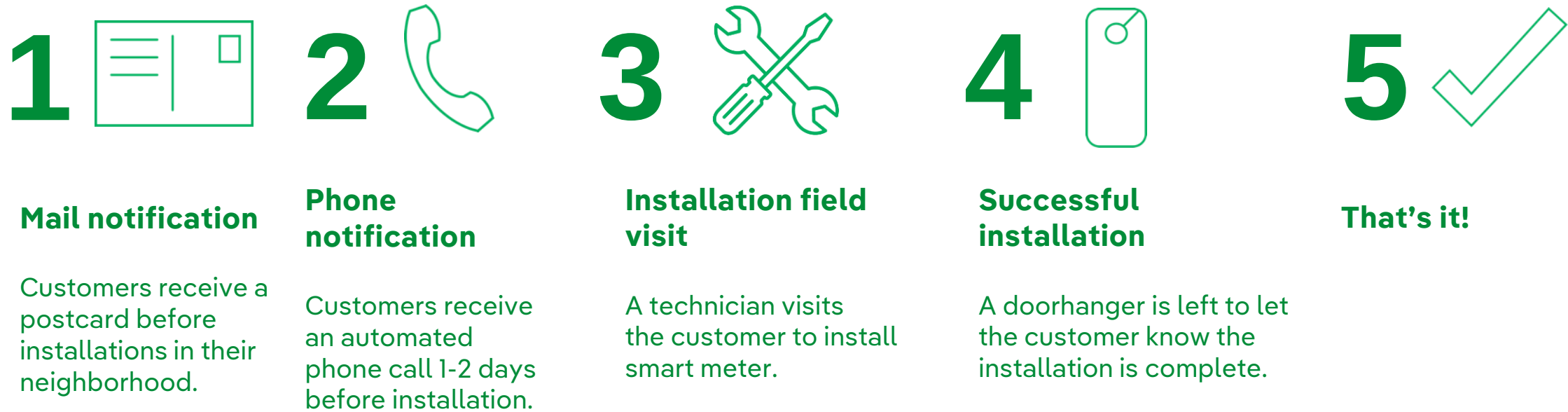
Installation Schedule

- Phase 1
- Phase 2
- Phase 3
- Phase 4
- Phase 5
- Phase 6
- Phase 7
- Phase 8



- Installations began in January 2024 in the Lancaster Division and expect to continue through the end of the year.
- 76,057 smart meters have been installed in the Lancaster Division to date.
- 777,770 smart meters installed across NYSEG and RG&E to date.

Installation: What Customers Can Expect



NYSEG’s authorized contract partner, Grid One Solutions, will be upgrading/replacing meters in the Liberty Division. They will be carrying a photo ID, and their vehicles will display the NYSEG logo. Meter upgrades and replacements take just a matter of minutes.





- **Fewer estimates** — Smart meters measure detailed hourly energy use so monthly bills are based on actual energy use.
- **No more customer reads** — If customers provide a meter reading on the months we estimate or have an indoor or difficult-to-access meter, they won't need to provide a meter reading. A smart meter does it automatically.
- **Fewer onsite visits** — Smart meters send meter readings automatically, reducing the need for visits to homes and businesses for regular readings.
- **Faster outage response** — Two-way communication allows for faster diagnosis and quicker response by pinpointing outages based on smart meter status.
- **Makes moving even easier** — With faster access to customers' electricity service when they need it and stopping service when they don't.
- **Energy Manager** — Energy Manager provides personalized recommendations and hourly energy use, so you can better understand and control your energy use.

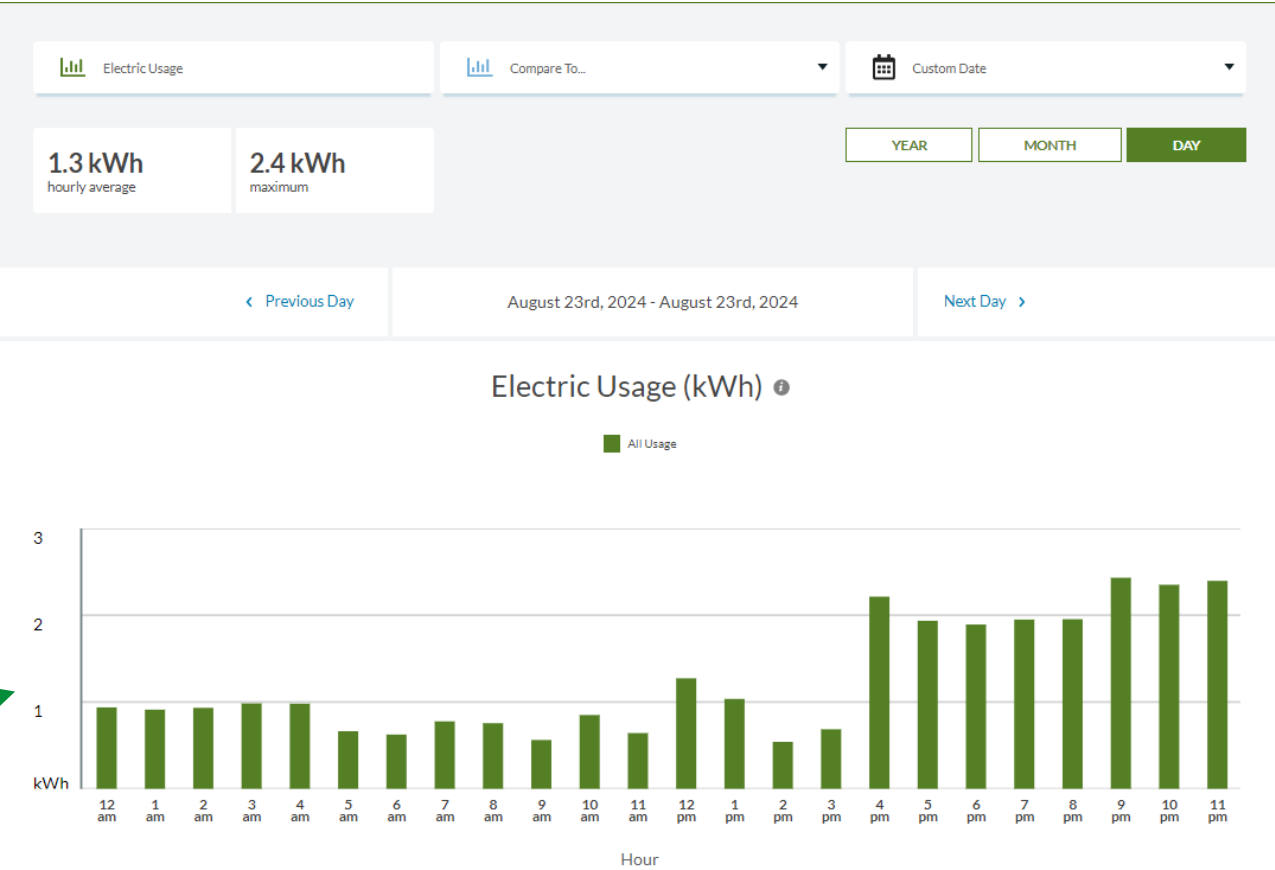


Customers can access Energy Manager through their online account.



Daily Use for the Month

Hourly Use for a Day





- We are working with our customers to review their bills to ensure their accuracy. Some key takeaways:
 - Each bill needs to be reviewed on a customer-by-customer basis.
 - Higher energy usage and overall cost of a customer's bill is NOT a result of a smart meter being installed — the smart meter models selected have passed rigorous testing for accuracy and are approved by the New York State Public Service Commission.
 - Hotter and wetter than normal summer resulted in increased usage of central air, fans, window units, sump pumps, dehumidifiers, etc.
 - Increased delivery charge based on NYSEG's 2023 rate case approved by the Public Service Commission – November 1, 2023 & May 1, 2024.
 - Energy supply prices in the marketplace can fluctuate — NYSEG does not make any money on the supply portion of a customer's bill.
 - Customer's estimated bills based on historic use may have been lower than actual energy used.



- How we are supporting our customers:
 - Escalating customer inquiries referred by our community leaders to our Customer Service teams.
 - Customer Service Representatives available through our call center at 1-800-572-1111.
 - In-person “Customer Connections” events to help customers in the community.

Date	Location	Time
Tuesday, September 24 th	Clarence Town Hall	12:00 p.m. – 2:00 p.m.
Tuesday, September 24 th	Cheektowaga Senior Center	4:30 p.m. – 6:30 p.m.
Wednesday, September 25 th	Depew Municipal Building	12:00 p.m. – 2:00 p.m.
Wednesday, September 25 th	Alden Municipal Building	4:30 p.m. – 6:30 p.m.
Thursday, September 26 th	West Seneca Public Library	4:30 p.m. – 6:30 p.m.

Electrical Capacity

Tim Ellis

Vice President, State Government Relations



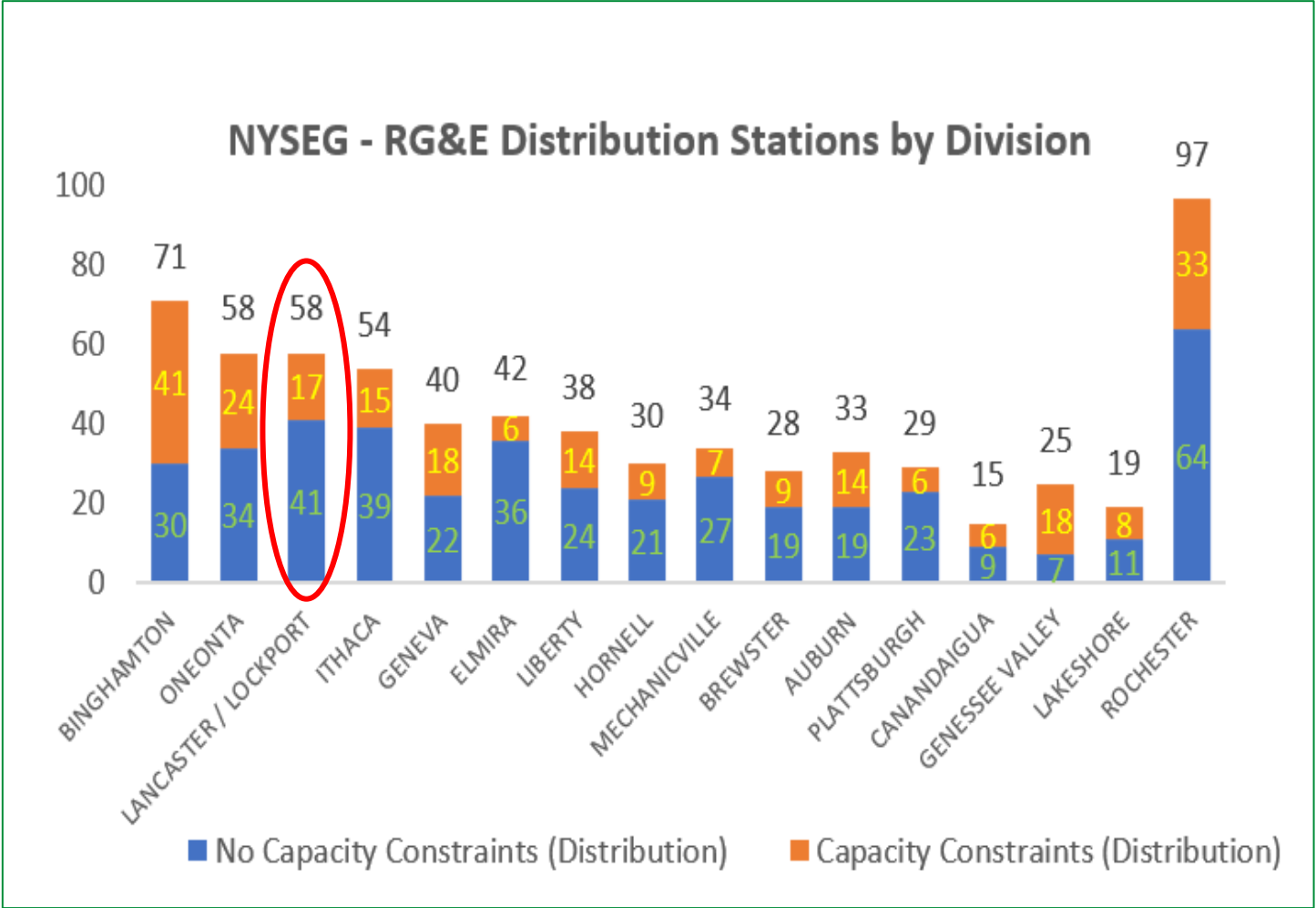


- NYSEG and RG&E both have an **aged system with significant reliability challenges**.
- Prior peak load occurred in 2011, followed by overall stability (with the exception of specific areas). The NYISO 2023 forecasts shows another **wave of unprecedented load growth for our service areas**, creating continued **system wide needs**.
- 2022 5-yr plan, which became basis for our rate case filing and ultimate settlement, **balanced system needs with affordability, with an increased focus on reliability** - \$8.7 B submitted, \$5.2 approved.
- Several investments included in our plans **serve multiple purposes simultaneously** (resiliency, reliability, capacity, etc.). These investments are **prioritized according to the global benefit that they deliver to customers**.
- While the current rate case can support improvements in a subset of areas with significant capacity needs, **a definitive solution for the system will depend on additional investments**.
- Meanwhile, system limitations require customer funded work to meet immediate needs. These requests are growing in number.

State of the Distribution System



- NYSEG and RG&E’s service areas have seen a significant increase in load requests
- About 35% of all substations have at least one capacity constraint¹
- Many locations have issues with interconnecting new customers today
- About 42% of all transformers have at least one capacity constraint¹
- Most substations need rebuilds in the amount of \$25-\$50M at a timeline of 3-4 years each
- **Prospective customers should contact us early & often so we can work with them to find solutions to constraints**



¹ Capacity constraint is defined as less than 1 MW of capacity left on any one feeder or transformer at a substation as this would likely result in the rejection of a new load interconnection request

Electric Operations

Gheorghe Nicula
Senior Manager Regional Operations
Lancaster & Lockport Divisions



Lancaster Substation Capital Improvements



Substation	Description	Municipalities Served
Davis	Breaker replacement and relay automation project	Aurora, Boston, Colden, East Aurora, Orchard Park
Armor	Breaker replacement and relay automation project	Hamburg Town & Village Town of Orchard Park
Dick Rd.	Breaker replacement and relay automation project	Cheektowaga, Depew
Wales Center	Installation of a battery storage system at this substation for demand load relief	Bennington, Marilla, Sheldon, Wales
New Gardenville	Replacement of the control house, 230 kVA breakers and relay equipment	West Seneca



- Replaces a standard fuse with advanced technology
- Minimizes sustained outages due to temporary faults

Lancaster Division Reliability Projects – 2024



Project	Description	Status
Silver Creek 180 Conversion - Town of Hanover - Village of Silver Creek	- Converts the circuit from 7200V Delta to 12.47kV Wye for increased capacity - Greatly improves resiliency through back feed capabilities - Installation of third phase for two miles to connect Silver Creek 178 and Silver Creek 180 90 pole replacements	85% Complete
Animal Guard Protection - Aurora - Cheektowaga - Elma - Orchard Park - West Seneca	Install 1,578 animal guard protection for transformers on six circuits	85% Complete
New Girdle 565 Circuit Elma / Moog	Add new circuit breaker to Girdle Substation to reduce load on Jamison Substation	25% Complete

Lancaster Division Reliability Projects – 2024



Project	Description	Status
Blossom 313 Circuit • Elma	• Reconductor 1,596' of 3 phase cable and replace lightning arrestors	35% Complete
Distribution Line Inspection/ Wood Pole Inspection & Treatment • 434 Pole Replacements **Number in parenthesis is number of poles still to be replaced.	- Alden 14 (1) - Aurora 4 (6) - Bennington 6 (1) - Boston 17 - Cheektowaga 54 (19) - Clarence 8 (4) - Colden 4 - Concord 8 - Depew 26 (5) - East Aurora 24 (3) - Elma 19 (8) - Hamburg 22 (8) - Holland (2) - Hanover 18 (3) - Lancaster 11 (8) - Marilla 14 - Orchard Park 11 (14) - Perrysburg 5 - Randolph 1 - Sardinia 10 - Sheldon 2 - Silver Creek 14 (1) - Sloan 14 - Wales 7 (1) - West Seneca 27 (3)	77% Complete

Lancaster Division Reliability Projects – 2024



Project	Description	Status
Load relief • Clarence • Depew • Hamburg	• Providing load relief for Roll Rd. customers • Load swap from Tyler 461 to North Broadway 535 for load relief • Reconductor Sowles Ave. Armor 372 to transfer load off Armor 371	80% Complete
Cemetery 490 Circuit • Lancaster	• Construct new circuit to serve customer growth out of the Cemetery Rd. substation.	Complete
Alden 263 • Village of Alden	• Install regulators for low voltage issues	Complete
Tripsavers • Alden • Aurora • Boston • Clarence • Lancaster • Hamburg • Orchard Park • Villenova • West Seneca	• Installing 33 tripsaver devices on 11 circuits	77% Complete

Lancaster Division Reliability Projects – 2025



Project	Description	Status
Animal Guard Protection - Aurora - Alden - Bennington - Boston - Cheektowaga - Clarence - Colden - Town of Hamburg - Village of Hamburg - Orchard Park - Marilla - Sheldon - Villanova	Install 2,548 animal guards on overhead transformers on seven circuits	Planning
Rein Rd 270 Cheektowaga	Construct underground and overhead feed to increase load capacity	Planning
Outage Duration Mitigation - Clarence - Lancaster	Interconnection between Wehrle 331 and Cemetery 491 for redundancy	Planning
Erie 203 Circuit Lancaster	Reconductor Erie 203 from substation to increase load capacity	Planning



Project	Description	Status
Outage Duration Mitigation • Cheektowaga	• Walden 305 to provide emergency backup to Sloan 230	Planning
Sloan 229 Circuit • Cheektowaga	• Install step transformer for emergency circuit backup	Planning
Outage Duration Mitigation • Marilla	• Stolle 551 - Install segment to close existing gap along Clinton St to create circuit loop for increased backfeed options	Planning
Outage Duration Mitigation • Orchard Park	• Davis 531 and Orchard Park 526 – tie between circuits for redundancy	Planning

Lancaster Division Resiliency Projects – 2024



Circuit	Municipalities	Status	Work Overview
Langner 431	West Seneca	Completed	• 6 New SCADA devices • Rebuild 0.16 miles of 3Ph to upgrade conductor capacity • Enhanced vegetation management
Langner 432	West Seneca	Completed	• 1 New N.O. SCADA tie device • Add CLFs & fused cutouts • Rebuild 0.55 miles of 3Ph to upgrade conductor capacity • Enhanced vegetation management
Langner 433	West Seneca	Work on-going, will roll into 2025	• 4 New SCADA devices • 1 New Tripsaver location • Rebuild and build new 3.47 miles of OH 3Ph line • Upgrade various manual switches • Install new UG 750Cu cable to increase conductor capacity and tie capability • Perform voltage conversion from 4.8kV to 12.47kV • Install a new 34.5/12.47kV pad mount step to support new tie



Circuit	Municipalities	Status	Work Overview
Holland 520	Holland Sardinia	Completed	• Rebuild 6.4 miles of 3Ph • Upgrade pole class/conductor size • Install lightning arrestors at various locations on the existing circuit • Enhanced vegetation management
Davis 531	Orchard Park Aurora	Work on-going, will roll into 2025	• 6 New SCADA devices • Rebuild 3.34 miles of OH 3Ph line • Install a 3Ph regulator bank • Perform voltage conversion to improve capacity/tie capability with Big Tree 528

Lancaster Division Automation Projects – 2024



Circuit	Municipalities	Devices to be Installed
Big Tree 523	Hamburg, Orchard Park	4 reclosers
Big Tree 528	Orchard Park	4 reclosers
Big Tree 539	Hamburg, Orchard Park	4 reclosers
E. Aurora 342	East Aurora	1 recloser
E. Aurora 343	Aurora	3 reclosers
E. Aurora 345	East Aurora	3 reclosers
E. Aurora 346	Aurora, East Aurora, Elma	4 reclosers
E. Aurora 347	East Aurora	2 reclosers
Lake Ave 482	Hamburg, Orchard Park	4 reclosers, 4 tripsavers
Lake Ave 484	Hamburg, Orchard Park, West Seneca	3 reclosers, 4 tripsavers
New Gardenville 536	West Seneca	2 reclosers
North Broadway 535	Cheektowaga, Depew, Lancaster	2 reclosers
North Broadway 544	Cheektowaga	1 recloser
Orchard Park 285	Orchard Park	3 reclosers
Orchard Park 286	Orchard Park	4 reclosers
Orchard Park 287	Orchard Park	1 recloser
Orchard Park 526	Orchard Park	2 reclosers

Lancaster Division Automation Projects – 2024



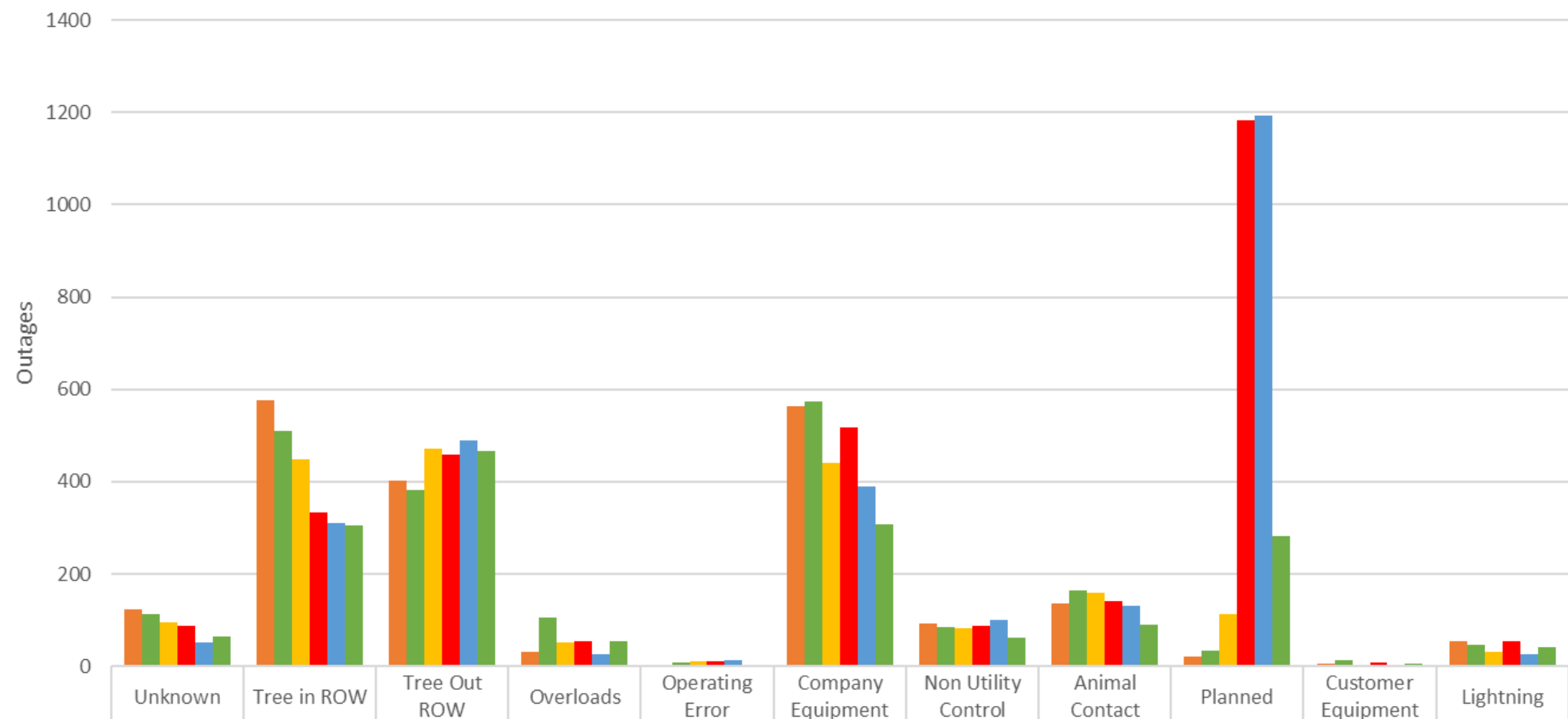
Circuit	Town	Devices to be Installed
S. Park 471	Boston, Hamburg, Orchard Park	4 tripsavers
S. Park 472	Boston, Hamburg	2 reclosers, 3 tripsavers
S. Park 473	Hamburg	2 reclosers, 3 tripsavers
Tyler St 460	Depew, Lancaster	6 reclosers
Tyler St 461	Depew	2 reclosers
Tyler St 462	Depew	1 recloser
Tyler St 463	Depew, Lancaster	1 recloser
Wehrle Dr 330	Clarence	2 reclosers
Wehrle Dr 331	Clarence, Lancaster	5 reclosers
Wehrle Dr 332	Clarence	2 reclosers
Wehrle Dr 334	Clarence	6 reclosers
Wehrle Dr 335	Clarence	2 reclosers

Lancaster Division Automation Projects – 2025



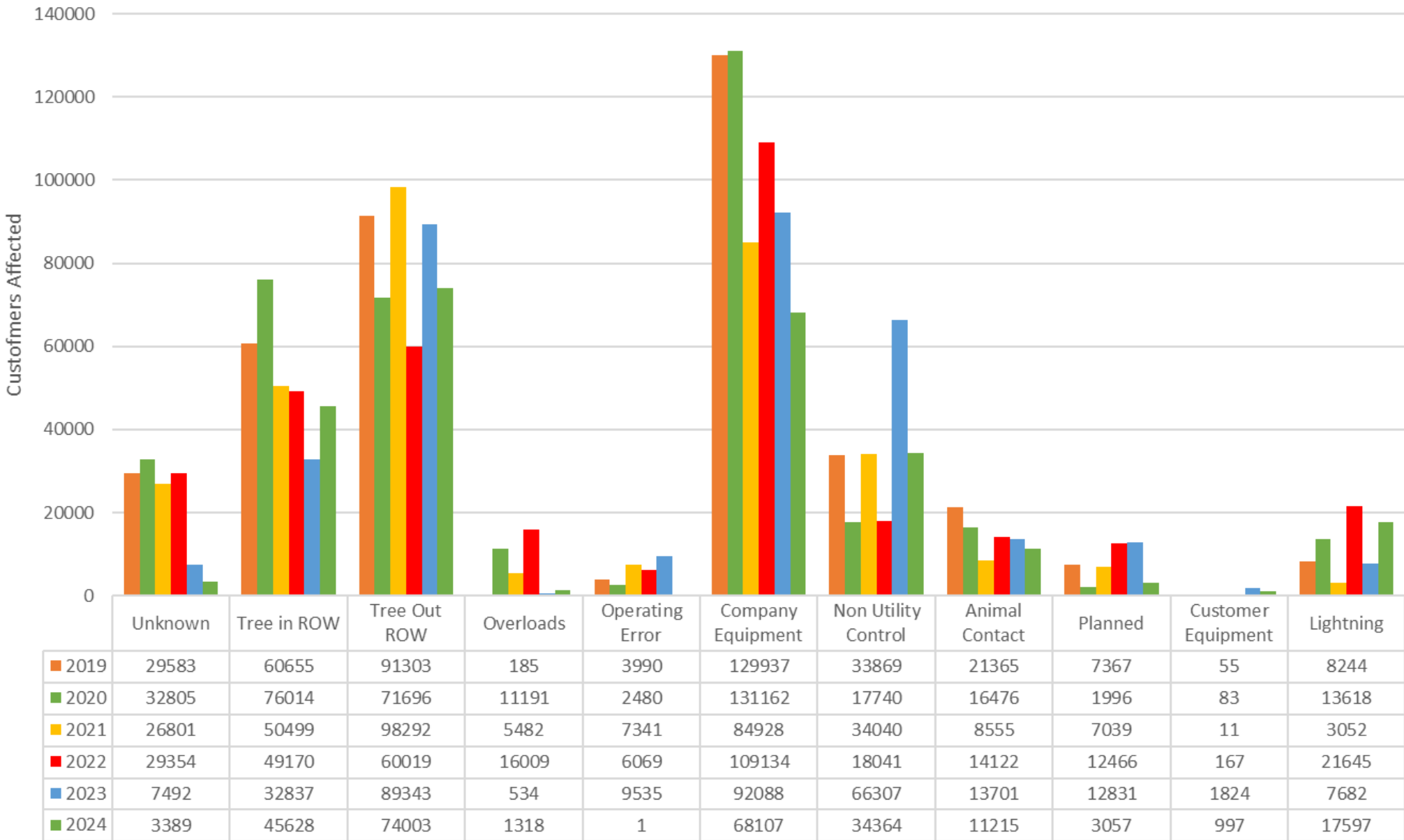
Circuit	Municipalities	Devices to be Installed
Alden 262	Alden	2 reclosers
Alden 263	Alden	3 reclosers
Alden 264	Alden, Marilla	4 reclosers
Armor 372	Hamburg	3 reclosers, 1 tripsaver
Bennington Ctr 445	Bennington	2 reclosers, 1 tripsaver
Erie St 202	Lancaster	2 reclosers
Erie St 203	Depew, Lancaster	6 reclosers
Erie St 205	Lancaster	5 reclosers
Erie St 208	Lancaster	2 reclosers
Erie St 209	Lancaster	2 reclosers
Randolph 174	Conewango, East Randolph, Randolph	2 reclosers
Randolph 175	Randolph	1 recloser
Springbrook 495	Elma	2 reclosers, 8 tripsavers
Stolle Rd 551	Elma, Lancaster, Marilla	4 reclosers, 5 tripsavers
Wales Center 326	Sheldon, Wales	4 reclosers

Lancaster Division Outages by Cause

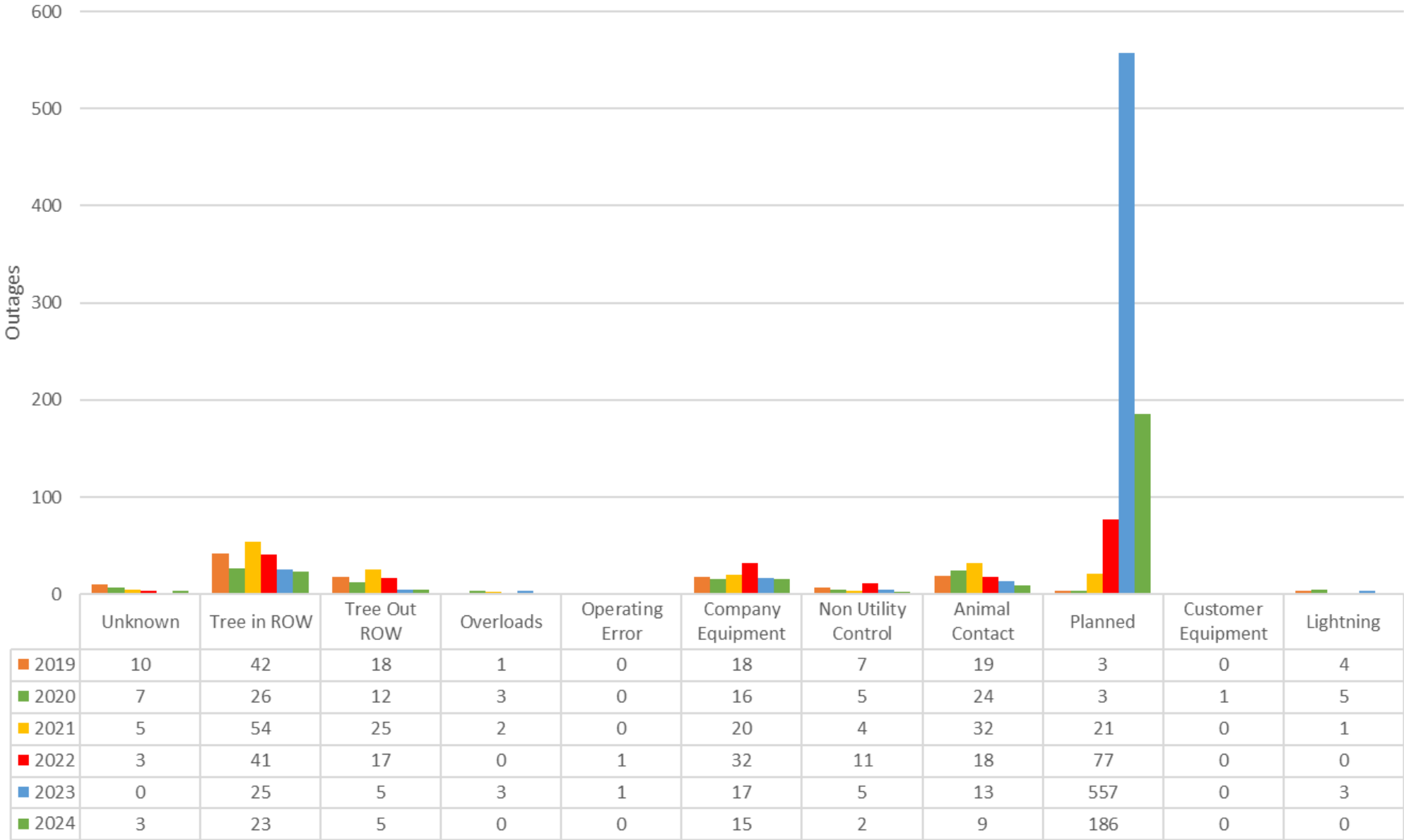


	Unknown	Tree in ROW	Tree Out ROW	Overloads	Operating Error	Company Equipment	Non Utility Control	Animal Contact	Planned	Customer Equipment	Lightning
2019	124	576	403	31	4	564	93	136	21	5	54
2020	112	510	382	105	8	574	84	164	34	14	46
2021	95	449	471	51	11	440	83	158	112	4	32
2022	87	332	459	54	10	517	88	141	1183	7	55
2023	51	310	490	25	14	390	100	130	1194	3	25
2024	65	304	466	53	1	308	63	90	283	5	41

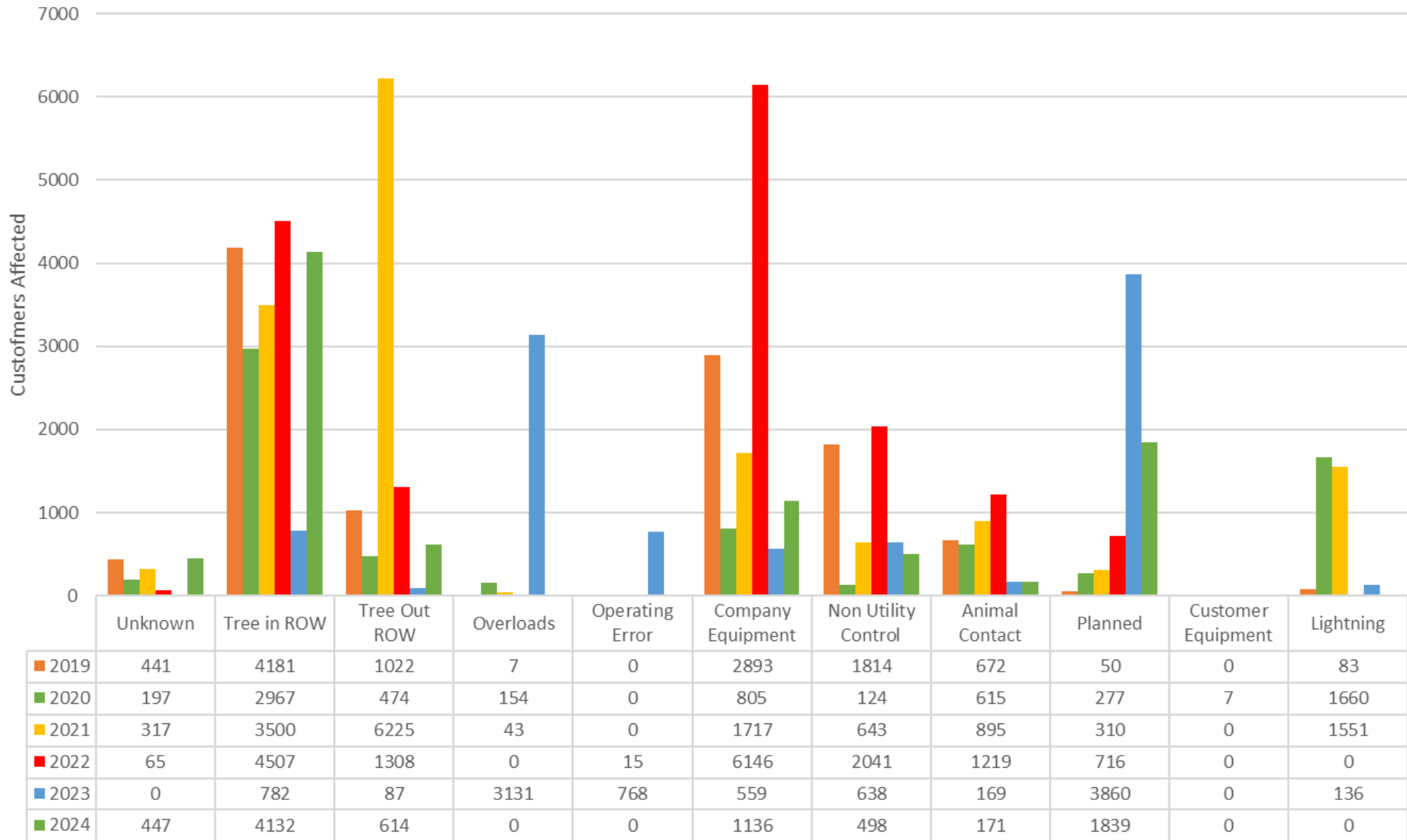
Lancaster Division Customers Affected by Cause



Lockport Division Outages by Cause

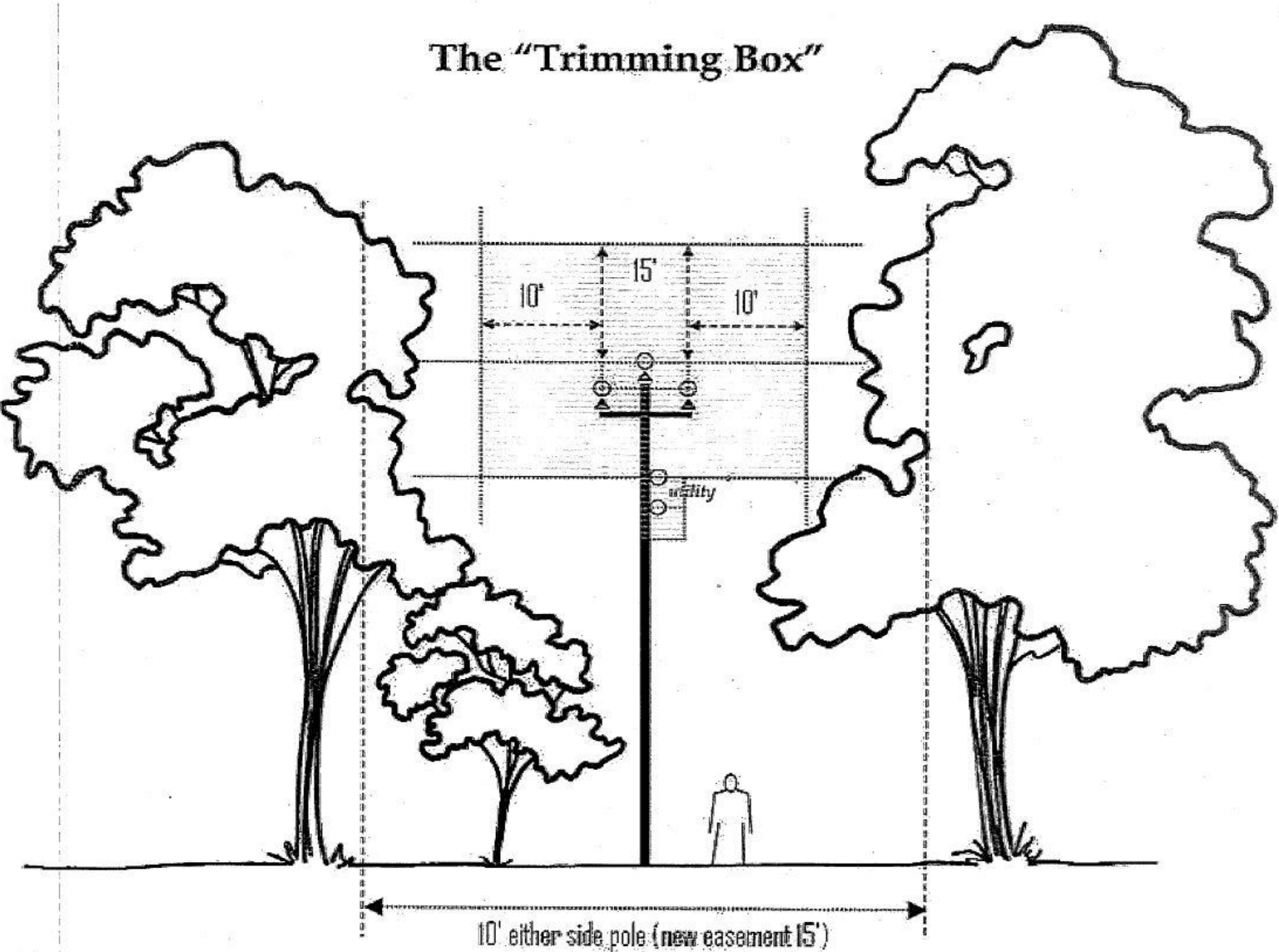


Lockport Division Customers Affected by Cause



Vegetation Management







Circuit	Municipalities Served
Armor 372 & 373	Hamburg & Orchard Park
Cherry Creek 501	Cherry Creek
Davis 380	Aurora, Boston, Colden, Orchard Park
Frog Valley 185	Dayton, South Dayton, Leon
Hamburg 294	Village & Town of Hamburg
Holland 320 & 520	Holland, Sardinia, Wales
Lake Ave 484	Hamburg, Orchard Park, West Seneca
Locust St 152 & 153	City & Town of Lockport
Losson 401 & 402	Cheektowaga, West Seneca
Mill St 130	City & Town of Lockport



Circuit	Municipalities Served
New Albion 168	Cattaraugus, New Albion, Napoli
North Broadway 535	Cheektowaga, Depew, Lancaster
Orchard Park 526	Orchard Park
Park Ave 121	City of Lockport
Randolph 175	Randolph and Conewango
Sloan 229	Cheektowaga
So. Colden 455 &456	Colden, Concord, Sardinia
South Park 473	Town & Village of Hamburg
Transit 112	City of Lockport
Wehrle 330	Clarence

Lancaster & Lockport 2025 Trim Cycle



Circuit	Municipalities Served
Alden 263	Alden
Armor 371	Hamburg
Bennington Center 445	Bennington
Cemetery Rd 492	Lancaster & Alden
East Aurora 342, 343, & 346	East Aurora, Aurora, Marilla, Wales
Ebenezer 361	West Seneca
Ellington 165	Conewango & Leon
Erie St 202	Lancaster
Losson 405	Cheektowaga, West Seneca
Mill St 131	City of Lockport

Lancaster & Lockport 2025 Trim Cycle



Circuit	Municipalities Served
Orchard Park 286	Orchard Park
Rein Rd 271	Cheektowaga
Roll Rd 512	Clarence
South Park 471	Hamburg, Orchard Park, Boston
Transit 113	City of Lockport
Tyler St 461	Depew, Lancaster, Cheektowaga
Vine St 103	City & Town of Lockport
Walden Ave 303	Cheektowaga
Walden Ave 305	Cheektowaga

Integrated Projects

Mark Walck

Unit Manager/Integrated Projects (CLCPA)





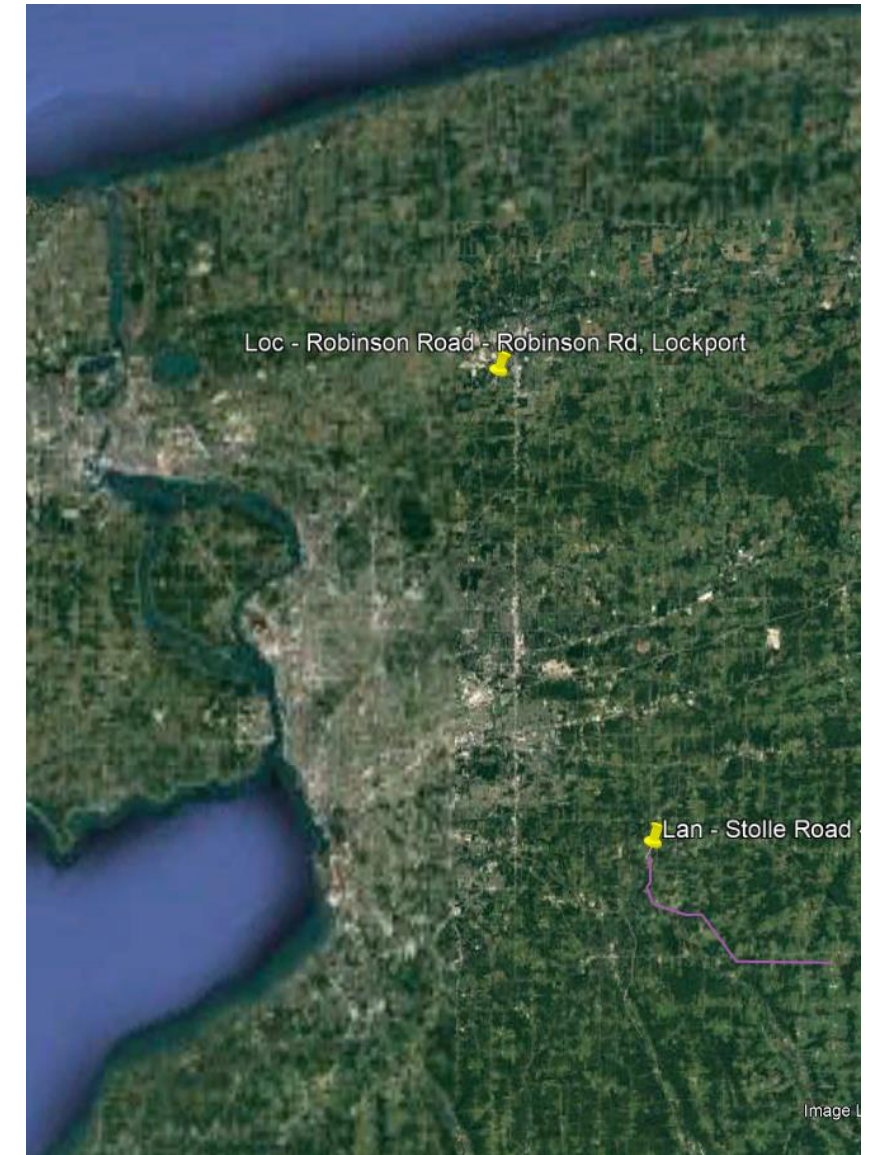
CLCPA = Climate Leadership and Community Protection Act

- Renewable Integration Program created to meet the State's climate targets:
- **70% state's energy from renewable resources by 2030**
- **100% from zero emission electric sources by 2040**
- Stems from New York State's Climate Act dated July 18, 2019
 - Goal to reduce economy-wide greenhouse gas emissions 40% by 2030
 - No less than 85% of 1990 levels by 2050
- At least 35% of Program benefits to Disadvantaged Communities
- Statewide Utility Investments in excess of ~\$7.2B
- In support of the CLCPA, the NYPSC issued an order directing utilities to evaluate the impacts of increased renewable penetration and develop solutions to address system constraints
- NYSEG and RG&E submitted these solutions in November 2020 as two phases



\$357.6M investment in Lancaster & Lockport Divisions

- 3 Total Projects
- 1 Transmission Line Project
 - L67 Rebuild – 11 miles of 230kV from Stolle Road to High Sheldon
- 2 Substation Projects
 - Upgrades at Robinson Road & Stolle Road
- Not only will these investments allow NYS to meet clean energy goals, but improve our electric reliability as a result
 - Most infrastructure is beyond its useful life dating as far back as 1960 (64 years old)
- Major construction in the region will bring significant job opportunities drive local economies





Company Volunteering

Christopher Knospe

Regional Manager

Municipal, Community & Business Relations

Avangrid Energized for Good



FeedMore
wny



Questions & Open Discussion



NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION

Division of Fish and Wildlife, Region 9
700 Delaware Avenue, Buffalo, NY 14209
P: (716) 851-7010 | F: (716) 851-7005
www.dec.ny.gov

September 19, 2024

CERTIFIED MAIL RECEIPT REQUESTED

National Fuel Gas Supply Corporation
6363 Main Street
Williamsville, New York 14221

To Whom it May Concern:

Wetland CO-3 Boundary Delineation Town of Boston, Erie County

This letter serves as notification that Wetland & Waters Ecologist Angela Driscoll and I completed an office review of the extent of your C49S West Wet Heath Well Plug & Abandonment Project (Project), to determine whether wetlands present within and adjacent to the project meet New York State Department of Environmental Conservation (NYSDEC) criteria for state wetlands jurisdiction. Wetland boundaries were determined utilizing various Geographic Information Systems (GIS) map resources.

Based on our review, we verified the wetland boundary delineated by Haley & Aldrich of New York Engineering and Geology, LLP (Haley & Aldrich of New York) denoted as "Wetland KLJ". The wetland boundary is identified with pink plastic flagging consecutively numbered from KLJ-1 through KLJ-13 and then an additional flag labeled KLJ-13 which extends generally east to west on the south side of the access road off of Dunn Road. In addition, the boundary is identified with consecutively numbered flags KLJ-15 through KLJ-25 which extends generally east to west on the north side of the access road off of Dunn Road, as depicted in Figure 4, Sheet 12, 13 and 14 of 14 in Haley & Aldrich of New York's July 2024 Wetland and Stream Delineation Report (enclosed)

Based on our review, we determined that there is no state-regulated freshwater wetlands jurisdiction of Haley & Aldrich of New York's "Wetland KLI." Specifically, the DEC determined that "Wetland KLI" is not part of Wetland CO-3 as it does not substantively function as a unit with the extensive area of Wetland CO-3 to the east in providing wetland benefits. Similarly, "Wetland KLI" is not dependent on the main body of Wetland CO-3 in providing wetland benefits.



Department of
Environmental
Conservation

Based on our review, we also determined that there is no state-regulated freshwater wetlands jurisdiction of Haley & Aldrich of New York's "Wetland KLA", "Wetland KLB", "Wetland KLC", "Wetland KLD", "Wetland KLE", "Wetland KLF", "Wetland KLG" or "Wetland KLH". Specifically, our review of map resources on the Department's geographic information system (GIS) determined that the listed wetlands are separated from CO-3 by more than 50 meters, and therefore cannot be considered for inclusion in NYSDEC Wetland CO-3. In addition, the total contiguous area of the listed wetlands, in addition to "Wetland KLI," does not meet the 12.4-acre size threshold for state wetlands jurisdiction. Finally, we determined that the listed wetland, in addition to "Wetland KLI," lack significant features (e.g., resident habitat for endangered or threatened species) and therefore would not qualify for state wetlands jurisdiction under the NYSDEC's "unusual local importance" designation.

In 1975, the New York State Legislature passed the Freshwater Wetlands Act to preserve and protect wetlands and their functions, such as flood protection and fish and wildlife habitat. The New York State Department of Environmental Conservation is required to map all wetlands protected by this law, and to make those maps available for inspection in all local government clerks' offices.

Please note that this Department plans to amend the Freshwater Wetlands Map for Erie County to better illustrate the boundary of Wetland CO-3 based on this wetland delineation. We will publish notice of the proposed amendment in the Department's Environmental Notice Bulletin and in two local newspapers on a later date. In addition, all affected landowners will be notified by certified mail. Affected landowners, local government officials, and other interested parties may comment to this Department on the proposed map amendment now or at the time of the published notices.

Certain activities within the wetland or its regulated 100-foot adjacent area require a permit from this Department, including but not limited to filling, clearing vegetation, draining, and construction. Contact our Division of Environmental Permits Office for information regarding permit requirements at:

New York State Department of Environmental Conservation
Division of Environmental Permits
700 Delaware Avenue
Buffalo, New York 14209
Telephone: (716) 851-7165

Locations of wetland flags were recorded with a hand-held Global Positioning System and, therefore, may not be survey-accurate. For precise locations of the boundaries, have the flags surveyed relative to the property boundaries. Note that wetland boundaries may change over time and this map does not fix the wetland boundary indefinitely. If you would like to document the precise boundary of the wetland relative to your property boundary, it is your responsibility to have the wetland boundary surveyed. If you choose to complete a survey, the wetland boundary survey map should be submitted to me for verification.

National Fuel Gas Supply Corporation
September 18, 2024
Page 3

A copy of this Department's Requirements for Wetland Survey and Mapping is enclosed. Please note that a surveyed wetland boundary that has been verified by this Department will be considered valid for **five** years.

Please note that, for the purpose of your Article 24 application, this Department will not require a surveyed wetland boundary map. Instead, you may submit a sketch of the planned work areas in your anticipated Joint Application.

Be advised that the U.S. Army Corps of Engineers may also have wetland jurisdiction irrespective of the Department of Environmental Conservation. For more information, you may contact the Corps at:

United States Army Corps of Engineers Regulatory Branch
478 Main Street
Buffalo, NY 14202
Telephone: (716) 879-4330

If you have any questions about this wetland delineation, please feel free to call me in the Buffalo office at (716) 851-7047 or by email at Molly.Rozeski@dec.ny.gov.

Sincerely,



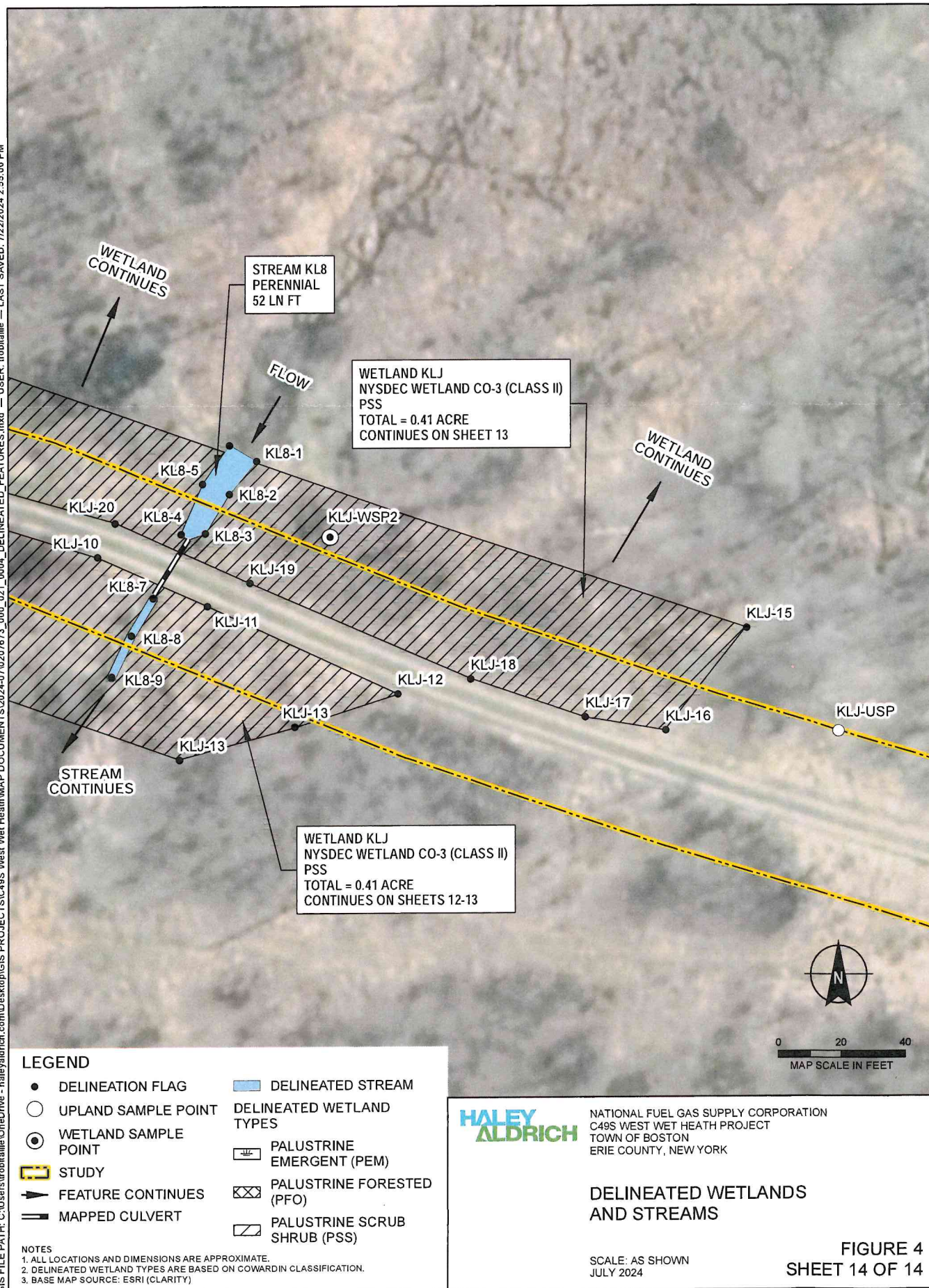
Molly J. Rozeski
Fish & Wildlife Tech I
Region 9 - Buffalo

MJR:sed

Attach: Delineation Maps
Survey Requirements
Wetland Information Handout

cc: Angela Driscoll, Wetlands & Waters Ecologist, NYSDEC Region 9
Lisa Czechowicz, Regional Permit Administrator, NYSDEC Region 9
Tom Robitaille, Haley & Aldrich of New York
Jason Kedling, Boston Town Supervisor
Sandra L. Quinlan, Boston Town Clerk
Michael Kearns, Erie County Clerk
Mark Poloncarz, Erie County Executive
Wetland CO-3 file

GIS FILE PATH: C:\Users\irobaille\OneDrive - haleyaldrich.com\Desktop\GIS PROJECTS\C49S West Wet Health\MAP DOCUMENTS\2024-07\0207673_000_021_0004_DELINEATED_FEATURES.mxd — USER: irobaille — LAST SAVED: 7/22/2024 2:55:00 PM



WETLAND KLJ
NYSDEC WETLAND CO-3 (CLASS II)
PSS
TOTAL = 0.41 ACRE
CONTINUES ON SHEET 14

WETLAND CONTINUES

WETLAND CONTINUES

WETLAND KLJ
NYSDEC WETLAND CO-3 (CLASS II)
PSS
TOTAL = 0.41 ACRE
CONTINUES ON SHEETS 12 AND 14

WETLAND
CONTINUES

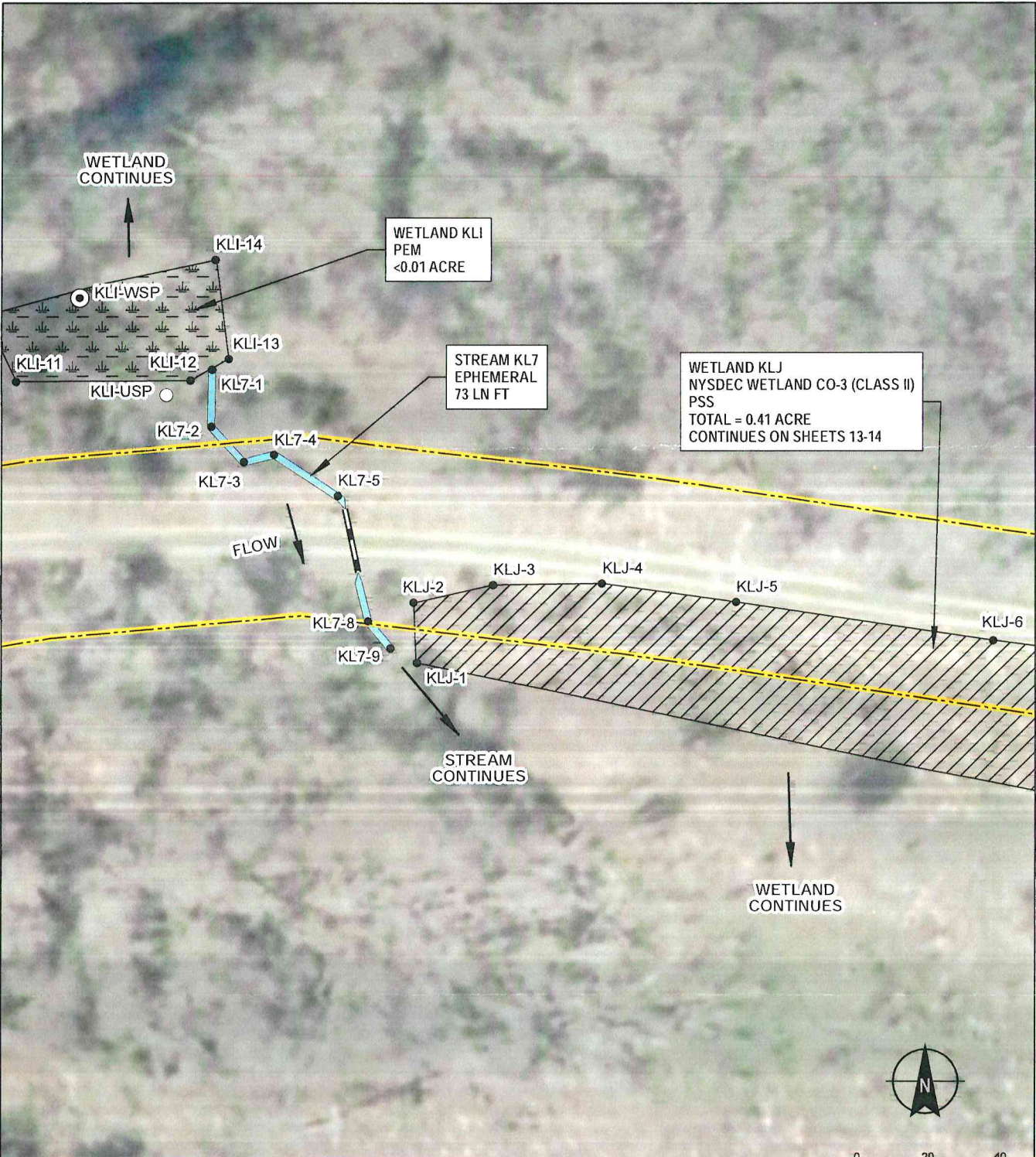
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MAP SCALE IN FEET

LEGEND

- | | |
|---|--|
| ● DELINEATION FLAG |  DELINEATED STREAM |
| ○ UPLAND SAMPLE POINT | DELINEATED WETLAND TYPES |
| ⊙ WETLAND SAMPLE POINT |  PALUSTRINE EMERGENT (PEM) |
|  STUDY |  PALUSTRINE FORESTED (PFO) |
|  FEATURE CONTINUES |  PALUSTRINE SCRUB SHRUB (PSS) |
|  MAPPED CULVERT | |

GIS FILE PATH: C:\Users\roballe\OneDrive - haleyaldrich.com\Desktop\GIS PROJECTS\C49S West Wet Heath\MAP DOCUMENTS\2024-07\0207673_000_021_0004_DELINEATED_FEATURES.mxd — USER: roballe — LAST SAVED: 7/22/2024 2:55:00 PM



LEGEND

- DELINEATION FLAG
- UPLAND SAMPLE POINT
- ⦿ WETLAND SAMPLE POINT
- ▬ STUDY
- ➔ FEATURE CONTINUES
- ▬ MAPPED CULVERT

- ▬ DELINEATED STREAM
- DELINEATED WETLAND TYPES**
 - ▬ PALUSTRINE EMERGENT (PEM)
 - ▬ PALUSTRINE FORESTED (PFO)
 - ▬ PALUSTRINE SCRUB SHRUB (PSS)

NOTES
1. ALL LOCATIONS AND DIMENSIONS ARE APPROXIMATE.
2. DELINEATED WETLAND TYPES ARE BASED ON COWARDIN CLASSIFICATION.
3. BASE MAP SOURCE: ESRI (CLARITY)



NATIONAL FUEL GAS SUPPLY CORPORATION
C49S WEST WET HEATH PROJECT
TOWN OF BOSTON
ERIE COUNTY, NEW YORK

**DELINEATED WETLANDS
AND STREAMS**

SCALE: AS SHOWN
JULY 2024

**FIGURE 4
SHEET 12 OF 14**



NYSDEC, Region 9

REQUIREMENTS FOR WETLAND SURVEYING AND MAPPING

(Updated December 2021)

The Department of Environmental Conservation presently allows State regulated wetland boundaries, delineated or verified by Department staff, to be fixed for a period of five years, providing the boundary has been surveyed by a New York State Licensed Land Surveyor. The following are requirements for an acceptable survey:

Method I: Total Station Positioning System Techniques

1. COORDINATE SYSTEM AND DATUM:

- a) Coordinates shall be referenced to: **New York State Plane Coordinate System, West Zone.**
- b) Horizontal Datum: **NAD 83.** (U.S. Survey Foot)

2. CONTROL POINTS:

- a) Two control points will be established on site and in stable ground conditions.
- b) Monumentation for baseline control points shall be a No. 5 rebar with cap. However, if conditions prohibit using No. 5 rebar, existing property corner irons, nails, chiseled marks, railroad spikes, etc. may be used.
- c) Control points shall be inter-visible and no less than 300 feet apart.
- d) Each control point shall be tied to a minimum of 3 physical features, i.e. existing property corner irons, a set nail in utility pole or tree, well casing, corner of a permanent building or structure, etc.
- e) The baseline between control points shall have a positional tolerance of 0.10 feet or less.

3. WETLAND BOUNDARY:

- a) The wetland boundary must be referenced to the property boundary(s) encompassing the wetland. Show coordinates and descriptions from at least two property boundary corners.
- b) No. 5 rebar with cap will be set at the intersection of the property and wetland boundaries.

4. MAP:

- a) The map shall contain a title block showing location of survey by Sub-Lot, Great Lot, Tract, Township, Range, City, Village, Town, County and State.
- b) The locations and descriptions of all wetland boundary flags shall be clearly labeled on the map.
- c) The map shall contain a list of coordinates and descriptions identifying each flagged point of the wetland boundary and control points. The description should match the notation that the delineator wrote on the flag in the field (e.g., 3 or W1-3).
- d) The map shall show acreage and identification code of wetland affecting the subject property.
- e) The map shall show only the New York State delineated wetland and be labeled with the wetland ID.
- f) The map shall show limits of the 100-foot adjacent area and its acreage.
- g) The map shall show any landmarks or other features specifically identified by Department staff.
- h) Tie points shall be shown with a description of each and a bearing and distance to a control point.
- i) The statement "All bearings are oriented to grid north as per the New York State Plane Coordinate System, West Zone, having a central meridian of 78° 35' West Longitude" shall be shown next to the north arrow.
- j) The map shall include the following certification statement. **"I hereby certify that this wetland delineation survey was prepared by me or under my direction from an actual survey performed in accordance with the 'Requirements for wetland surveying and mapping', last revised April 2009 by NYSDEC, Region 9. The control points (coordinates) shown on this map have a positional tolerance of 0.10 feet or less and the wetland points (coordinates) have a positional tolerance of 1.0 feet or less."**
- k) The Licensed Land Surveyor must apply his/her black ink seal and signature and completion date to said statement.
- l) The map must indicate the name and title of the Department staff who performed the delineation or verification in the field and the date(s) on which it was conducted. If applicable, the map should also include the name of the Consultant, individual delineator(s) name and date(s) of original delineation submitted to the Department for verification.

Method II: (GPS) Global Positioning System Techniques

In **addition** to requirements for the Total Station method, the following is required when using GPS techniques.

The **map** shall show Horizontal Control Reference Data (AMeta-data@). The following quality control information related to the establishment of the coordinates shall be shown on the map.

- a. Instrumentation – type
- b. Survey Method - Real Time Kinematic
- c. Date of network connections measured
- d. The coordinate system (NYSPCS west zone)
- e. Horizontal Datum (NAD83)
- f. The name, PID (point identifier) and coordinates (as published by NGS or NYSDOT) of horizontal control station(s) used to establish such coordinates
- g. Linear unit - U.S. survey foot

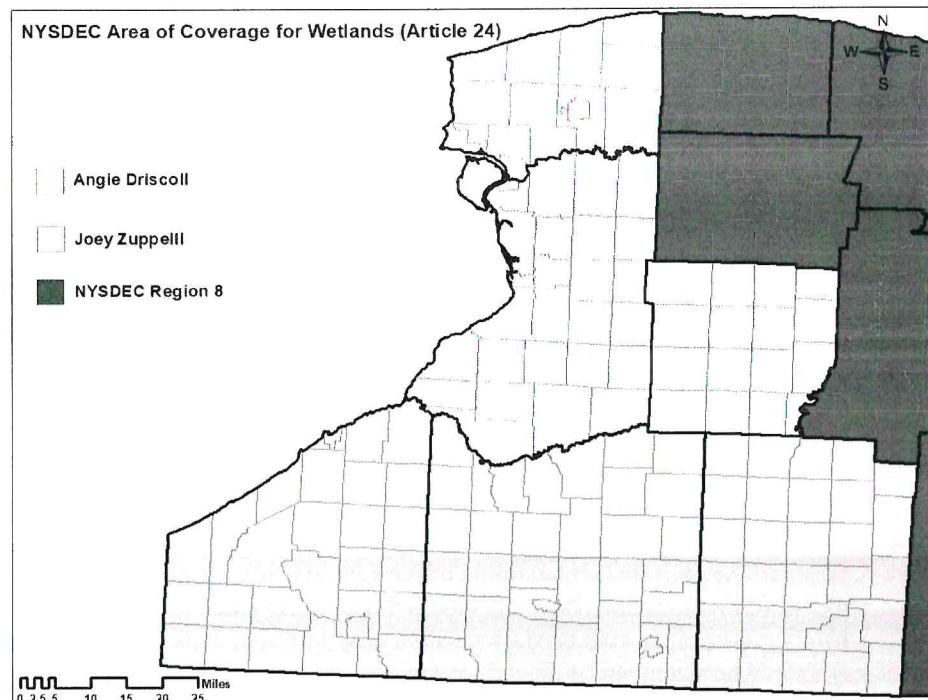
5. SUBMISSION for Method I and II:

- a) Three copies of the survey map (two for the Freshwater Wetlands Program and one for Division of Environmental Permits) and an electronic copy of a comma delimited ascii text coordinate file shall be submitted to the appropriate office.

See Map for appropriate contact person:

Angie Driscoll, Ecologist
New York State Department of
Environmental Conservation
270 Michigan Avenue
Buffalo, NY 14203-2915
E-mail:
angela.driscoll@dec.ny.gov

Joey Zuppelli, Ecologist
New York State Department of
Environmental Conservation
182 East Union, Suite 3
Allegany, NY 14706-1328
E-mail:
joseph.zuppelli@dec.ny.gov



If determined to be acceptable, the map shall be signed and dated by the NYSDEC delineator. The signed map will be placed in the Department's Wetlands File. A signed copy shall also be returned to the landowner or person otherwise providing the survey. The third signed copy will be forwarded to the Department's Division of Environmental Permits, as needed.

The map shall show sufficient information to allow the Department or another surveyor to re-establish the surveyed wetland boundary to these specifications.

If you have questions regarding the wetland survey and mapping requirements, contact the Real Property Unit, NYSDEC, 182 East Union, Suite 3, Allegany, New York 14706-1328, (716) 372-0645.

(10/19)

A Brief Description of THE FRESHWATER WETLANDS ACT and What It Means for Wetlands Landowners



What Are Freshwater Wetlands?

Wetlands are transition areas between uplands and aquatic habitats. They are known by many names, such as marshes, swamps, bogs, and wet meadows. Standing water is only one clue that a wetland may be present. The Freshwater Wetlands Act identifies wetlands on the basis of vegetation because certain types of plants outcompete others when they are in wet soils, and so are good indicators of wet conditions over time. These characteristic plants include wetland trees and shrubs, such as willows and alders; emergent plants such as cattails and sedges; aquatic plants, such as water-lily, and bog mat vegetation, such as sphagnum moss.

To be protected under the Freshwater Wetlands Act, a wetland must be 12.4 acres (5 hectares) or larger. Wetlands smaller than this may be protected if they are considered of unusual local importance. Around every wetland is an adjacent area of 100 feet that is also protected to provide a buffer for the wetland.

The U.S. Army Corps of Engineers also protects wetlands under Section 404 of the Clean Water Act, irrespective of size. Although the definition is slightly different than the state definition, the Clean Water Act protects basically the same thing -- areas of water or wet soils that support typical wetland plants.

Why Are They Valuable?

For many years, people did not recognize the value of wetlands. Consequently, New York has lost almost half of its wetlands to such activities as filling and draining. However, wetlands are valuable to the people and environment of New York State. These are some of the functions and benefits that wetlands perform:

Flood and Storm Water Control: Wetlands are important in how water moves in a watershed. They absorb, store, and slow down the movement of rain and melt water, minimizing flooding and stabilizing water flow.

Surface and Groundwater Protection: Wetlands often serve as groundwater discharge sites, maintaining base flow in streams and rivers and supporting ponds and lakes. In some places, wetlands are very important in recharging groundwater supplies.

Erosion Control: Wetlands slow water velocity and filter sediments, protecting reservoirs and navigational channels. They also buffer shorelines and agricultural soils from water erosion.

Pollution Treatment and Nutrient Cycling: Wetlands cleanse water by filtering out natural and many man-made pollutants, which are then broken down or immobilized. In wetlands, organic materials are also broken down and recycled back into the environment, where they support the food chain.

Fish and Wildlife Habitat: Wetlands are one of the most productive habitats for feeding, nesting, spawning, resting and cover for fish and wildlife, including many rare and endangered species.

Public Enjoyment: Wetlands provide areas for recreation, education and research. They also provide valuable open space, especially in developing areas where they may be the only green space remaining.

Freshwater Wetlands Act

The State Legislature passed the Freshwater Wetlands Act (Act) in 1975 with the intent to preserve, protect and conserve freshwater wetlands and their benefits, consistent with the general welfare and beneficial economic, social and agricultural development of the state. Certain activities are exempt from regulation; other activities that could have negative impact on wetlands are regulated. To conduct any regulated activity in a protected wetland or its adjacent area, a permit is required. The permit standards in the regulations require that impacts to wetlands be avoided and minimized. If the proposed activity will not seriously affect the wetland, a permit with various conditions is usually issued. If the proposed activity will affect the wetland, the benefits gained by allowing the action to occur must outweigh the wetland benefits lost, in order for a permit to be issued. Compensatory mitigation often is required for significant impacts to wetlands. This may include creating or restoring wetlands to replace the benefits lost by the proposed project.

Wetlands Are Mapped

The Act requires DEC to map all those wetlands protected by the Act so that affected landowners can be notified and as a means for other interested parties to know where jurisdictional wetlands exist. DEC prepares draft maps, notifies landowners whose property may contain protected wetlands, and provides an opportunity for a public hearing on the accuracy of the maps. DEC then reviews the comments received from the hearing, adjusts the maps if necessary, and then officially files the final maps with the clerks of all local governments. Wetlands are a changing resource, and the law makes provisions for amending the maps. However, any changes to the maps are subject to the same notice and review procedures used to prepare the initial maps.

There are no regulatory maps identifying wetlands protected by the U.S. Army Corps of Engineers under the Clean Water Act. Wetlands shown on the DEC maps usually are also protected by the Corps, but there are additional wetlands not shown on the DEC maps that are protected by the Corps but not DEC because they are smaller than 12.4 acres in size. The National Wetlands Inventory, prepared by the U.S. Fish and Wildlife Service, is a good source of information about where these smaller wetland occur, but they are not regulatory maps and landowners should not rely on them exclusively.

Not All Wetlands Are Equal

Different wetlands provide different functions and benefits in varying degrees. The Act requires DEC to rank wetlands in one of four classes ranging from Class I, which represents the greatest benefits and is the most restrictive, to Class IV. The permit requirements are more stringent for a Class I wetland than for a Class IV wetland. Because of this, wetland classifications are important and are subject to public comment during the map hearing process.

Regulation of Wetlands

According to the Freshwater Wetlands Act, certain activities are specifically exempt from regulation and do not require a permit, whereas other activities specifically require a permit. The following lists describe the regulatory status of some common activities:

Exempt Activities- These activities do not require a wetlands permit, and include, among others:

- normal agricultural practices (except filling and clear cutting)
- recreational activities such as fishing, hunting, hiking, swimming, camping or picnicking
- ordinary, routine maintenance of existing structures, existing lawns, and similar facilities
- selectively cutting trees and harvesting fuel wood, but not clear cutting trees or wetland vegetation

Regulated Activities with minor impacts

- installing utilities to a residence (exempt in an adjacent area)
- drilling an individual water well in an adjacent area
- replacing existing, functional bulkheads
- installing docks, piers, or wharfs

Regulated Activities with major impacts

- filling (including filling for agricultural purposes) and grading
- erecting buildings, including houses, barns, garages, commercial and industrial facilities
- restoring, modifying, or expanding existing structures
- draining, (except for agriculture), dredging, or otherwise changing water levels in wetlands, including breaching of beaver dams, constructing or removing bulkheads, dikes, or dams
- constructing roads
- applying pesticides in wetlands
- clear cutting trees or other vegetation
- mining

The Clean Water Act regulates activities in a similar manner, but has slightly different requirements. Landowners are encouraged to contact the U.S. Army Corps of Engineers if they anticipate undertaking activities in or near wet areas.

September 18, 2024

Mr. Jason Keding, Town Supervisor
Town of Boston
8500 Boston State Road
Boston, NY 14025

Dear Supervisor Keding:

Enclosed is the January 1, 2024 Annual Report for the Town of Boston Fire Protection District Service Award Program. The program contribution due in 2024 to the Trust Fund is \$412,311. Please read the Special Commentary in the Annual Report for information on the Program's funding progress. The program continues to be underfunded putting future benefits for participants in jeopardy.

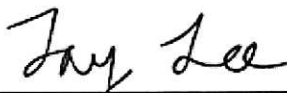
- Enclosed are six copies of the Executive Summary, which extracts important report information. Please provide each Town Board member with a copy of the Executive Summary and review the material carefully.
- We have also drafted a notice of forfeiture letter to the participants who have been forfeited on December 31, 2023. We recommend that an authorized representative sign and send these letters on Town letterhead.
- Also enclosed is a set of participant statements for the Town's records. Two sets of statements were also mailed to the fire companies for distribution to the participants.

An invoice for our fees will be mailed separately.

If you would like to have a representative from Penflex meet with the Town Board to review the enclosed Annual Report and discuss the issues therein, please contact our office.

Thank you for the opportunity to serve the Town of Boston and its volunteers.

Sincerely,



Jay Lee, FSA, MAAA
Actuarial Analyst
jlee@penflexinc.com



Eric Veletzky, FSA, EA, MAAA
Enrolled Actuary
eveletzky@penflexinc.com

Enclosures

ANNUAL REPORT

TOWN OF BOSTON FIRE PROTECTION DISTRICT SERVICE AWARD PROGRAM

ACTUARIAL VALUATION
AS OF JANUARY 1, 2024

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

**Town of Boston Fire Protection District
Service Award Program**

Actuarial Certification

January 1, 2024 Valuation

The purpose of this report is to provide the Program Sponsor, Program Administrator, and other officials associated with the operation of the Program with information regarding the annual contribution requirement and the overall financial health of the Program. In order to appropriately fund for the benefits promised to volunteers and their beneficiaries, annual actuarially determined contributions are required. This report provides information and documentation regarding the participant and financial data, actuarial methods and assumptions, and the interpretation of the Program provisions used in determining the annual contribution requirements.

The participant and financial data used in this valuation were provided by the Program Sponsor, the investment provider, and/or the volunteer organization. We have not audited the data, but reviewed it for reasonableness and consistency and have relied upon it for the valuation of Program liabilities. We are not aware of any material imperfections in the data, but changes in the data may cause changes in the results contained in this report. Any irregularities of any kind noted by the user of this report must be reported to Penflex Actuarial Services, LLC immediately.

Penflex Services, LLC has prepared this report for the exclusive use of the Program Sponsor and the participants and designated beneficiaries of the Program. This report should not be relied on for any purpose other than the purpose stated nor shared with any other party without the express written consent of Penflex Actuarial Services, LLC.

Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: Program experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes expected as part of the natural operation of the actuarial methodology (such as the end of an amortization period); and changes in plan provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this report.

It is my opinion that the actuarial methods and assumptions are reasonably related to the experience and future expectations of the Program. I certify that the actuarial calculations, based on my understanding of the provisions of the Town of Boston Fire Protection District Service Award Program, have been performed in accordance with generally accepted actuarial principles and standards of practice.

I am a Fellow of the Society of Actuaries and a member of the American Academy of Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained in this report.


Eric Veletzos, FSA, MAAA

9-13-2024

Date

TOWN OF BOSTON FIRE PROTECTION SERVICE AWARD PROGRAM

JANUARY 1, 2024 ANNUAL REPORT COMMENTARY

The following commentary provides a summary of key results from the January 1, 2024 Annual Report of the Town of Boston Fire Protection District Service Award Program. Please refer to the full set of corresponding Annual Report exhibits for Program Cost calculation details.

Calculated Program Contribution and Plan Funding

New York State General Municipal Law Article 11-A Section 219(d) requires a program sponsor to contribute the actuarially determined contribution amount annually. The actuarially determined contributions are designed to put the Program on a path to sustainability if they are contributed in full each year. The program contribution to be made to the Trust Fund in 2024 is \$412,311. We strongly recommend that the Town contribute the full amount owed prior to year-end.

Historically, the Town has been unable to satisfy the required actuarially determined contributions on an ongoing basis. Over the last decade, the Town has underpaid the program contribution by more than \$1.1 million dollars (see the Schedule of Funding Progress in the Annual Report for more details). As a result, the funded ratio has remained below 50% for the past eight years. This general decline in the funded ratio is expected to continue if the Town continues the historical practice of failing to make sufficient contributions.

However, we are happy to note that the Town has made a contribution of \$450,000 which is in excess of the actuarially determined contribution amount for the 2023 plan year of \$399,491.

The Trust Fund's investment return for 2023 was 9.8%, resulting in an investment gain when compared to the rate of return assumption used to value the plan liabilities. The smoothed assets (Actuarial Value or AVA) returned -0.9% for the most recent year. The smoothing method defers some of the investment gain over the next two years which reduces volatility in current and future contribution requirements.

The funded ratio is 42% as of January 1, 2024, compared to 39% as of January 1, 2023. This ratio of the Trust Fund assets to the actuarial accrued liability measures the progress in funding the service awards that have been promised. The total unfunded liability for the Program is \$3,338,601 as of January 1, 2024.

If the Town continues to make an annual contribution in an amount equal to or exceeding the actuarially determined contribution and plan assets generally earn the assumed 5.25% per year, we expect the plan's funded ratio to gradually rise towards 100% over time.

Exhibit VIII details the upcoming expected annual contribution requirements. A continued budget of a \$450,000 annual contribution as was made during 2023 would accelerate the plan's progress towards a funded ratio of 100%.

**Town of Boston Fire Protection District Service Award
1/1/2024 FACT SHEET**

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Net Program Assets (A)</u>	<u>Actuarial Accrued Liability (B)</u>	<u>Unfunded Liability (B) - (A)</u>	<u>Funded Ratio (A) ÷ (B)</u>
1/1/2017*	\$2,704,923	\$5,483,157	\$2,778,234	49%
1/1/2018	\$2,696,928	\$5,530,110	\$2,833,182	49%
1/1/2019	\$2,350,328	\$5,623,064	\$3,272,736	42%
1/1/2020	\$2,597,368	\$5,700,428	\$3,103,060	46%
1/1/2021	\$2,549,887	\$5,608,312	\$3,058,424	45%
1/1/2022	\$2,612,629	\$5,623,649	\$3,011,020	46%
1/1/2023	\$2,169,892	\$5,622,804	\$3,452,912	39%
1/1/2024	\$2,422,623	\$5,761,223	\$3,338,601	42%

Comparison of Costs

<u>Actuarial Valuation Date</u>	<u>Calculated Contribution (C)</u>	<u>Sponsor Contribution (D)</u>	<u>Excess/(Deficit) Contribution (D) - (C)</u>	<u>Date(s) of Contribution</u>
1/1/2017*	\$378,920	\$150,000	(\$228,920)	11/27/2017
1/1/2018	\$395,806	\$150,000	(\$245,806)	9/25/2018
1/1/2019	\$427,111	\$200,000	(\$227,111)	10/9/2019
1/1/2020	\$406,935	\$200,000	(\$206,935)	11/30/2020
1/1/2021	\$407,550	\$200,000	(\$207,550)	11/24/2021
1/1/2022	\$397,518	\$393,189	(\$4,329)	4/6 & 9/12/2022
1/1/2023	\$399,491	\$450,000	\$50,509	5/16&10/30/2023
1/1/2024	\$412,311	To be determined	To be determined	Due in 2024

Investment Rate of Return

2019: 15.6%	2020: 7.3%	2021: 8.4%	2022: -16.9%	2023: 9.8%
5-year Average Rate of Return: 4.2%				

Program Participant Breakdown

	<u>As of 1/1/2023</u>	<u>As of 1/1/2024</u>
Entitled participants (post-EA)	91	93
Active participants (pre-EA)	52	56
Inactive participants (pre-EA)	3	2
Terminated vested participants (pre-EA)	38	37
Total	184	188
Pre-EA participants earning service credit	41	45
Post-EA participants earning service credit	23	26
Total	64	71
Non-vested terminations	1	1

*Mortality rates updated to the RP2014 Male Table without projection.

**TOWN OF BOSTON FIRE PROTECTION DISTRICT
SERVICE AWARD PROGRAM
PAYMENT COMMENCEMENT FORM**

As a participant in the Service Award Program who has attained the entitlement age, you are eligible to receive a benefit from the Service Award Program. Please complete this form and return it with a copy of your proof of date of birth to the Town or Fire Department or directly to Penflex Actuarial Services, LLC., 50 Century Hill Drive, Suite #3, Latham, NY 12110.

You will receive an IRS form 1099 reporting this income and we encourage you to consult with a qualified tax professional for advice on any action that is required by you as a result of receiving this payment. Additional information on making estimated tax payments can be found on the IRS web site, www.IRS.gov.

SECTION 1 YOUR PERSONAL INFORMATION

Print Name _____ Social Security Number _____ Date of Birth _____

Mailing Address
Phone Number

SECTION 2 **PROOF OF DATE OF BIRTH** (select one and submit a photocopy)

I hereby submit proof of my date of birth as: driver's license OR birth certificate OR passport

SECTION 3 DIRECT DEPOSIT INFORMATION

For deposit into a checking account, you must return a voided check. For deposit into a savings account, you must return an account statement or a signed letter on bank letterhead confirming the account title, account number, and ABA routing number. Please note that you may receive a check for the first and second payment before direct deposit begins.

Account Type: ☐ Savings ☒ Checking

Will the payment that is made via direct deposit pursuant to this authorization be forwarded across the U.S. border to a foreign financial institution through the ACH network on the same day that it is deposited into your account?

☐ YES ☐ NO (If no selection is made, we will assume NO.)

SECTION 4 CERTIFICATION

I acknowledge that Penflex Actuarial Services, LLC., and the Town of Boston have not counseled me or my heirs regarding the income tax consequences of this payment and that I will seek such counsel from my own tax advisor.

Participant Signature	Date Signed
-----------------------	-------------

 Witness Signature Print Witness Name Date Signed

Note - Witness must be an Official of the Town or Fire Department or a notary.

**Town of Boston Fire Protection District
Service Award Program**

Exhibit I

Summary of Plan Year Actuarial Cost Calculations

Components of 2024 Actuarially Determined Program Contribution

(1) Present Value of Accrued Benefits (Entitled):	\$3,961,814
(2) Present Value of Projected Benefits (Active):	\$2,158,797
(3) Present Value of Accrued Benefits (Inactive):	\$56,562
(4) Present Value of Accrued Benefits (Terminated Vested):	\$696,389
(5) Separately Amortized Post-Entitlement Age Liability:	\$124,558
(6) Actuarial Value of Assets as of 12/31/2023:	\$2,548,275
(7) Average Temporary Annuity:	12.73836
(8) Normal Cost: [(1)+(2)+(3)+(4)-(5)-(6)] ÷ (7)	\$329,770
(9) Post-Entitlement Age Liability Amortization Payment:	\$62,907
(10) Contribution Timing Adjustment:	\$19,634
Calculated Program Contribution due in 2024: (8)+(9)+(10)	\$412,311

**Town of Boston Fire Protection District
Service Award Program**

Exhibit II

Summary of Liability Amortization Basis

Amortization Interest Rate: 5.00%

<u>Type of Liability</u>	<u>Date Est.</u>	<u>Beginning Balance</u>	<u>Payment</u>	<u>Interest</u>	<u>Additions</u>	<u>Ending Balance</u>	<u>Remaining Term</u>	<u>2024 Payment</u>
Post-EA	1/1/2021	\$22,547	(\$22,547)	\$0	\$0	\$0	0	\$0
Post-EA	1/1/2022	\$38,686	(\$19,815)	\$944	\$0	\$19,816	1	\$19,816
Post-EA	1/1/2023	\$58,234	(\$20,366)	\$1,893	\$0	\$39,762	2	\$20,366
Post-EA	1/1/2024	\$0	\$0	\$0	\$64,981	\$64,981	3	\$22,725
Total		\$119,467	(\$62,728)	\$2,837	\$64,981	\$124,558		\$62,907

**Town of Boston Fire Protection District
Service Award Program**

Exhibit VIII

Projection of Program Payments and Trust Fund Assets

Projected actuarially determined contributions are based on current plan provisions and actuarial assumptions that are assumed to be precisely realized. Changes in plan provisions or actuarial assumptions, as well as actual experience, will produce actuarial gains and losses which, in turn, result in contribution requirements that may be higher or lower.

Projections are based on the assumption that Active Participants will remain active until reaching Entitlement Age and earn a year of service credit in each year. It is also assumed that all Participants will survive to collect their monthly payments. Estimates should only be used as a rough guide for future contribution requirements.

Current Assumed Rate of Investment Return: 5.00%

<u>Plan Year</u>	<u>January 1st Trust Fund Balance</u>	<u>Service Award Program Payments</u>	<u>Estimated Actuarially Determined Contribution</u>
2024	\$2,422,623	\$409,500	\$412,311
2025	\$2,546,634	\$419,000	\$426,000
2026	\$2,681,139	\$425,000	\$426,000

Note: Projected Monthly Service Award Payments are calculated based on the normal form of payment: 10-year certain and continued life annuity.

**Town of Boston Fire Protection District
Service Award Program
Exhibit IX**

Risk Assessment, Maturity Measures and Sensitivity Analysis

Defined benefit Length of Service Award Programs (LOSAPs) are exposed to various risks that can affect program funding and calculated contributions. The three most significant risks that LOSAPs are exposed to are:

- 1) **Investment Risk:** the potential that investment returns will be different than expected. In general, this type of risk will increase as the percentage of equity assets in a portfolio increases.
- 2) **Longevity Risk:** the potential that mortality experience will be different than expected. For instance, if participants live substantially longer than anticipated, actual program costs will be higher as a result.
- 3) **Contribution Risk:** the potential that the sponsor fails to make the full actuarially determined contribution. If the contributions are not made annually, the program may become underfunded and, eventually, unable to pay promised benefits.

When deciding how much risk taking is appropriate, program sponsors can consider the level of plan maturity. When a program is first established, it will typically have zero or very few entitled participants. This means that there is relatively little cash outflow in the form of benefit payments and a large amount of cash inflow in the form of program contributions. As the program matures, the number of entitled and terminated vested participants will exceed the active participants, resulting in a support ratio that is greater than one. More mature plans will use a larger percentage of assets to make benefit payments, thereby making them more susceptible to volatility in asset values.

Plan Year Ending	(A) Benefit Payments & Expenses	(B) Net Program Assets	(C) Trust Fund Contribution	(D) Low-Default-Risk Obligation Measure (LDROM)	Maturity Measures		
					(A) / (B) Benefits to Assets	(A) / (C) Benefits to Contributions	Support Ratio ¹
2019	\$305,611	\$2,597,368	\$200,000	-	11.8%	152.8%	2.43
2020	\$426,257	\$2,549,887	\$200,000	-	16.7%	213.1%	2.56
2021	\$340,868	\$2,612,629	\$200,000	-	13.0%	170.4%	2.58
2022	\$393,496	\$2,169,892	\$393,189	-	18.1%	100.1%	2.35
2023	\$404,926	\$2,422,623	\$450,000	\$6,467,229	16.7%	90.0%	2.24

In general, the maturity measures shown above will increase over time as the number of entitled participants increases relative to active participants. In the early years of a program, when the plan is less mature, the ratio of benefit payments to program contributions will be low (less than 100%) indicating positive net cash flow into the program. A fund with positive net cash flow can better tolerate the volatility of investment risk since it will have a longer time horizon to make up for a drop in asset value than a fund with negative cash flow. For this reason, as a program becomes more mature, some sponsors may reduce exposure to investment risk by reducing the overall equity allocation in the fund. This can help shield the assets that are relied on to make benefit payments from short-term volatility in equity markets. The difference between the LDROM and the plan AAL represents the cost to the plan to mitigate current investment risk.

Sensitivity Analysis of the Actuarially Determined Contribution

The measurement of the program liabilities is dependent on the actuarial assumptions used to model future events. To the degree that actual experience differs from the assumptions used, actuarial gains and losses will result, causing the program contribution to be lower or higher. The table below illustrates how the program contribution and funded ratio could be affected if there were deviations in the assumed rate of investment return, entitled participant mortality, or the overall level of program assets. Future experience may vary significantly from both our current assumptions and the scenarios illustrated below.

Assumption	Adjustment	Actuarially Determined Contribution	Funded Ratio
Current	None	\$412,311	42%
Rate of Investment Return	Decrease from 5.00% to 4.75%	\$425,000	41%
Rate of Investment Return	LDROM consistent (4%)	\$465,000	37%
Entitled Participant Mortality Rates	Decrease of 10%	\$430,000	41%
12/31/2023 Market Value of Assets	Decrease of 10%	\$420,000	38%

¹ For measurement purposes, the support ratio is defined as the ratio of entitled and terminated vested participants to the active and inactive participants.

**Town of Boston Fire Protection District
Service Award Program**

Exhibit X

Statement of Net Program Assets

	12/31/2023	12/31/2022
	<u>Total</u>	<u>Total</u>
<u>Assets</u>		
Cash and short-term investments	\$134,584.96	\$95,171.39
Receivables		
Sponsor contributions	\$0.00	\$0.00
Interest and dividends	\$0.00	\$0.00
Total receivables	<u>\$0.00</u>	<u>\$0.00</u>
Investments at market value		
Speciality funds	\$107,694.63	\$140,000.16
International stock funds	\$298,287.18	\$314,923.36
Small-cap stock funds	\$132,197.96	\$130,984.46
Mid-cap stock funds	\$191,653.33	\$191,094.36
Large-cap stock funds	\$431,259.10	\$287,948.12
Balanced	\$0.00	\$0.00
Bonds	\$914,510.55	\$804,131.68
Other	\$180,566.87	\$190,070.29
Total investments	<u>\$2,256,169.62</u>	<u>\$2,059,152.43</u>
Insurance company contracts	<u>\$0.00</u>	<u>\$0.00</u>
Total Assets	\$2,390,754.58	\$2,154,323.82
<u>Liabilities</u>		
Benefits payable (R. Roll \$120/m since 9/2017))	\$0.00	(\$7,680.00)
Benefits payable (R. Pfluger \$380/m since 10/1/2023)	(\$1,140.00)	\$0.00
Benefits payable (J. Dzierzanowski since 4/2022)	\$0.00	(\$1,440.00)
Benefits payable (D. Denk \$140/m since 3/2018)	\$0.00	(\$8,120.00)
January payments made in December	<u>\$33,008.00</u>	<u>\$32,808.00</u>
Total Liabilities	\$31,868.00	\$15,568.00
Net Program Assets	\$2,422,622.58	\$2,169,891.82

**Town of Boston Fire Protection District
Service Award Program**

Exhibit XI

Statement of Changes in Net Program Assets

	12/31/2023	12/31/2022
	<u>Total</u>	<u>Total</u>
<u>Additions</u>		
Sponsor contributions	\$450,000.00	\$393,189.00
Change in Sponsor contributions receivable	\$0.00	\$0.00
Investment income		
Net appreciation/(depreciation)		
in market value of investments	\$226,434.32	(\$423,672.24)
Change in investment income receivable	\$0.00	\$0.00
Subtotal	\$226,434.32	(\$423,672.24)
Less: Investment expense	(\$18,777.91)	(\$18,757.74)
Net investment income	\$207,656.41	(\$442,429.98)
Total Additions	\$657,656.41	(\$49,240.98)
<u>Deductions</u>		
Benefits	(\$421,225.65)	(\$391,196.00)
Change in benefits payable	\$16,300.00	(\$2,300.00)
Management expense	\$0.00	\$0.00
Administrative expense	\$0.00	\$0.00
Total Deductions	(\$404,925.65)	(\$393,496.00)
Net increase/(decrease)	\$252,730.76	(\$442,736.98)
<u>Net Program Assets</u>		
Beginning of year	\$2,169,891.82	\$2,612,628.80
End of year	\$2,422,622.58	\$2,169,891.82

**Town of Boston Fire Protection District
Service Award Program**

Exhibit XII

Calculation of Actuarial Value of Assets

The Actuarial Value of Assets represents a smoothed value of program assets that is used in the calculation of the calculated program contribution. Investment gains or losses in relation to the assumed rate of return are spread out and recognized over a three-year period. This method results in more stable asset values and, ultimately, more stable contribution requirements.

<u>Plan Year Ending</u>	<u>Market Value of Assets</u>	<u>Sponsor Contributions</u>	<u>Benefits and Expenses</u>	<u>Expected Market Value Assets¹</u>	<u>Investment Gain/(Loss)²</u>	<u>Actuarial Value of Assets³</u>
12/31/2019	\$2,597,368	\$200,000	\$305,611	\$2,359,625	\$237,743	\$2,534,280
12/31/2020	\$2,549,887	\$200,000	\$426,257	\$2,495,392	\$54,496	\$2,434,309
12/31/2021	\$2,612,629	\$200,000	\$340,868	\$2,533,035	\$79,594	\$2,541,401
12/31/2022	\$2,169,892	\$393,189	\$393,496	\$2,742,946	(\$573,054)	\$2,525,396
12/31/2023	\$2,422,623	\$450,000	\$404,926	\$2,324,574	\$98,049	\$2,548,275

¹ Expected Market Value of Assets = [Prior Year Market Value of Assets] x (1+i) + [Contributions] x (1+i)^{1/2} - [Benefits & Expenses] x (1+i)^{1/2}

² Investment Gain/(Loss) = [Market Value of Assets] - [Expected Market Value of Assets]

³ Actuarial Value of Assets = [Market Value of Assets] - (2/3) x [Current Year Investment Gain/(Loss)] - (1/3) x [Prior Year Investment Gain/(Loss)]

The value of i represents the Assumed Rate of Investment Return in that valuation year.

Town of Boston Fire Protection District Service Award Program
Summary of Program Provisions effective as of January 1, 2024

Type of Program:	Defined Benefit
Effective Date:	January 1, 1992
Participant:	Individual who has satisfied the following eligibility requirements: must be at least 18 years old and earn one year of Service Credit
Entitlement Age (EA):	Later of age 60 or age upon earning first year of Service Credit
Monthly Accrual Rate:	\$20 per year of Service Credit
Service Credit:	One year of Service Credit for each calendar year with 50 or more points under the Point System
Prior Service Credit:	Maximum 5 years of credit for service prior to the Effective Date
Service Credit Maximum:	The maximum number of years of Service Credit a Participant may earn is 40 (including any Prior Service Credit)
Accrued Benefit:	Monthly Accrual Rate multiplied by years of Service Credit
Vesting:	A Participant becomes 100% vested upon earning 5 years of Service Credit, attaining the EA while an active member, becoming totally and permanently disabled, or upon death.
Forfeiture Rule:	December 31 st of year in which membership ceases or 3 consecutive years without Service Credit
Forfeiture Restoration:	None allowed
Normal Form of Payment:	Lifetime monthly annuity guaranteed for 10 years
Optional Form of Payment:	None
Benefit Commencement:	The first day of the month coincident with or following the date on which the Participant attains the EA
Post-EA Accruals:	Service Credit earned in the year of attaining the EA and thereafter is paid effective the January 1 st following the year in which it was earned
Pre-EA Total and Permanent Disability Benefit:	Lump sum equal to the actuarial present value of accrued benefit
Pre-EA Death Benefit:	Active members who have earned a year of Service Credit within the last 3 years: greater of actuarial present value of accrued benefit or \$20,000; all others: actuarial present value of accrued benefit
Post-EA Death Benefit:	Beneficiary has the option to continue monthly payments for the remainder of the 10-year guaranteed period or receive an actuarially equivalent lump sum

Town of Boston Fire Protection District Service Award Program Actuarial Methods and Assumptions as of January 1, 2024

Type of Program: Defined Benefit Service Award Program

Actuarial Cost Method: Attained Age Normal

Under the Attained Age Normal Cost Method, there are two components to the annual contribution each year. The first component, the Normal Cost, is equal to the level annual payment required to fund the current participants' projected benefits based on their service credit earned after the effective date of the Program and before the Entitlement Age. The second component, the annual amortization cost, equals the level annual payments required to fund the liabilities accrued due to (1) service credit earned before the effective date of the Program, (2) service credit earned after attainment of the Entitlement Age, or (3) other unfunded accrued liability over the amortization period(s).

Under the Attained Age Normal Cost Method, the unfunded accrued liability is calculated using the Unit Credit Cost Method. All other calculations proceed like the Frozen Initial Liability Cost Method.

Amortization period for post-EA service liability: 3 years, closed

Market Value of Assets: Assets are valued at fair market value; insurance contracts are valued at contract value. Assets are adjusted for benefits payable.

Actuarial Value of Assets: A smoothed market value of assets is calculated by phasing in gains and losses in relation to the assumed rate of return over a three-year period.

Actuarial Assumptions

Valuation Date: January 1, 2024

Plan Year: January 1, 2023 – December 31, 2023

Assumed Investment Rate of Return: 5.00%, net of investment expenses. Based on expected return of underlying investment portfolio from capital market assumptions provided by major investment firms.

LDROM Interest Rate 4.00%

Pre-Entitlement Age Mortality Table: None

Post-Entitlement Age Mortality Table: RP-2014 Male Mortality Table without projection. Selected due to lack of credible plan experience and no expectation of material differences.

Valuation Age: Exact age on the valuation date, with annuity values linearly interpolated between whole ages

Contribution Timing Adjustment: Contributions are assumed to be made 12 months after the valuation date

Entitlement Rate: 100% at Entitlement Age

Realization Rate for Active Participants: 100% to Entitlement Age for those who have earned at least one year of service credit in the prior three years: 0% otherwise

Withdrawal Rates: None

Administrative Cost: Fees paid from the Trust Fund are reimbursed back to the Fund as part of the calculated program contribution

Death Benefit: The minimum \$20,000 Pre-EA active member death benefit is funded by a group-term life insurance policy

Glossary of Annual Report Terms

Actuarial Accrued Liability:	The portion of the Present Value of Benefits that is attributed to past service credit representing award payments that have already been earned by participants.
Actuarial Assumption:	Assumption as to the occurrence of future events affecting program costs, such as: mortality, withdrawal, or rate of investment earnings on Trust Fund assets.
Actuarial Cost Method:	A procedure for allocating the Present Value of Benefits to current and future years which helps determine how much to contribute to the Trust Fund each year.
Actuarial Experience:	The actual events that occur each year affecting participants and assets, measured in comparison to the Actuarial Assumptions.
Actuarial Value of Assets:	A smoothed value of Net Program Assets in which investment gains or losses in relation to the assumed rate of investment return are spread out and recognized over a period of time in order to reduce year-to-year volatility in the calculated contribution.
Amortization Payment:	The annual payment along with interest that is included in the calculated contribution, which will fully pay off a liability amount over the Amortization Period.
Amortization Period:	The number of years over which the liability will be fully paid.
Funded Ratio:	The Net Program Assets divided by the Actuarial Accrued Liability.
Low-Default-Risk Obligation Measure:	A liability measure consistent with the Actuarial Accrued Liability except using a low-default-risk interest rate representative of bonds in the S&P Municipal Bond Index with maturity of 20 years and with a rating of Aa2 or AA by one of three major rating agencies.
Mortality Table:	Contains the expected death rates of participants.
Net Program Assets:	The fair market value of assets at the valuation date, adjusted for benefits payable. Insurance contracts are valued at contract value.
Normal Cost:	The annual cost calculated, under the Actuarial Cost Method, to fund the current accruals.
Post-Entitlement Age Liability:	The Present Value of Benefits for participants who have attained entitlement age, begun collecting benefits and earn service credit.
Present Value of Benefits:	The amount needed to provide future payments discounted using an assumed interest rate and other Actuarial Assumptions. In other words, it is the value that would have to be invested on the valuation date so that the amount invested plus investment earnings would provide enough assets to pay all projected benefits when due.
Temporary Annuity:	The present value of an annuity of 1 per year over the expected future service of an active participant.
Unfunded Actuarial Accrued Liability:	The excess of the Actuarial Accrued Liability over the Net Program Assets.



SERVICE AWARD PROGRAM EXECUTIVE SUMMARY

PENFLEX 
SERVICE AWARDS FOR FIRE & EMS

TOWN OF BOSTON FIRE PROTECTION SERVICE AWARD PROGRAM

JANUARY 1, 2024 ANNUAL REPORT COMMENTARY

The following commentary provides a summary of key results from the January 1, 2024 Annual Report of the Town of Boston Fire Protection District Service Award Program. Please refer to the full set of corresponding Annual Report exhibits for Program Cost calculation details.

Calculated Program Contribution and Plan Funding

New York State General Municipal Law Article 11-A Section 219(d) requires a program sponsor to contribute the actuarially determined contribution amount annually. The actuarially determined contributions are designed to put the Program on a path to sustainability if they are contributed in full each year. The program contribution to be made to the Trust Fund in 2024 is \$412,311. We strongly recommend that the Town contribute the full amount owed prior to year-end.

Historically, the Town has been unable to satisfy the required actuarially determined contributions on an ongoing basis. Over the last decade, the Town has underpaid the program contribution by more than \$1.1 million dollars (see the Schedule of Funding Progress in the Annual Report for more details). As a result, the funded ratio has remained below 50% for the past eight years. This general decline in the funded ratio is expected to continue if the Town continues the historical practice of failing to make sufficient contributions.

However, we are happy to note that the Town has made a contribution of \$450,000 which is in excess of the actuarially determined contribution amount for the 2023 plan year of \$399,491.

The Trust Fund's investment return for 2023 was 9.8%, resulting in an investment gain when compared to the rate of return assumption used to value the plan liabilities. The smoothed assets (Actuarial Value or AVA) returned -0.9% for the most recent year. The smoothing method defers some of the investment gain over the next two years which reduces volatility in current and future contribution requirements.

The funded ratio is 42% as of January 1, 2024, compared to 39% as of January 1, 2023. This ratio of the Trust Fund assets to the actuarial accrued liability measures the progress in funding the service awards that have been promised. The total unfunded liability for the Program is \$3,338,601 as of January 1, 2024.

If the Town continues to make an annual contribution in an amount equal to or exceeding the actuarially determined contribution and plan assets generally earn the assumed 5.25% per year, we expect the plan's funded ratio to gradually rise towards 100% over time.

Exhibit VIII details the upcoming expected annual contribution requirements. A continued budget of a \$450,000 annual contribution as was made during 2023 would accelerate the plan's progress towards a funded ratio of 100%.

**Town of Boston Fire Protection District Service Award
1/1/2024 FACT SHEET**

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Net Program Assets (A)</u>	<u>Actuarial Accrued Liability (B)</u>	<u>Unfunded Liability (B) - (A)</u>	<u>Funded Ratio (A) ÷ (B)</u>
1/1/2017*	\$2,704,923	\$5,483,157	\$2,778,234	49%
1/1/2018	\$2,696,928	\$5,530,110	\$2,833,182	49%
1/1/2019	\$2,350,328	\$5,623,064	\$3,272,736	42%
1/1/2020	\$2,597,368	\$5,700,428	\$3,103,060	46%
1/1/2021	\$2,549,887	\$5,608,312	\$3,058,424	45%
1/1/2022	\$2,612,629	\$5,623,649	\$3,011,020	46%
1/1/2023	\$2,169,892	\$5,622,804	\$3,452,912	39%
1/1/2024	\$2,422,623	\$5,761,223	\$3,338,601	42%

Comparison of Costs

<u>Actuarial Valuation Date</u>	<u>Calculated Contribution (C)</u>	<u>Sponsor Contribution (D)</u>	<u>Excess/(Deficit) Contribution (D) - (C)</u>	<u>Date(s) of Contribution</u>
1/1/2017*	\$378,920	\$150,000	(\$228,920)	11/27/2017
1/1/2018	\$395,806	\$150,000	(\$245,806)	9/25/2018
1/1/2019	\$427,111	\$200,000	(\$227,111)	10/9/2019
1/1/2020	\$406,935	\$200,000	(\$206,935)	11/30/2020
1/1/2021	\$407,550	\$200,000	(\$207,550)	11/24/2021
1/1/2022	\$397,518	\$393,189	(\$4,329)	4/6 & 9/12/2022
1/1/2023	\$399,491	\$450,000	\$50,509	5/16&10/30/2023
1/1/2024	\$412,311	To be determined	To be determined	Due in 2024

Investment Rate of Return

2019: 15.6%	2020: 7.3%	2021: 8.4%	2022: -16.9%	2023: 9.8%
5-year Average Rate of Return: 4.2%				

Program Participant Breakdown

	<u>As of 1/1/2023</u>	<u>As of 1/1/2024</u>
Entitled participants (post-EA)	91	93
Active participants (pre-EA)	52	56
Inactive participants (pre-EA)	3	2
Terminated vested participants (pre-EA)	38	37
Total	184	188
Pre-EA participants earning service credit	41	45
Post-EA participants earning service credit	23	26
Total	64	71
Non-vested terminations	1	1

*Mortality rates updated to the RP2014 Male Table without projection.

**TOWN OF BOSTON FIRE PROTECTION DISTRICT
SERVICE AWARD PROGRAM
PAYMENT COMMENCEMENT FORM**

As a participant in the Service Award Program who has attained the entitlement age, you are eligible to receive a benefit from the Service Award Program. Please complete this form and return it with a copy of your proof of date of birth to the Town or Fire Department or directly to Penflex Actuarial Services, LLC., 50 Century Hill Drive, Suite #3, Latham, NY 12110.

You will receive an IRS form 1099 reporting this income and we encourage you to consult with a qualified tax professional for advice on any action that is required by you as a result of receiving this payment. Additional information on making estimated tax payments can be found on the IRS web site, www.IRS.gov.

SECTION 1 YOUR PERSONAL INFORMATION

Print Name _____ Social Security Number _____ Date of Birth _____

Mailing Address _____ Phone Number _____

SECTION 2 **PROOF OF DATE OF BIRTH** (select one and submit a photocopy)

I hereby submit proof of my date of birth as: driver's license OR birth certificate OR passport

SECTION 3 DIRECT DEPOSIT INFORMATION

For deposit into a checking account, you must return a voided check. For deposit into a savings account, you must return an account statement or a signed letter on bank letterhead confirming the account title, account number, and ABA routing number. Please note that you may receive a check for the first and second payment before direct deposit begins.

Account Type: ☐ Savings ☐ Checking

Will the payment that is made via direct deposit pursuant to this authorization be forwarded across the U.S. border to a foreign financial institution through the ACH network on the same day that it is deposited into your account?
☐ YES ☐ NO (If no selection is made, we will assume NO.)

SECTION 4 CERTIFICATION

SECTION 4 CERTIFICATION

I acknowledge that Penflex Actuarial Services, LLC., and the Town of Boston have not counseled me or my heirs regarding the income tax consequences of this payment and that I will seek such counsel from my own tax advisor.

Participant Signature _____ Date Signed _____

Witness Signature

Print Witness Name

Date Signed

Note - Witness must be an Official of the Town or Fire Department or a notary.

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning , and ending	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization BOSTON EMERGENCY SQUAD, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 92 City or town, state or province, country, and ZIP or foreign postal code BOSTON NY 14025 F Name and address of principal officer: DON O'BRYANT P.O. BOX 92 BOSTON NY 14025 D Employer identification number E Telephone number 716-941-5313 G Gross receipts \$ 233,549 H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions H(c) Group exemption number I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527 J Website: N/A K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other L Year of formation: 1969 M State of legal domicile: NY

Part I Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: VOLUNTARY EMS FOR TOWN OF BOSTON, NY	
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3 Number of voting members of the governing body (Part VI, line 1a)	35
	4 Number of independent voting members of the governing body (Part VI, line 1b)	35
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	0
	6 Total number of volunteers (estimate if necessary)	35
	7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	60,321
	9 Program service revenue (Part VIII, line 2g)	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,000
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	100
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	60,421
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0
	b Total fundraising expenses (Part IX, column (D), line 25)	0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	52,306
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	52,306
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	8,115
	20 Total assets (Part X, line 16)	97,296
	21 Total liabilities (Part X, line 26)	9,505
	22 Net assets or fund balances. Subtract line 21 from line 20	87,791

Part II Signature Block	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
Sign Here	Signature of officer KEN BROWN Type or print name and title TREASURER
	Date
Paid Preparer Use Only	Print/Type preparer's name ALICIA J BREINLINGER, CPA
	Preparer's signature ALICIA J BREINLINGER, CPA
	Date 05/14/24
	Check ☒ if self-employed PTIN P00238095
Firm's name	THE ZLC GROUP, CPAS, LLC
	6529 E QUAKER STREET
Firm's address	ORCHARD PARK, NY 14127
	Phone no. 716-662-2161

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No
For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2023)
DAA



2024 PLANNING AND ZONING SCHOOLS REGISTRATION FORM

Name _____

Title _____

Municipality _____

Address _____

City, State, Zip _____

E-mail Address _____

Phone () _____

SCHOOLS

(Please check the school you will attend)

Syracuse (Onondaga County) _____

Monday, September 23, 2024

Doubletree Syracuse

6301 State Route 298, East Syracuse, NY 13057

Corning (Steuben County) _____

Monday, October 7, 2024

Radisson Hotel Corning

125 Denison Parkway East, Corning, NY 14830

Amherst (Erie County) _____

Monday, October 28, 2024

Amherst Marriott Niagara

1340 Millersport Hwy, Amherst, NY 14221

FEES

The Association of Towns offers reduced registration prices to members:

- Member Registration: \$80.00 (pre-reg); \$90.00 (at the door) _____
- Non-Member Registration: \$100.00 (pre-reg); \$120.00 (at the door) _____

PAYMENT INFORMATION

Online Registration

We encourage you to register online for these schools as space is limited. Online registration can be done at www.nytowns.org. We accept ONLY Visa or Mastercard.

Mail-In Registration

Check enclosed in the amount of \$ _____

(Make checks payable to Association of Towns of the State of New York)

Mail this completed registration form to:

Association of Towns of the State of New York

150 State Street

Albany, New York 12207

Registration includes: materials and hot breakfast.

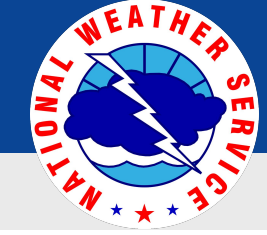
Breakfast and registration opens at 7:00 AM, classes begin at 8:00 AM and end at 12:00 PM. Each location/date will provide a total of 4 credit hours of training.

Cancellation Notice

For refunds to be given, notice of cancellation must be received 10 days prior to event, less a \$10 processing fee. NO REFUNDS after that deadline.

Questions

Please contact the Association at (518) 465-7933 with any questions or concerns.



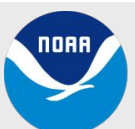
New York Tornadoes

September 24, 2024
7:00 PM

**Erie County Disaster Advisory
Preparedness Board**

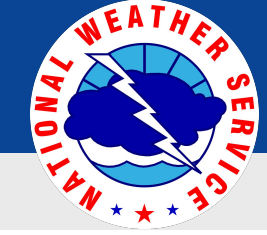
September Meeting

September 24, 2024



National Oceanic and
Atmospheric Administration
U.S. Department of Commerce

**National Weather Service
Buffalo, NY**

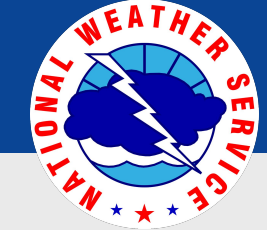


Today's Presentation

September 24, 2024
7:00 PM

- **Tornado Basics**
- **Tornado Local Climatology**
- **Tornadoes in recent years**
- **What has made 2024 different?**
- **What to do if you think a tornado occurred in your community**





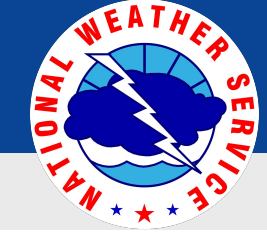
Tornado Basics

September 24, 2024
7:00 PM

What goes into making conditions favorable?

- **Fundamentally, the same ingredients as a severe thunderstorm**
 - **Instability (tendency of the air to rise)**
 - **Lifting mechanism (front, lake breeze, terrain)**
 - **Wind shear (change in wind speed/direction with height)**
- **Locally, the way the wind shear is generated tends to be very important**



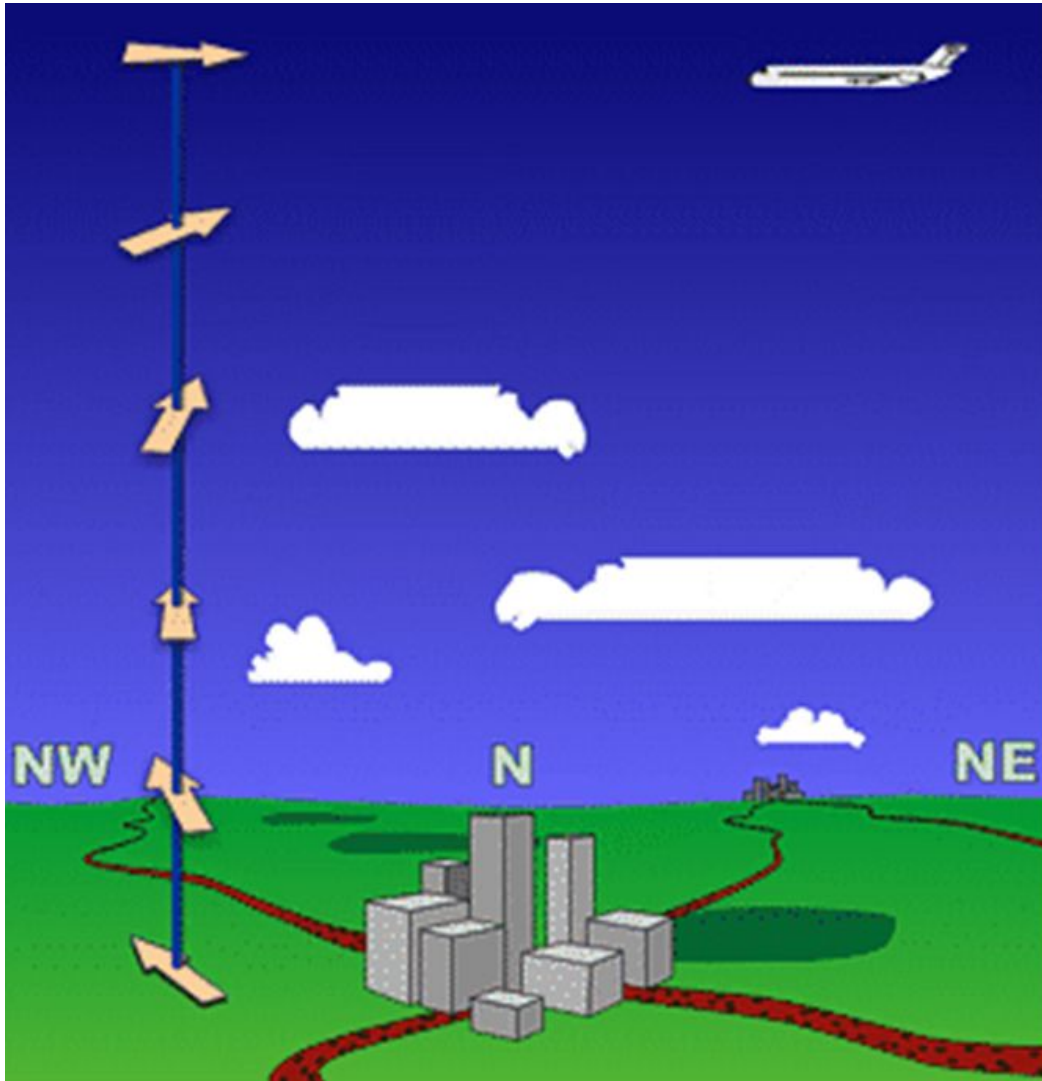


Tornado Basics

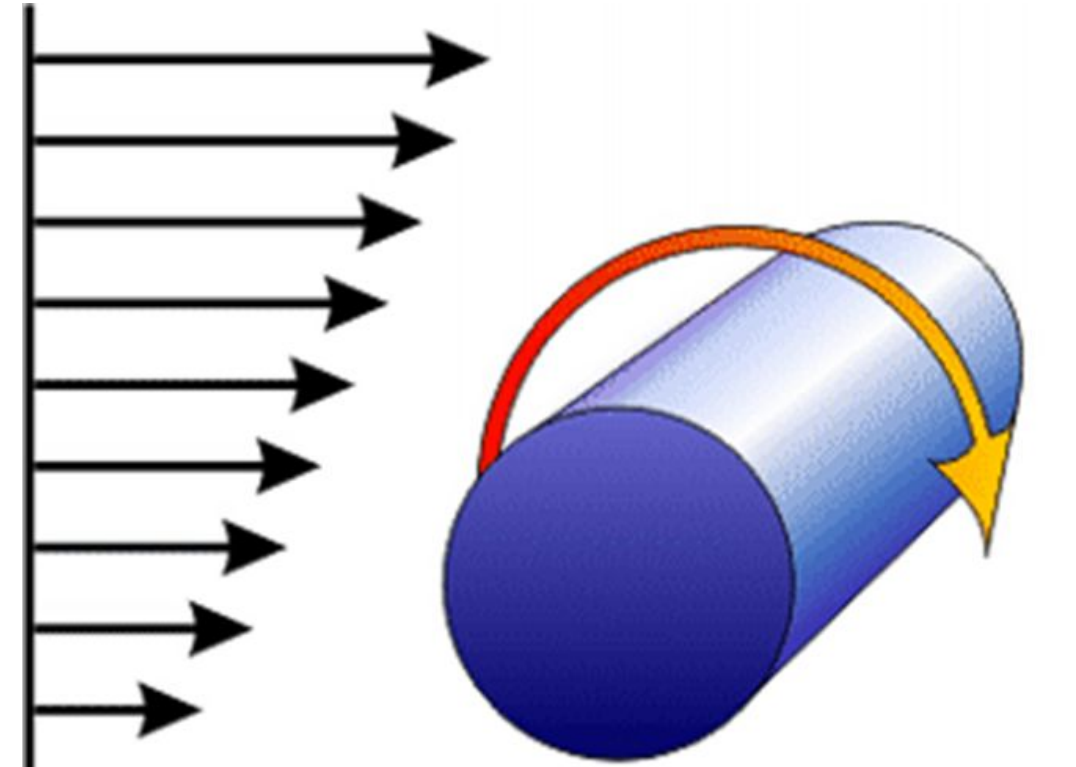
September 24, 2024
7:00 PM

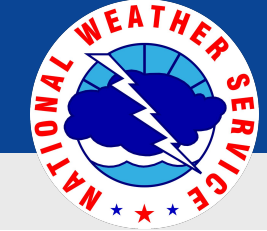
What goes into making conditions favorable?

Directional shear



Speed shear





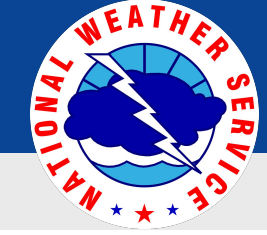
Tornado Basics

Enhanced Fujita Scale

September 24, 2024
7:00 PM

- Ratings are all done via analysis of the damage on the ground seen during a survey (when possible)
- In general, tree damage cannot yield more than an EF-1 rating
- In the event a tornado doesn't cause any damage, we can rate it an EF-Unknown

EF Rating	Wind Speeds	Expected Damage	
EF-0	65-85 mph	'Minor' damage: shingles blown off or parts of a roof peeled off, damage to gutters/siding, branches broken off trees, shallow rooted trees toppled.	 
EF-1	86-110 mph	'Moderate' damage: more significant roof damage, windows broken, exterior doors damaged or lost, mobile homes overturned or badly damaged.	 
EF-2	111-135 mph	'Considerable' damage: roofs torn off well constructed homes, homes shifted off their foundation, mobile homes completely destroyed, large trees snapped or uprooted, cars can be tossed.	 
EF-3	136-165 mph	'Severe' damage: entire stories of well constructed homes destroyed, significant damage done to large buildings, homes with weak foundations can be blown away, trees begin to lose their bark.	 
EF-4	166-200 mph	'Extreme' damage: Well constructed homes are leveled, cars are thrown significant distances, top story exterior walls of masonry buildings would likely collapse.	 
EF-5	> 200 mph	'Massive/incredible' damage: Well constructed homes are swept away, steel-reinforced concrete structures are critically damaged, high-rise buildings sustain severe structural damage, trees are usually completely debarked, stripped of branches and snapped.	 



Tornado Local Climatology

September 24, 2024
7:00 PM

What's normal?

- The 16 counties we serve have an average total of about 1.5 tornadoes per year
- NYS average is about 7 tornadoes per year
- In 2023, we had 2
- In 2022, we had 2
- In 2021, we had 1
- In 2020, we had 3
- The last Erie County tornado was an EF-0 in 2020 in the Town of Brant



National Oceanic and
Atmospheric Administration
U.S. Department of Commerce

National Weather Service
Buffalo, NY



Tornadoes in Recent Years

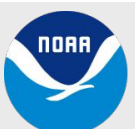
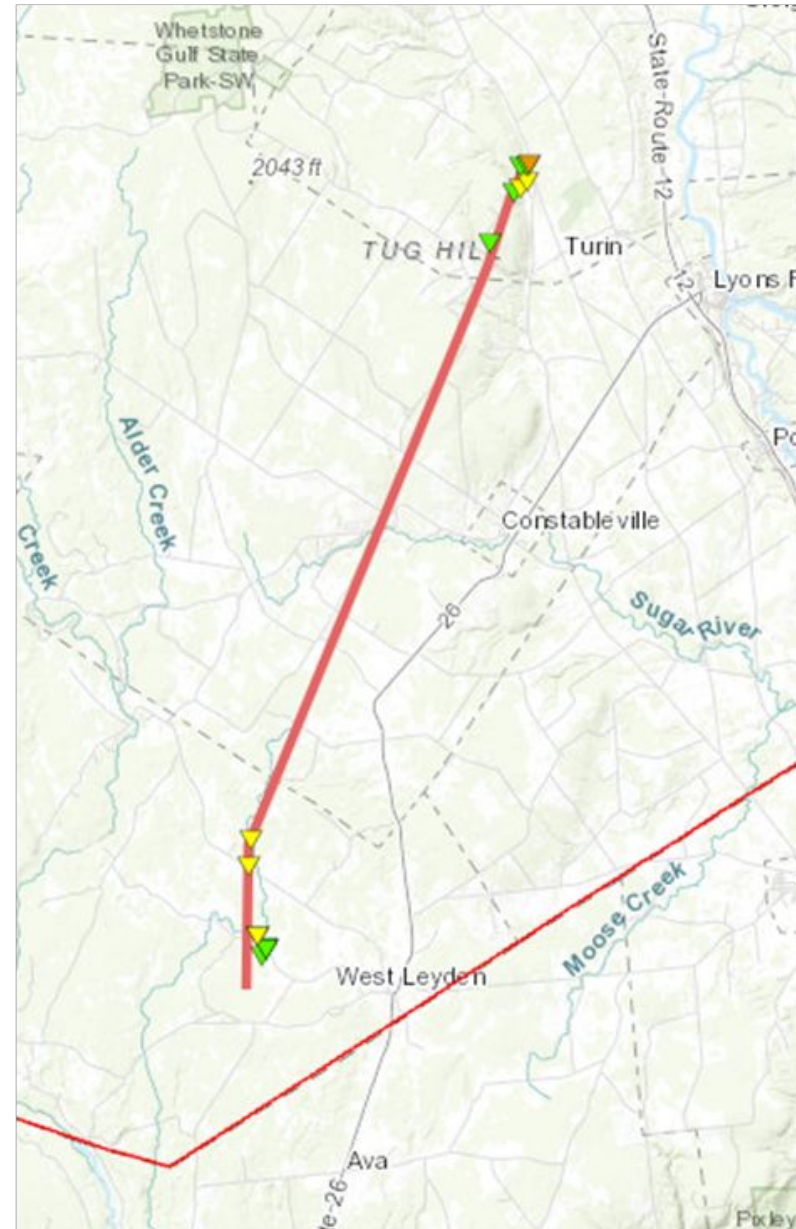
September 24, 2024
7:00 PM

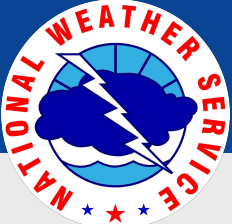
August 7, 2023 – Lewis County

Tornado Statistics

- **Strength:** EF-3 (140mph)
- **Path Length:** 16 miles
- **Maximum Width:** 700 yards
- **Start Time:** 2:42 PM EDT
- **End Time:** 3:14 PM EDT

First EF-3 tornado in New York State since 2014

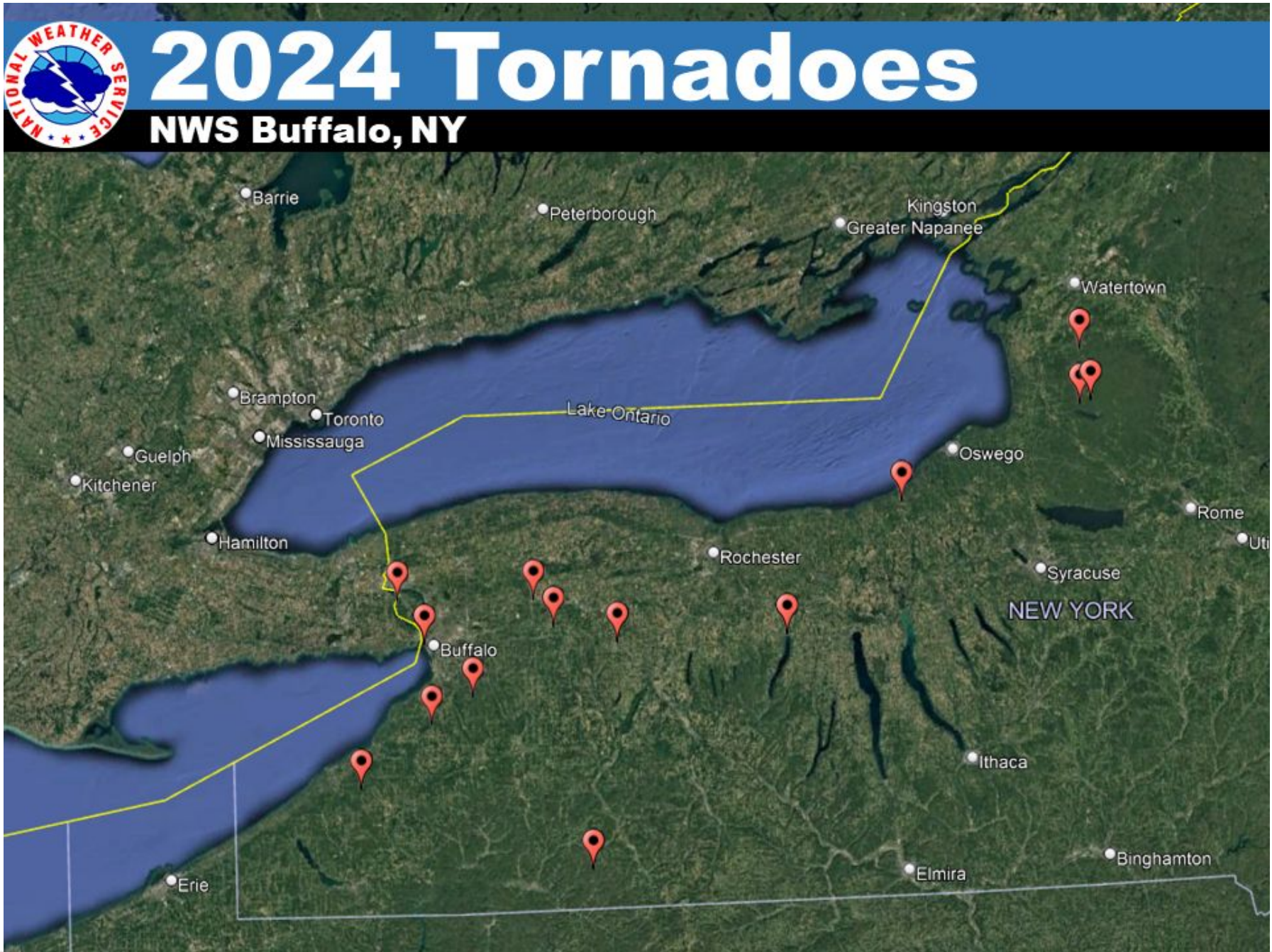




Unprecedented Tornado Year

September 24, 2024
7:00 PM

Records for both NYS and NWS Buffalo



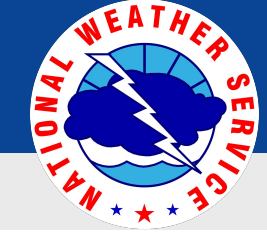
New York State Total is 31

NWS Buffalo Area Total is 14

Normal in NYS is 7

Normal in NWS Buffalo Area is 1.5



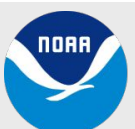
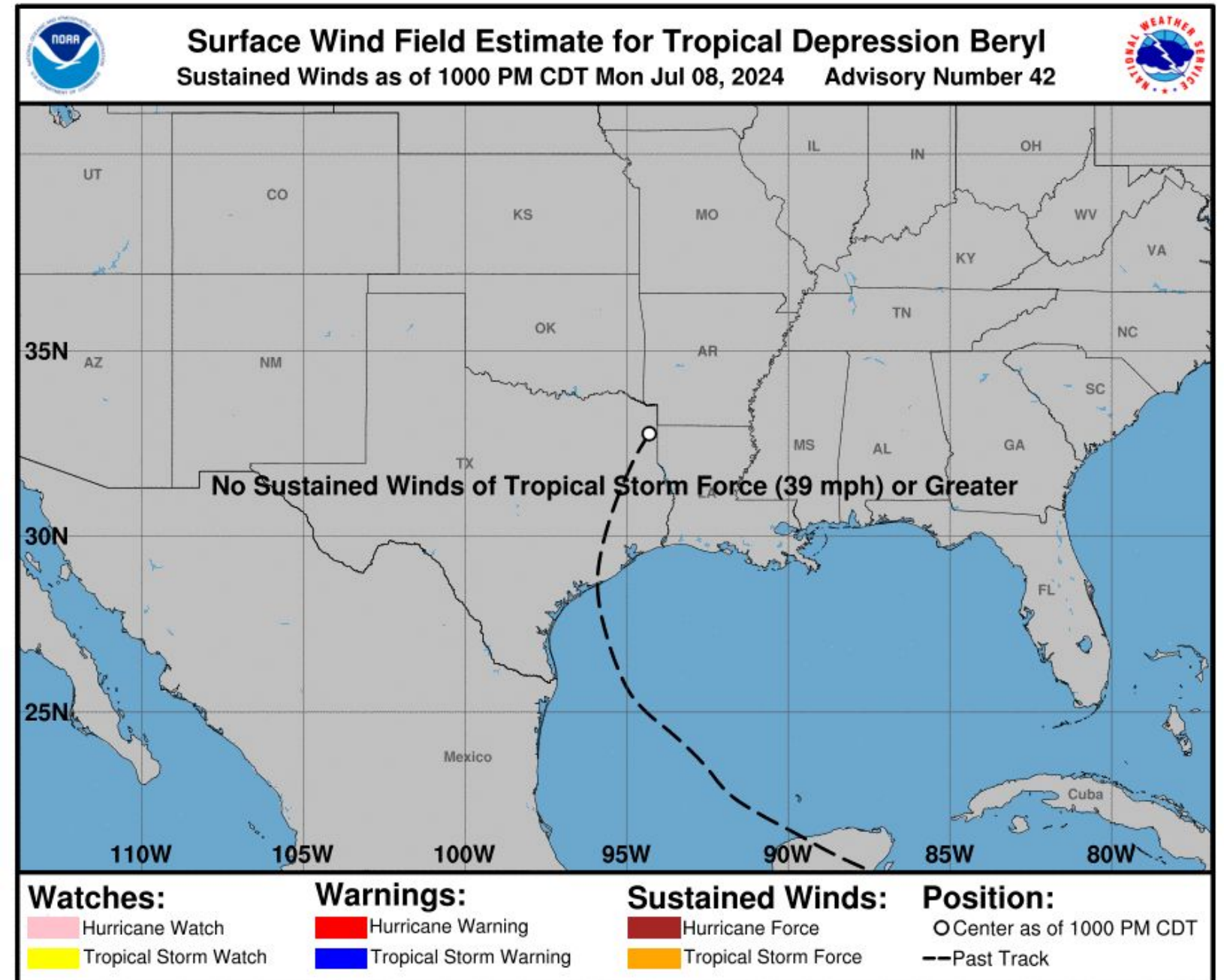


What Made 2024 Different?

September 24, 2024
7:00 PM

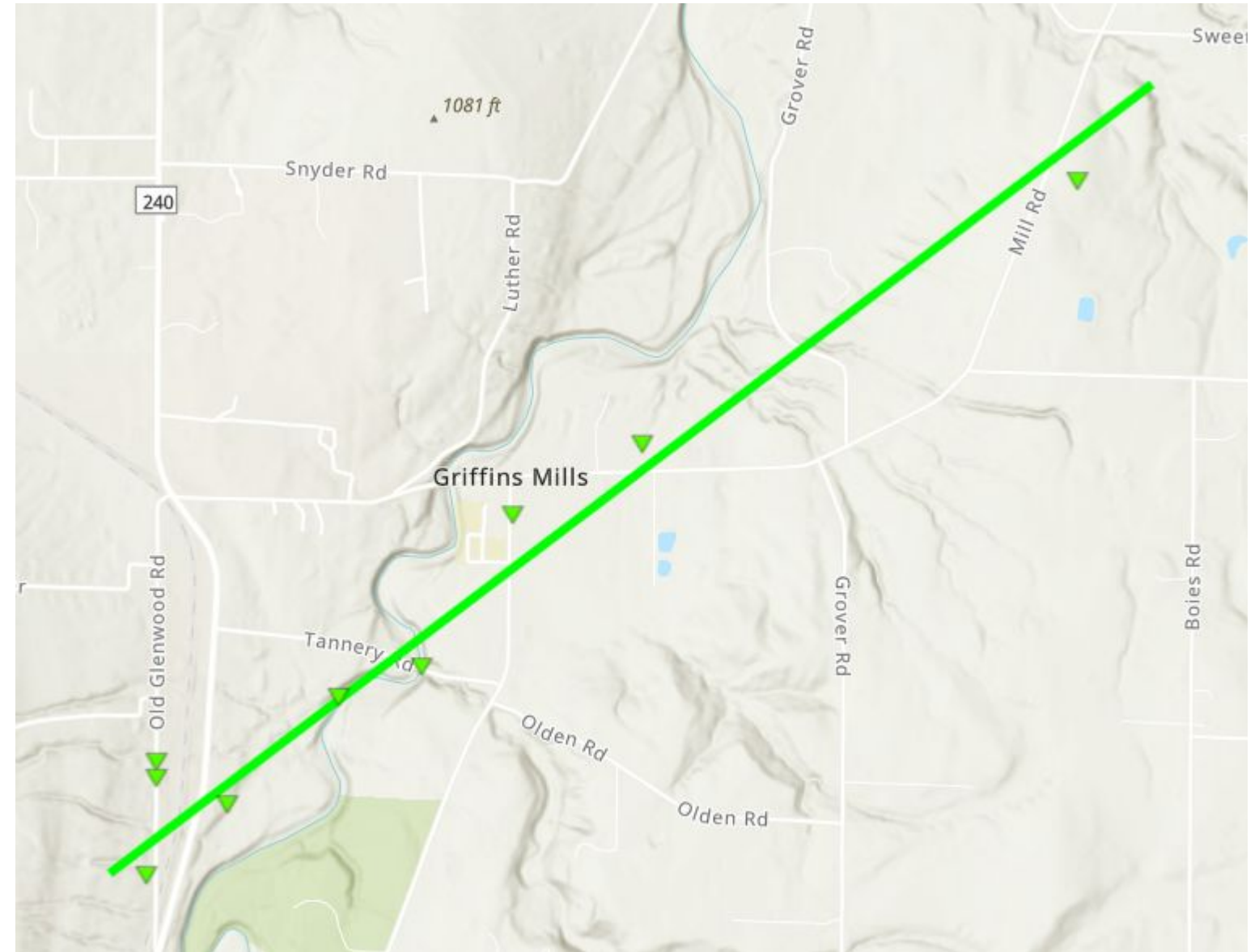
Records for both NYS and NWS Buffalo

- A couple of individual days were key
- Remnants of TC Beryl
- Tracked NW of WNY
 - Right side of the track had a lot more shear
- July 10

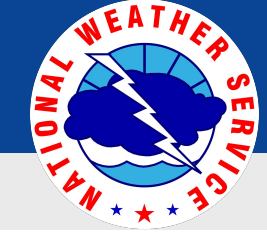




Associated with Beryl



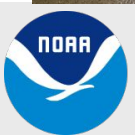
**National Weather Service
Buffalo, NY**



Eden & West Falls Tornadoes

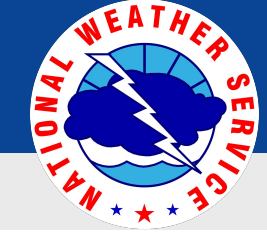
September 24, 2024
7:00 PM

Associated with Beryl



National Oceanic and
Atmospheric Administration
U.S. Department of Commerce

National Weather Service
Buffalo, NY

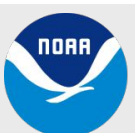


Buffalo Tornado

Lake Breeze Induced

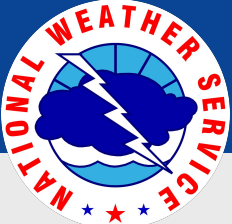
September 24, 2024
7:00 PM

- **Garden variety thunderstorms**
- **Low shear day, tornadoes were NOT likely**
- **Lake breeze created a localized ribbon of higher wind shear that a thunderstorm tracked down**
- **Three tornadoes in Fort Erie, one of which crossed the Niagara River into Buffalo**



National Oceanic and
Atmospheric Administration
U.S. Department of Commerce

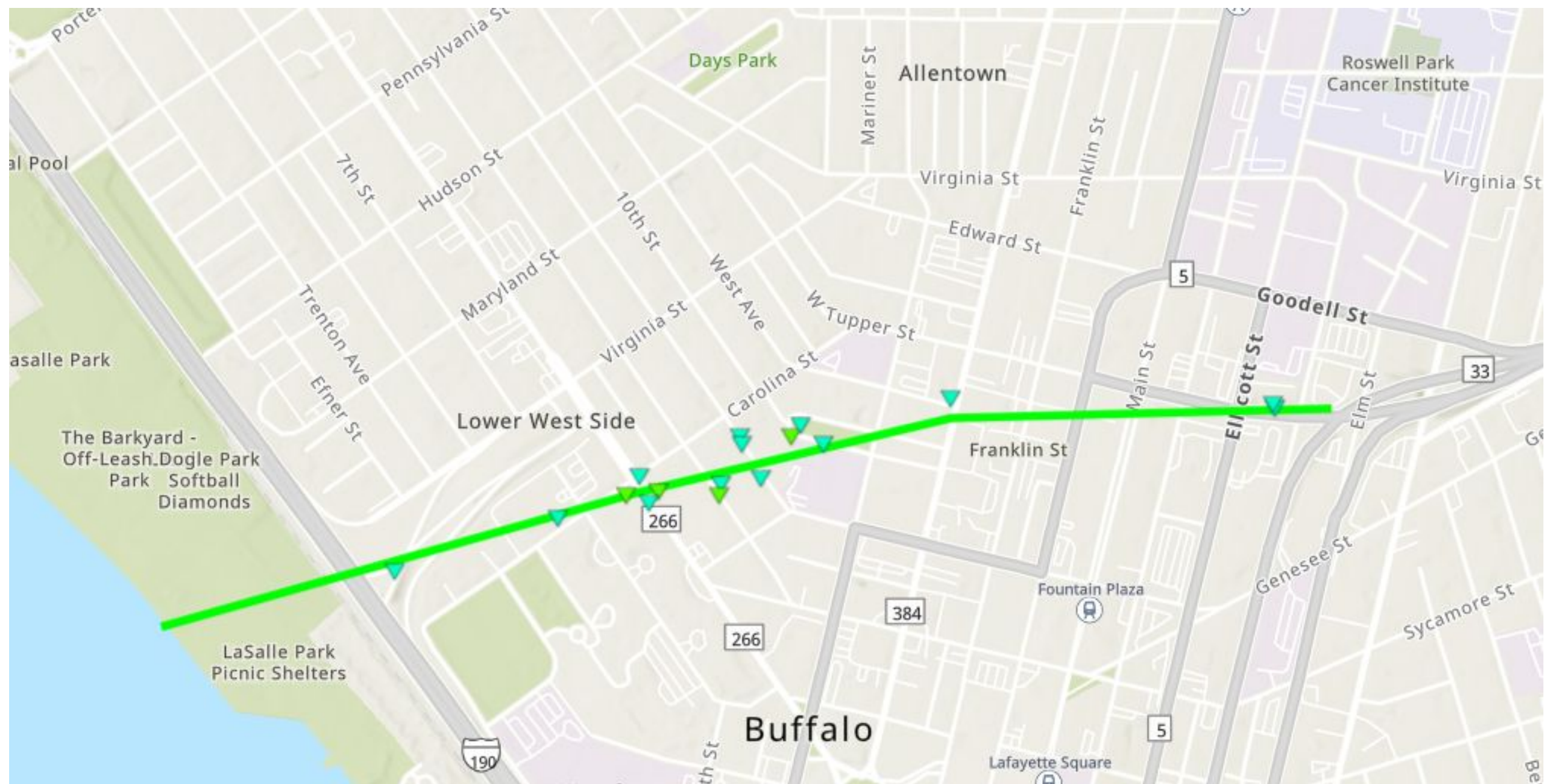
National Weather Service
Buffalo, NY

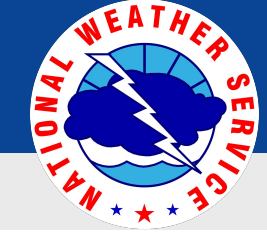


Buffalo Tornado

September 24, 2024
7:00 PM

Lake Breeze Induced

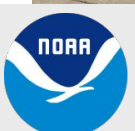




Buffalo Tornado

Lake Breeze Induced

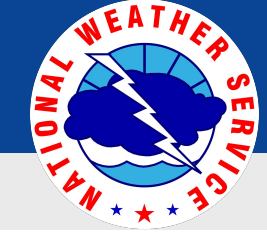
September 24, 2024
7:00 PM



National Oceanic and
Atmospheric Administration

U.S. Department of Commerce

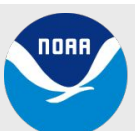
National Weather Service
Buffalo, NY

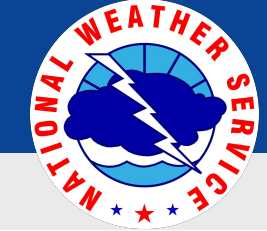


What Helps Get the Survey Done

September 24, 2024
7:00 PM

- **NWS is tasked with confirming and rating all tornado damage.**
- **Generally this is done with boots on the ground, but sometimes if too remote, it is done via satellite**
- **EMs should notify the NWS if they have any damage they suspect is from a tornado**
 - **Videos, pictures, etc., are helpful**
- **Having staff to guide a survey in person is invaluable so the NWS staff sees all the damage you are aware of**
- **Sooner notification is better!**





Contact Information

September 24, 2024
7:00 PM

Contact Information

Web

→ weather.gov/buf

Phone

→ 716-565-0204

Email

→ bufstorm.report@noaa.gov

Facebook

→ facebook.com/NWSBuffalo

Twitter

→ @NWSBUFFALO

Mike Fries

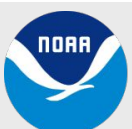
Meteorologist in Charge

michael.j.fries@noaa.gov

716-565-3378

24/7 Operations

716-565-0013





**GET CONNECTED.
GET HELP.**

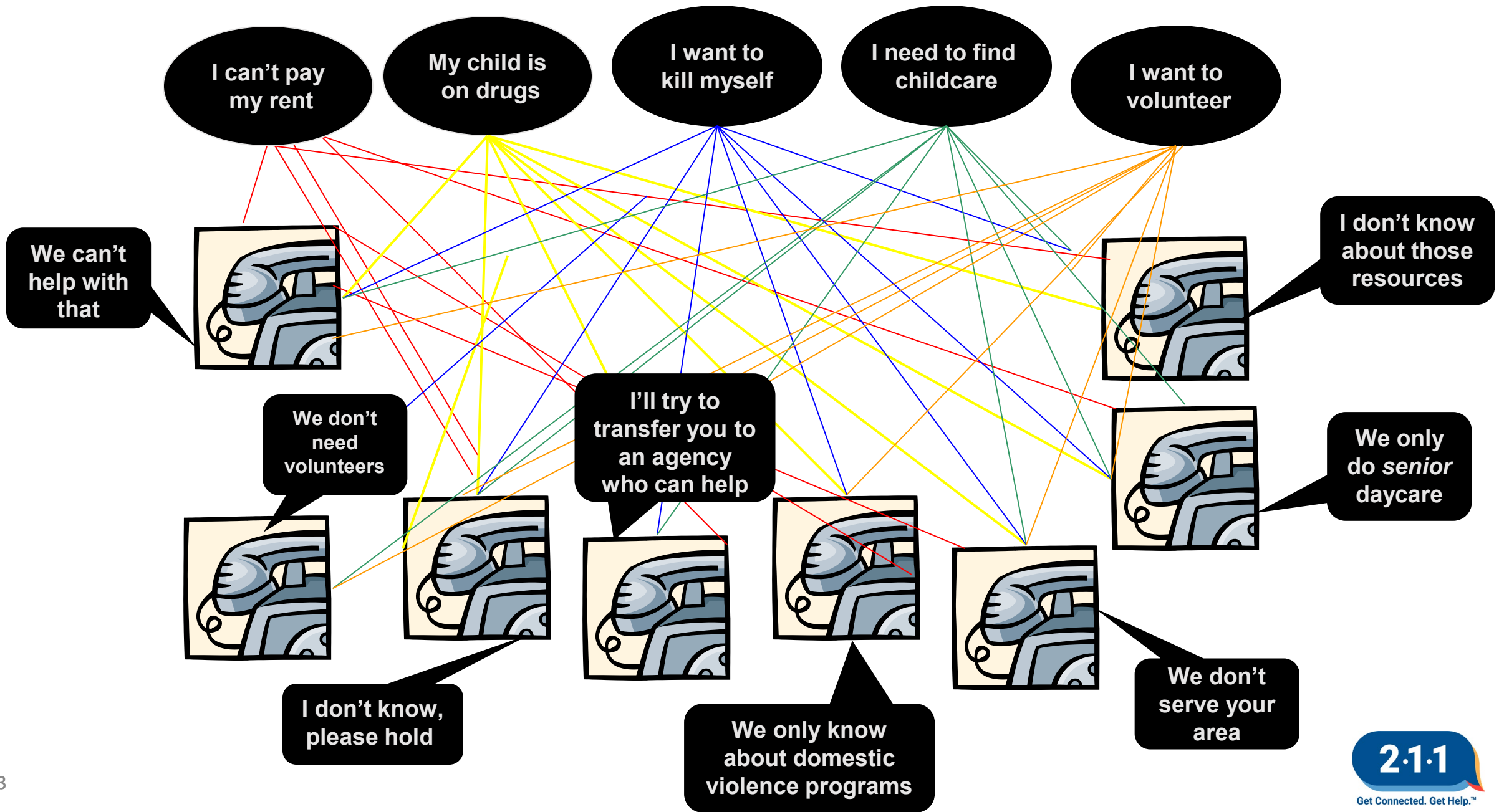
211

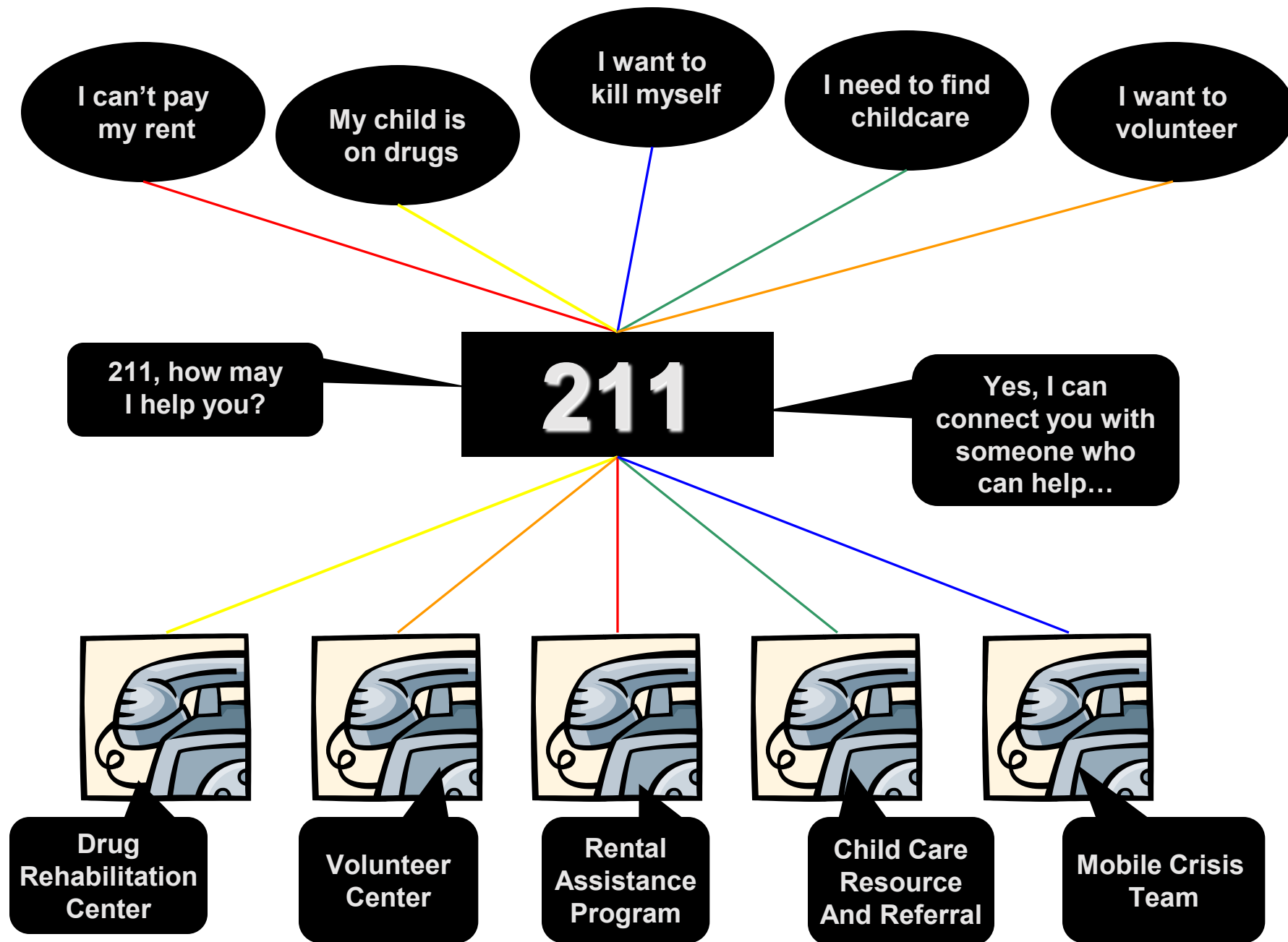
211 WNY in Blue Sky and Grey

September 2024

What is 211?

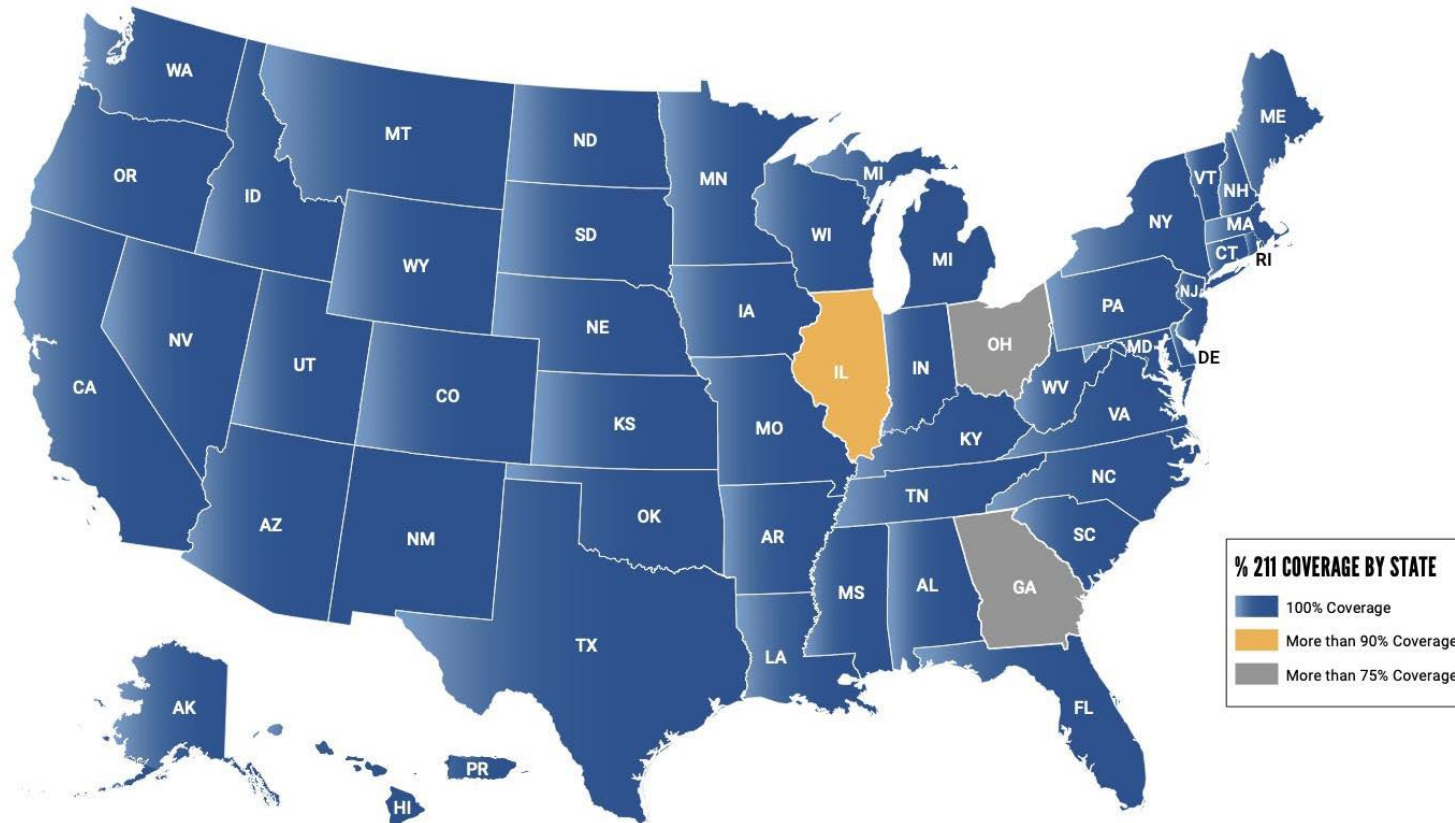
- It's a free, confidential 3 digit **phone number** (like 911) answered **24/7/365** that provides **multilingual** access to Health & Human Services
- It's a website: www.211WNY.org
- It's a **database** of community services
- **It's a person who is going to listen to you, help you problem-solve & find you help for your specific situation**





99% OVERALL COVERAGE

2.1.1
Get Connected. Get Help





GET CONNECTED.
GET HELP.

211

Get Connected, Get Help



2-1-1 New York Service Regions

- Adirondack
- Northeast
- Mid-York
- Susquehanna River
- Hudson Valley
- New York City
- Long Island
- Finger Lakes
- Western NY
- Central NY

2-1-1 New York Contact Centers

211 Central New York

- Contact Community Services
38 Employees

211 Finger Lakes

- 211 LifeLine
67 Employees
- 211 HelpLine
5 Employees
- 211 Tompkins/Cortland
7 Employees

211 Hudson Valley

- 18 Employees

211 Susquehanna River Region

- 6 Employees

211 Western New York

- 31 Employees

211 Long Island Data Curators

- 3 Employees

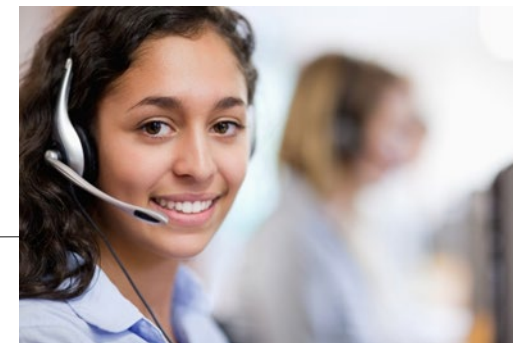
172 Total
211 Contact Center Employees



The Goals of 211 WNY?

- To provide **access to information** about health & human services available to all New Yorkers.
- To serve as an information & referral **tool for helping professionals** to assist in their work with clients.
- 211 creates **connection** – helps individuals navigate the complicated services landscape during times of need.

211 Contact Centers



- Dial 211 to connect to a caring call specialist
- Text your zip code to 898-211
- Calls & texts are answered by Community Resource Specialists certified by Inform USA
- 211 Community Resource Specialists are trained in active listening, asking probing questions and providing service navigation
- 211 is available 24/7 across WNY in over 170 languages

GET CONNECTED.
GET HELP.

211

Don't want to talk? Text your zip code to 898-211

TEXT 2-1-1

GET CONNECTED. **GET ANSWERS.**

FOOD | HOUSING | UTILITIES | CLOTHING
LEGAL AID | LITERACY | TRANSPORTATION
SUBSTANCE ABUSE | CHILD CARE | SENIOR ISSUES
DISABILITY INFORMATION | MENTAL HEALTH | HEALTH CARE
VOLUNTEER OPPORTUNITIES



TEXT

Text your zip code
to 898-211

Introducing two-way texting! Now we are better
connected than ever. TEXT us your questions,
Community Resource Specialists will answer your texts
Monday - Friday, 8:30am-3:30pm.

Easy, convenient
and always at your fingertips.

Western New York
2-1-1
Get Connected. Get Answers.

LIVE UNITED
United Way

211

The 211 Resource Database

211 Community Resource Database

- Comprehensive, hyperlocal directory of health and human services agencies and programs.
- Available online on 211 WNY website.
- Updated annually.
- Indexed using the 211 LA County Taxonomy of Human Services.

Connection to Community Services

- Food Insecurity Programs
- Housing & Shelter Services
- Legal Services
- Counseling – Behavioral Health
- Support groups
- Health services
- Family violence programs
- Supplemental Income Supports
- Financial Education & [Free Tax Prep](#)
- Substance use services
- Parenting education
- Disaster response and recovery
- Child care and camps
- Services for persons with disabilities
- Education and training opportunities
- Bereavement programs
- Schools, civic & faith organizations
- Other community services

Benefits of the 211 database

- Comprehensive & up-to-date
- Professionally managed & curated
- Inclusion & Exclusion Policy
- Avoids costly duplication of effort
- Keyword search capability
- Limit/target results by geography



211 NY Impact

Contact data, needs data, etc.



GET CONNECTED.
GET HELP.

211

211 NY Impact

Incoming Calls	2021	2022	2023
WNY	93,574	93,068	85,919
Finger Lakes	192,079	161,637	133,919
Susquehanna	42,022	41,513	44,005
CNY	40,410	31,434	32,602
MidYork	6,418	4,240	3,190
ADK	1,058	1,087	1,285
Capital Region	18,647	15,038	15,835
Hudson Valley	58,030	53,059	61,666
Long Island	11,321	14,496	15,502
Balance of State	463,559	415,572	393,923
NYC	3,608,397	2,246,843	2,122,123
Statewide	4,071,956	2,662,415	2,516,046

	2021	2022	2023*
Calls	4,071,956	2,662,415	2,047,496
Texts	4,320	6,169	3,509
Emails	788	1,176	3,539
Chats	857	728	506
In Person	133	242	1,807
Total Contacts	4,078,054	2,670,730	2,056,857

WNY, Finger Lakes, and Hudson Valley regions provided disaster recovery support after winter storms and summer flooding



**GET CONNECTED.
GET HELP.**

211

211 NY Top Needs by Region

WNY	Finger Lakes	Southern Tier	Tompkins Cortland	Susque-hanna	CNY	MidYork	ADK	Capital Region	Hudson Valley	NYC	Long Island
Housing	Housing	Food & Meals	Housing	Food & Meals	Housing	Housing	Housing	Income Support & Assistance	Income Support & Assistance	Food & Meals	Housing
Income Support & Assistance	Mental Health & Addiction Services	Housing	Income Support & Assistance	Housing	Food & Meals	Individual Family Community Support	Information Services	Housing	Government & Economic Services	Legal, Consumer, Public Safety	Information Services
Food & Meals	Food & Meals	Information Services	Information Services	Income Support & Assistance	Individual Family Community Support	Income Support & Assistance	Income Support & Assistance	Information services	Housing	Information Services	Utility Assistance
Transportation	Information Services	Individual Family Community Support	Transportation	Individual Family Community Support	Legal, Consumer & Public Safety	Legal, Consumer & Public Safety	Utility Assistance	Legal, Consumer & Public Safety	Information Services	Individual, Family, Community Support	Legal, Consumer, Public Safety
Utility Assistance	Legal, Consumer & Public Safety	Health Care	Health Care – Food & Meals	Clothing, Personal, Household Needs	Mental Health & Addiction Services	Food & Meals – Clothing Household	Legal, Consumer & Public Safety	Food & Meals	Food & Meals	Government & Economic Services	Income Support & Assistance

Top service requests Sept 24, 2023 to Sept 22, 2024

TOP REQUEST CATEGORIES Display as: ☒ PERCENT ☐ COUNT

Housing & Shelter	32,558
Food	5,728
Utilities	4,998
Healthcare & COVID-19	3,154
Mental Health & Addictions	2,461
Employment & Income	12,032
Clothing & Household	3,670
Child Care & Parenting	311
Government & Legal	7,471
Transportation Assistance	6,868
Education	248
Disaster	283
Other	5,603
Total for top requests	85,385

TOP HOUSING & SHELTER REQUESTS

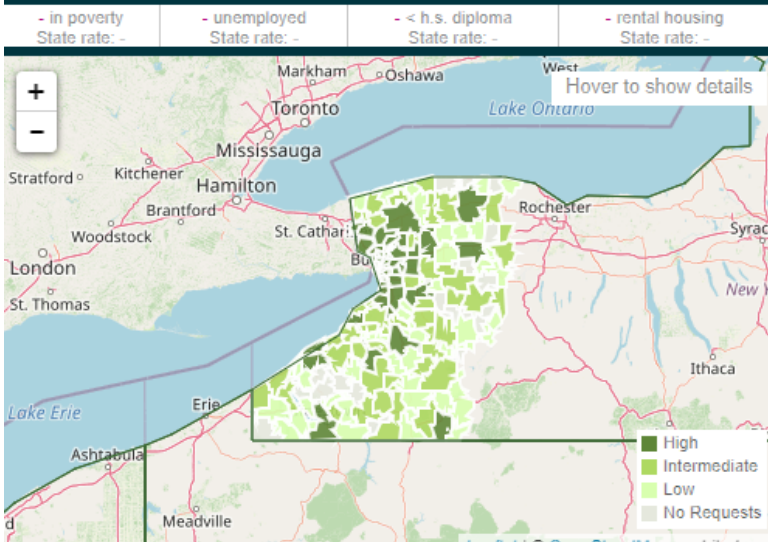
Shelters	20,796	9%
Low-cost housing	2,286	20%
Home repair/ maintenance	1,826	28%
Rent assistance	5,060	15%
Mortgage assistance	383	30%
Landlord/ tenant issues	1,695	16%
Contacts	166	52%
Other housing & shelter	345	28%

0 = No requests made
Not Available = Data not collected
Some requests are only computed at the category level

Requests >100
AND > 50%

Requests by ZIP Code Housing & Shelter | All

ZIP Code - Requests - Adult Population -



TOP 10: Highest rates of requests for Housing & Shelter by ZIP Code

Rank	ZIP Code	Rank	ZIP Code
1	14203	6	14302
2	14202	7	14211
3	14209	8	14212
4	14204	9	14201
5	14215	10	14208

Request by time

Housing & Shelter requests in the last year and prior year



211WNY.211counts.org

211 needs data by
county, zip code



When Disaster Strikes

211's role in disaster response and recovery

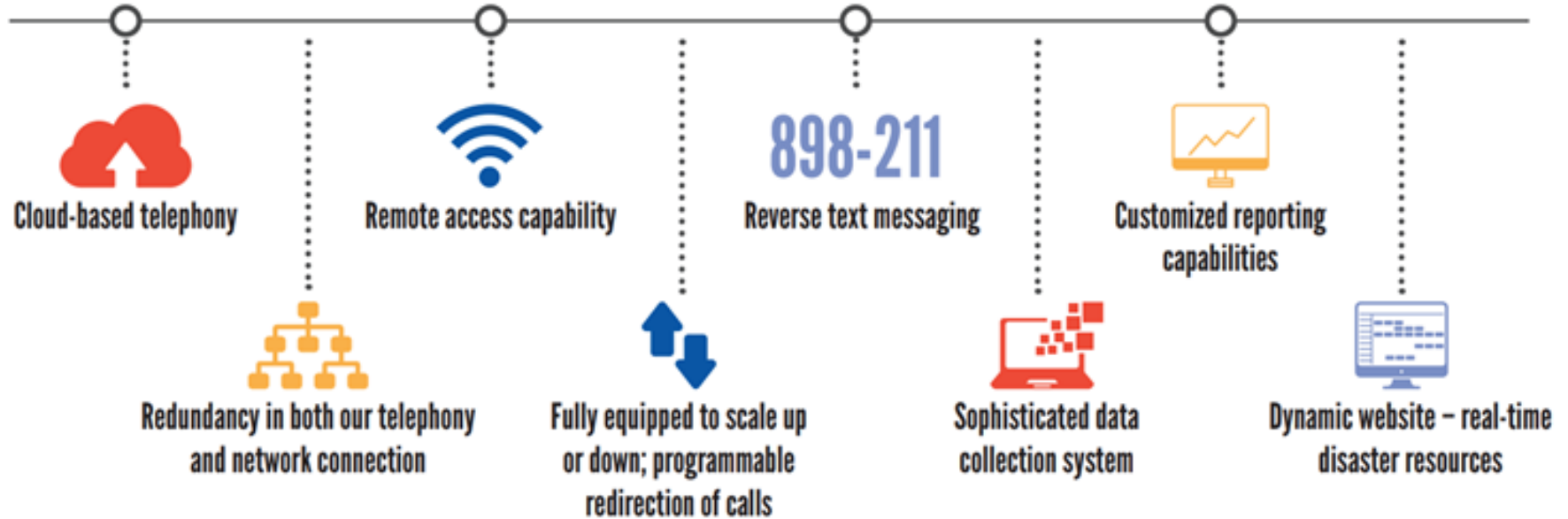
211 and Disaster

- Serves as a comprehensive & primary point of entry for community information & referral 24/7
- Frees 911 for emergency, life/safety calls
- Provides validated information about response and recovery efforts
- Squashes rumors and offers a feedback loop to responders
- Supporting the State Emergency Operations Center in ESF-6 & 15
- COAD and long-term recovery support





TECHNOLOGY BUILT TO WEATHER THE TOUGHEST STORM



LIVE, EXPERIENCED, CERTIFIED STAFF

211 & Disasters

Provide critical support to community members who are experiencing the event

- who may be scared or panicked, confused or unclear, demanding, or alone

211 supports community members

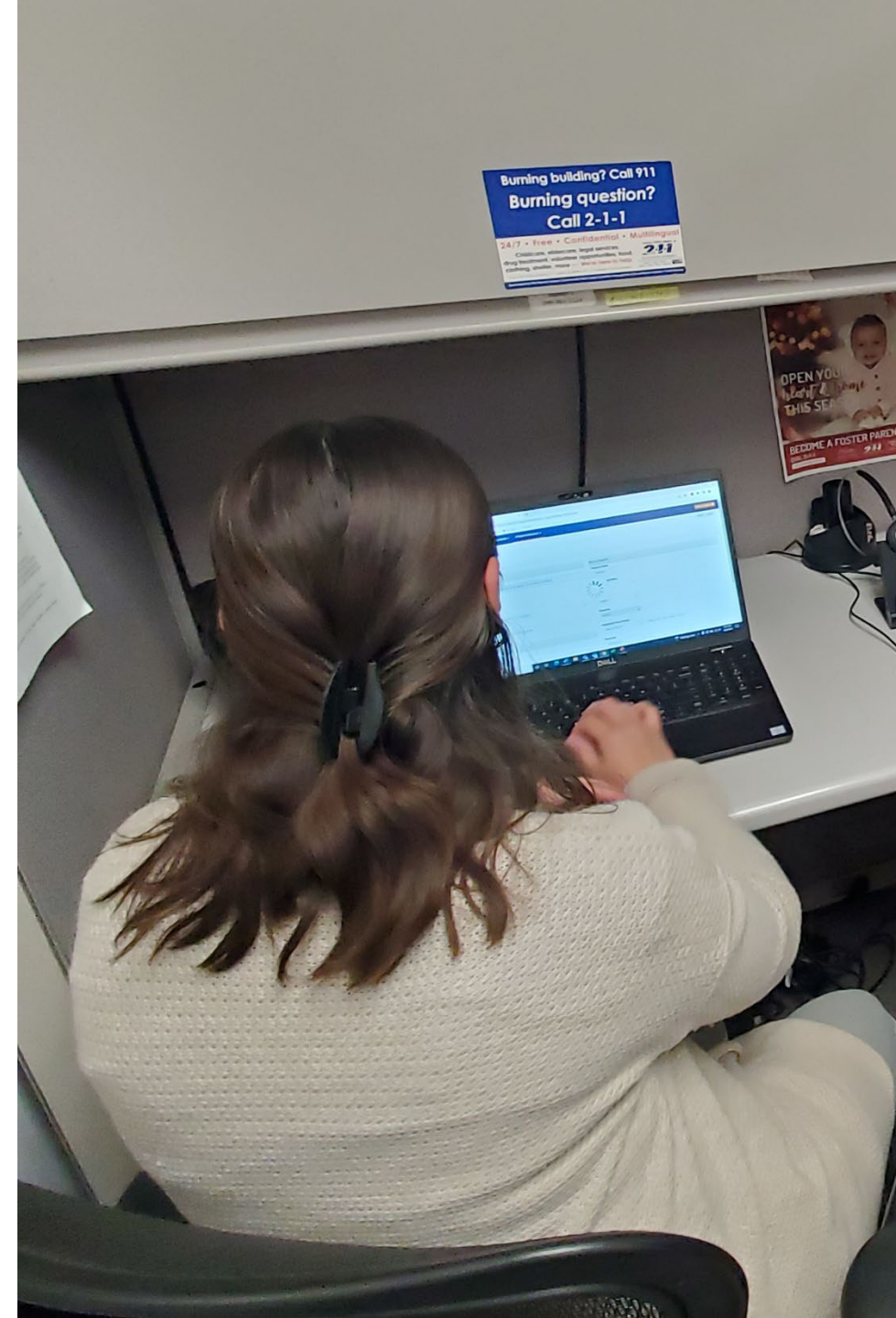
- empowering people to care for themselves – shelter in place – access natural supports – help neighbors
- ensure safety
- dispel rumors
- de-escalate and decrease panic
- hear and track concerns



Keeping the resources up-to-date

NO information is better than BAD information!

- Agencies contact us with changes
- We contact agencies
- Local OEMs
- Community network meetings
- Monitor new information

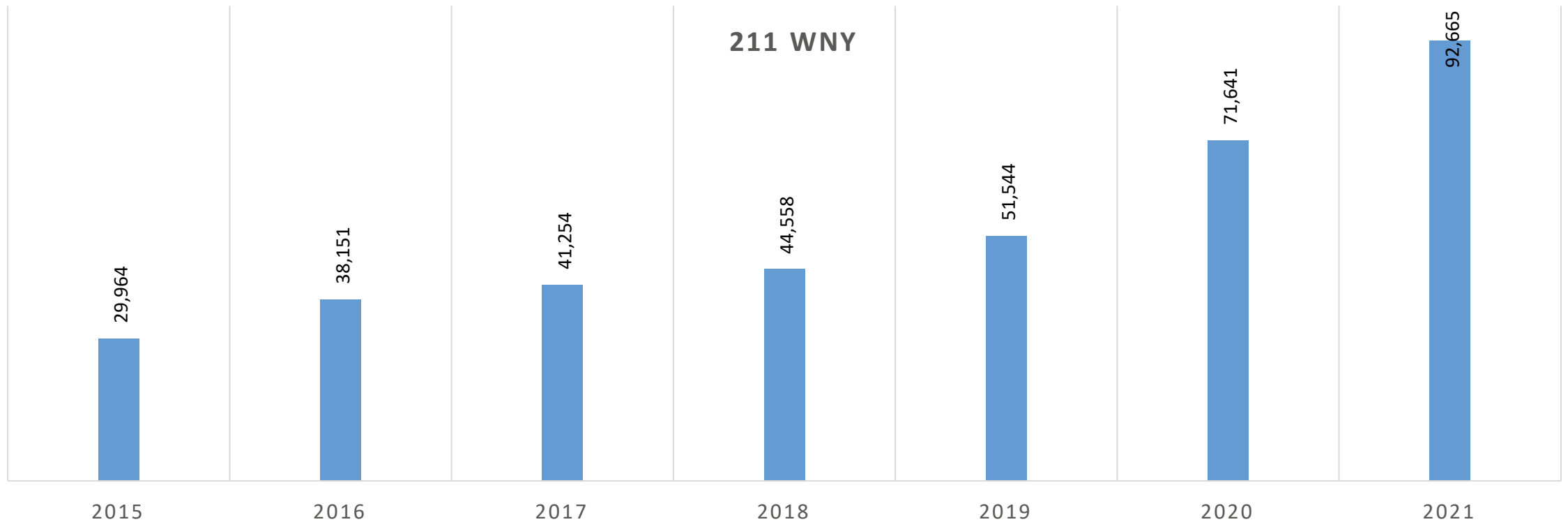




COVID & 211

- Increase in need – increase in call volume
- Coordinated the Live Well Erie City of Buffalo CARES Act Rent & Mortgage Assistance Program
- Schedule Vaccine Appointments for Niagara County Residents
- Stand Up Buffalo Rental Assistance Programs
- ERAP & LRAP - Emergency Rental Assistance Programs

Historical Contact Data



Support through the recovery cycle

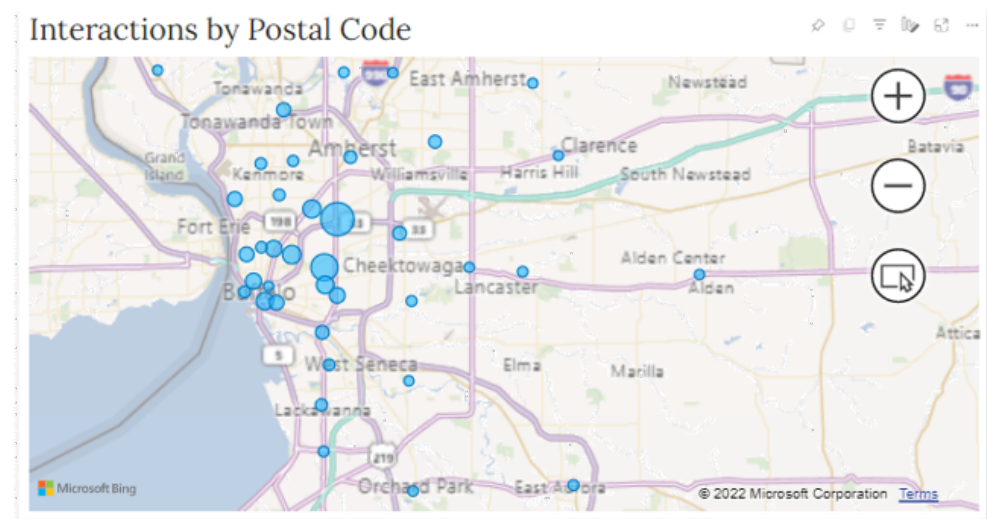
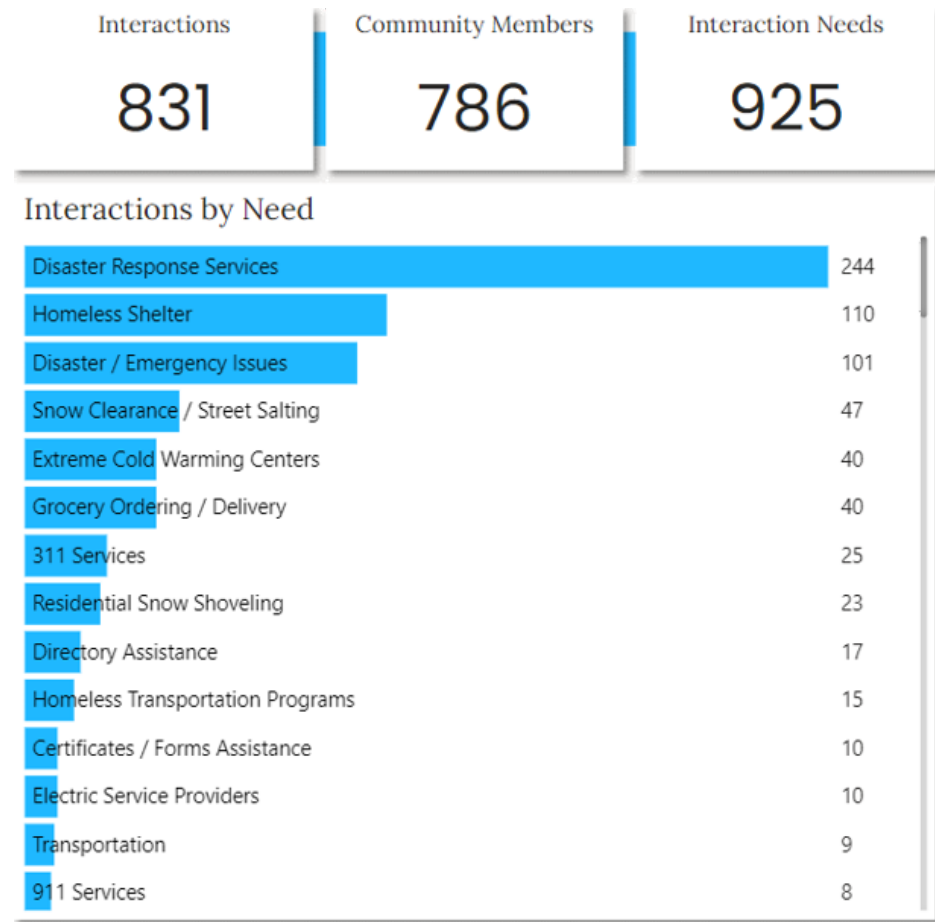
- Virtual Disaster Recovery Center
- Outreach to the community to let them know help is available
 - Push out text messages & surveys
- Support collecting individual damage assessments
- Collaborated with Crisis Cleanup & COADs



GET CONNECTED.
GET HELP.

211

211WNY Erie County Needs December 23-27



Last Update Dec 27, 2022 11:31 AM

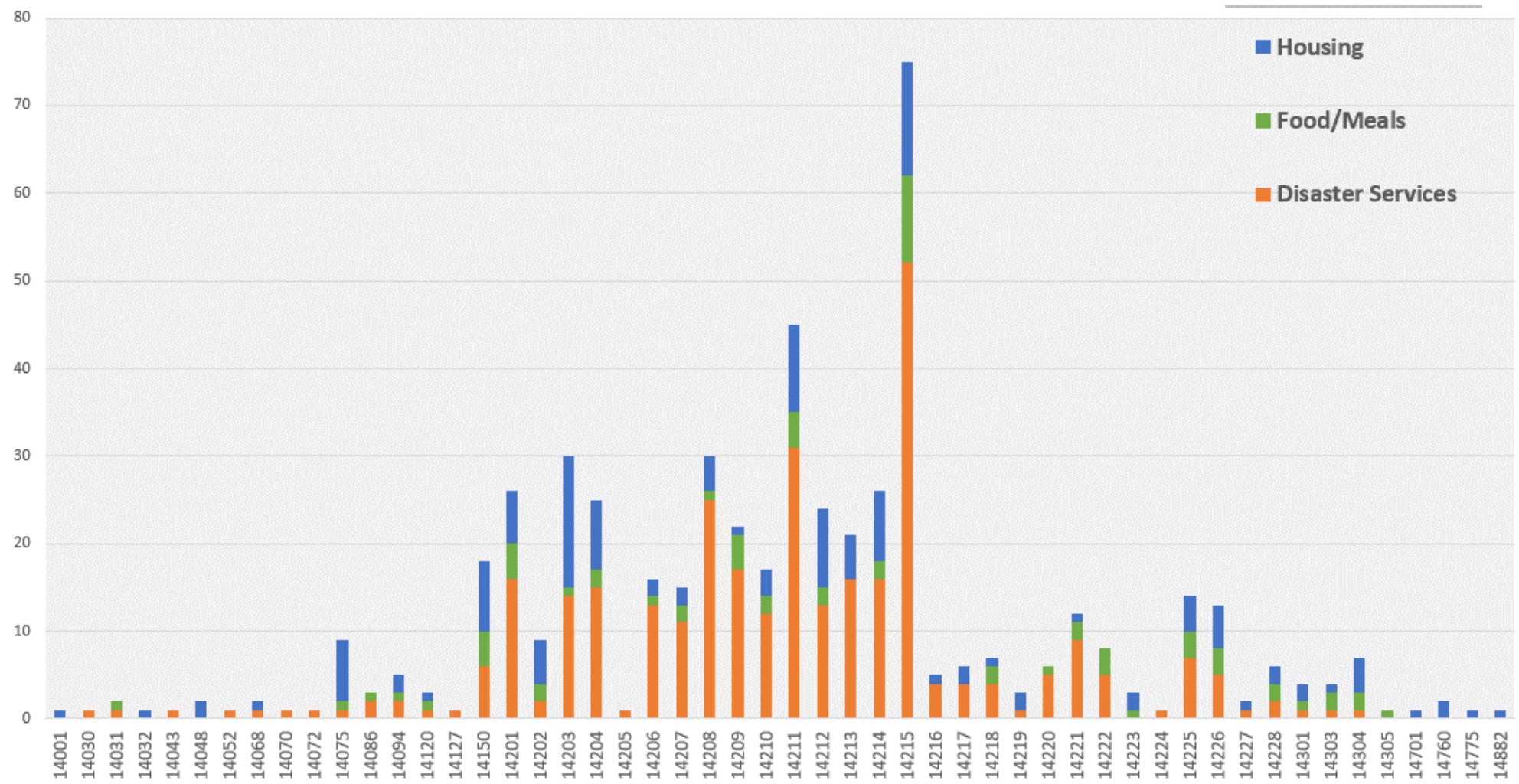


GET CONNECTED.
GET HELP.

211

211 WNY Erie County Top Needs by Zip Code

Dec. 23-27, 2022

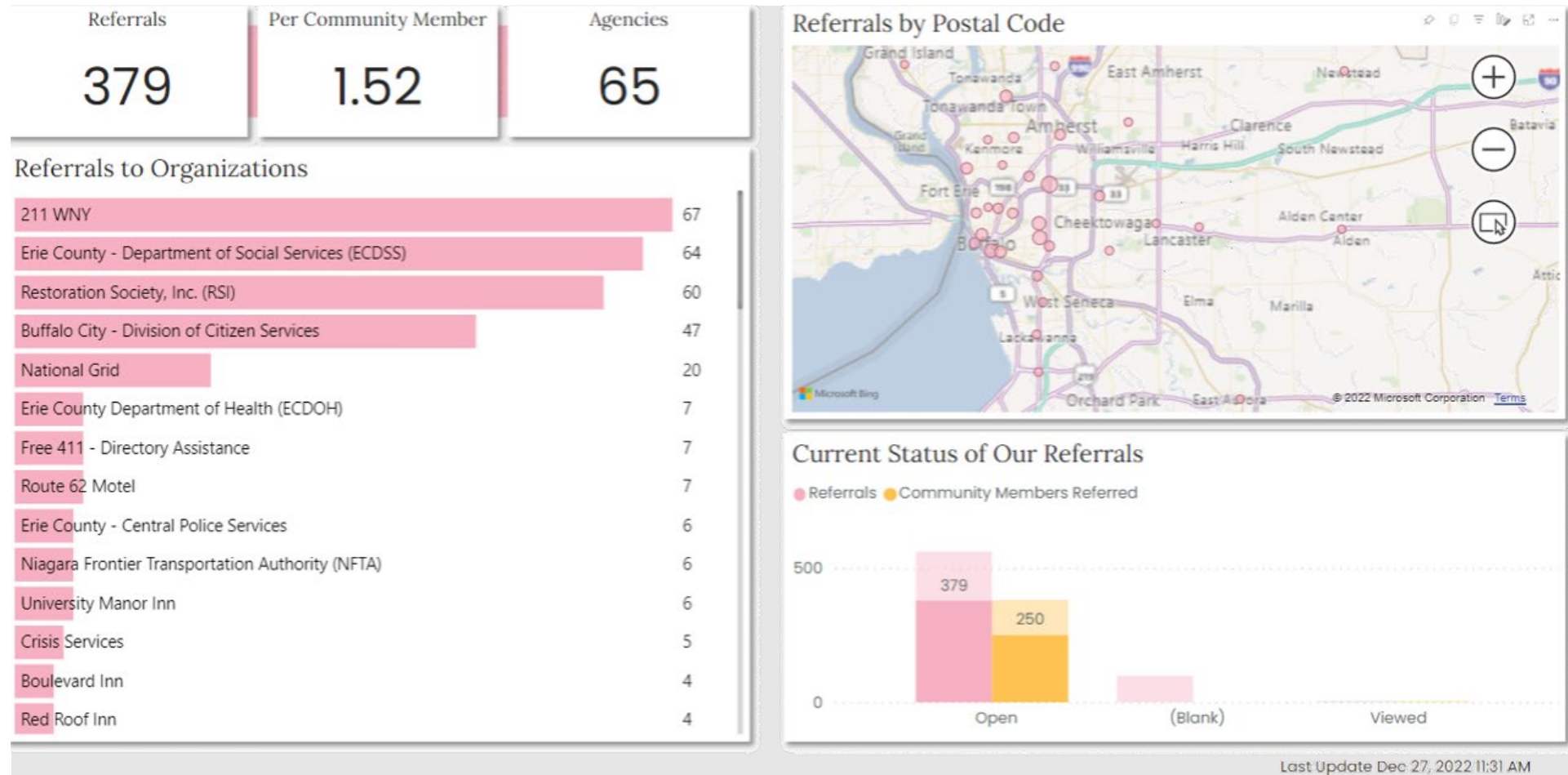




GET CONNECTED.
GET HELP.

211

211 WNY Erie Co. Referrals Dec. 23-27



Buffalo Blizzard Resource Page

- Disaster response phone numbers & guidance
- Closure/Opening of grocery stores and govt offices
- Utility Info – phone numbers & links to outage maps
- Update on NFTA Metro bus & rail services
- link for Buffalo Snow Brigade - Shoveling
- resources to unthaw your pipes
- resources to deal with burst pipes & damages
- Mutual Aid & Facebook Blizzard Response Group
- **Individual Assistance Needs Assessment** form available at 211wny.org



The screenshot shows the Buffalo Blizzard 2022 Resource Page. At the top, there's a 2-1-1 logo with the text "Get Connected. Get Help." and a "Need Help? Dial 2-1-1 1.888.696.9211" link. Navigation links include "GET HELP", "GET INVOLVED", "WHO WE ARE", "OTHER RESOURCES", and "CONTACT". The main heading is "Buffalo Blizzard 2022 Resources". Below this, there's a "Get Help. Dial 2-1-1" section with "Find Resources" and input fields for "Keyword" and "Zip Code". A "OTHER RESOURCES" sidebar lists various links like "Resources for the Buffalo Blizzard 2022", "Helplines & Hotlines", "Regional 211 Providers", "N-1-1 Special Services List", "Inclusion-Exclusion Criteria", "Coronavirus Disease 2019 (COVID-19)", "Homeless Awareness Task Force", "Buffalo, Niagara Falls, Erie, Niagara, Orleans, Genesee & Wyoming Counties Continuum of Care/HMIS Resources", "Cattaraugus County Continuum of Care", "211 Counts", "Help Me Grow WNY", "My Benefits", and "BAS-NET". The main content area, titled "Resources for the Buffalo Blizzard 2022", lists emergency numbers (911, 211, 311, 988), provides information on reporting unplowed streets, and includes sections for missing family members, National Guard wellness checks, and flood/water damage prevention, specifically mentioning frozen pipes and the Red Cross's role.

2-1-1
Get Connected. Get Help.™

Need Help? Dial 2-1-1
1.888.696.9211

GET HELP GET INVOLVED WHO WE ARE OTHER RESOURCES CONTACT

Buffalo Blizzard 2022 Resources

Get Help.
Dial 2-1-1

Find Resources

Keyword

Zip Code 

OTHER RESOURCES

Resources for the Buffalo Blizzard 2022

- Helplines & Hotlines
- Regional 211 Providers
- N-1-1 Special Services List
- Inclusion-Exclusion Criteria
- Coronavirus Disease 2019 (COVID-19)
- Homeless Awareness Task Force
- Buffalo, Niagara Falls, Erie, Niagara, Orleans, Genesee & Wyoming Counties Continuum of Care/HMIS Resources
- Cattaraugus County Continuum of Care
- 211 Counts
- Help Me Grow WNY
- My Benefits
- BAS-NET

Resources for the Buffalo Blizzard 2022

911 - life threatening emergencies, including life threatening medical emergencies
211 - 24/7/365 connection to community resources across WNY - non-emergency resources for storm recovery and connection to basic needs and human service agencies
311 - City of Buffalo Municipal Helpline - up to date info on city response to the Blizzard, can also be used to report unplowed streets, answered 8:30am-6:00pm during the storm recovery, normal hours M-F, 8:30am-4:30pm.
988 - National Suicide Prevention Lifeline - mental health and crisis support available 24/7 nationwide

[National Grid](#) - 800-867-5222 for power outages & issues
[NYSEG](#) - electricity 800-572-1131, natural gas 800-572-1121

If you need Shelter or a Warming Center - call 211 for the most up to date options

If someone in your family is missing, call your local police department ASAP.

National Guard is doing door to door wellness checks in neighborhoods where power was lost for 24+ hours.

Check on your neighbors, especially those who are elderly or vulnerable. Look out for houses where no snow has been cleared, residents may be trapped/stuck inside.

Flood & Water Damage Prevention

In your house, apartment, rental units

- Frozen Pipes - [info from the Red Cross](#) about thawing to prevent/reduce damage. Please note that the Red Cross cannot directly assist anyone with broken pipes or damaged heating.

211

3 Digit Phone Numbers

What else is out there?

Help is 3 Numbers Away



211 maintains a comprehensive database of community resources and provides information and referrals for essential needs like:

- Food
- Housing and Shelter
- Utility Assistance
- Healthcare Services
- Government Services

Call for
Information and
Community Resources

211

211 also can connect people with information and referrals for:

- Transportation
- Legal Services
- Counseling and Support Groups
- Disaster Aftercare
- Everything Else

988 provides crisis support for:

- Thoughts of Suicide
- Mental Health Crisis
- Substance Use Crisis
- Emotional Distress

Call for Suicide
Intervention and
Crisis Support

988

Whole
Person
Care

Warm
Handoff

Call for
Emergencies

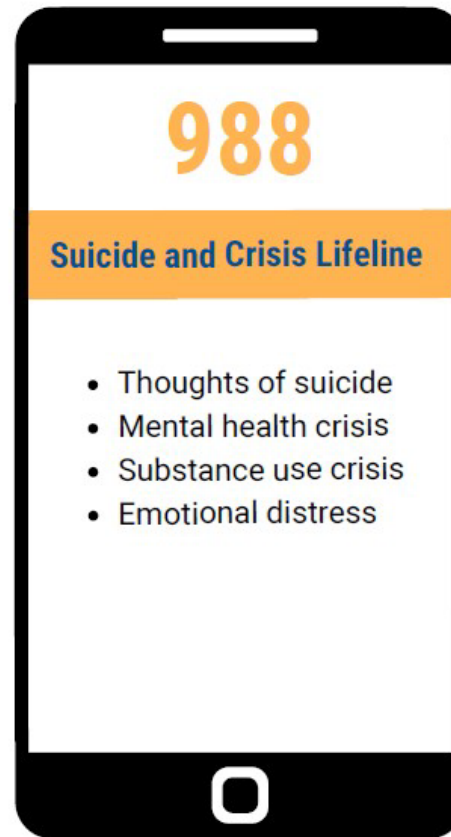
911

911 provides first responder dispatch for:

- Medical Emergency
- Fire
- Reporting a Crime
- Disaster Response
- Life Threatening Situation



Help is 3 Numbers Away





Questions?

For all that you do supporting NYers!

Thank you!

Dawn Vanderkooi(she/her/hers)

Director 211 WNY

VIA WNY

Phone: 716-842-2654

dvanderkoo@211wny.org

www.211wny.org



Allstate Insurance Company
PO Box 650506
Dallas, TX 75265-0506



TOWN OF BOSTON
8500 BOSTON STATE RD
BOSTON, NY 14025-9648

Information as of September 18, 2024

Claim number: [REDACTED]

Date of loss: August 21, 2024

Insured:

Michael Wilcox

Dedicated claims team:

Your Claim Team

Customer service: 800-255-7828

Visit us anytime at [MyClaim.com](https://www.allstate.com/myclaim)

Contact us about your claim

Hello Town Of Boston ,

We've been trying to reach you to discuss the claim listed above, but we haven't been able to connect with you. We need some additional information so we can keep the claim moving along. Please contact us as soon as possible in order for your claim to be resolved.

If we have already spoken since the date of this letter, please disregard this request.

We're here to help. If you need additional information, please visit [MyClaim.com](https://www.allstate.com/myclaim) or contact us.

GENC001

Sept. 26, 2024

- Gave them NYS DOT to call b/c this is for a claim on 219.

OK





Department of Agriculture and Markets

KATHY HOCHUL

Governor

RICHARD A. BALL

Commissioner

MICHAEL LATHAM

Director, Division of Land
and Water Resources

September 18, 2024

SEP 23 2024 PM 0:12

Hon. Jason Keding, Supervisor
Town of Boston
7500 Boston State Road
Boston, NY 14025

Hon. Lisa Rood, Chair, ZBA
Town of Boston
7500 Boston State Road
Boston, NY 14025

Re: AML §305-a (1) Review Concerning the Town of Boston Zoning Code and its
Application to Horseshoe Hill LLC, Erie County Agricultural District No. 15

Dear Supervisor Keding and Chair Rood:

By letter dated October 2, 2023, the Department informed the Town of Boston (Town) that it received a request from Jeffrey Fisher, owner of Horseshoe Hill LLC (Horseshoe Hill), to review the Boston Town Zoning Code (Code) provisions for compliance with Agriculture and Markets Law (AML) §305-a as it relates to use of its property as an equine operation.

Information submitted by Horseshoe Hill indicates that the Town Code: (1) requires a use variance to operate as a 'commercial horse boarding operation'; (2) limits accessory building maximum square footage of lot coverage to 2,500 square feet on parcels larger than five acres; and (3) requires that fencing, stables, corrals and manure storage areas meet certain setback requirements.

Based on submissions to the Department and a review of the relevant meeting minutes, it appears that, at the time that Horseshoe Hill sought approvals from the Town, little to no information about the commercial nature of Horseshoe Hill's operations was provided to the Town or the ZBA. However, after the Town's review of the proposed activities and during the pendency of this review, Horseshoe Hill has taken additional steps to commence its commercial operation.

As outlined below and based upon information and documentation submitted by Horseshoe Hill, the Department has determined that Horseshoe Hill is a 'start-up' farm operation eligible for AML §305-a protections, and that the Town's requirement that 'commercial horse boarding operations' obtain a use variance to operate unreasonably restricts Horseshoe Hill, in possible violation of AML §305-a.

However, the Department generally requires that farms exhaust local administrative remedies before it commences reviews pursuant to AML §305-a. As such, the

Department recommends that Horseshoe Hill apply to the Town for the requested area variances and a building permit to construct the proposed indoor riding arena. This provides the Town an opportunity to review the project in light of its newly established and proposed activities. Further, Horseshoe Hill should continue to build its client base so that it may substantiate the need for an indoor riding arena as protections are extended in a size and scope which relate to the operation's actual and proposed agricultural activities.

AML Farm Operation Eligibility

According to information provided, the operation incorporated as a business in February 2023 and consists of approximately 7.5 acres of owned land. Department records indicate that the subject parcel, 7588 Lower East Hill Road, is located within the Town of Boston and Erie County Agricultural District No. 15. Horseshoe Hill's equine operation consists of three full size riding horses and seven miniature horses.

On July 14, 2023, Kathleen Tylutki, Department Senior Environmental Analyst, conducted a field investigation and met with Jeffrey Fisher (Horseshoe Hill owner/operator) to determine whether the operation and activities met the AML "farm operation" definition for purposes of AML §305-a protections. Ms. Tylutki observed seven horses – four owned horses (one Thoroughbred and three miniature horses); three boarded horses (a mare, warmblood and a pony); two goats, and one donkey. The owned horses are owned by one of the owners and another family member.

At the time of the on-site investigation, Mr. Fisher stated that Horseshoe Hill had one boarding client, his mother-in-law, Jennifer Benning. The Department's review of the ZBA minutes reveal that Jennifer Benning is funding the proposed indoor riding arena, and was a pre-existing client prior to the incorporation of the business. However, Mr. Fisher stated that she is not an owner, operator, or a corporate officer of Horseshoe Hill. According to information provided, Horseshoe Hill receives \$1,000 per month for boarding services for the three boarded horses.

Chelsea Benning, Mr. Fisher's spouse, is a competitive hunter and jumper rider. She provides training, and manages the horses day-to-day care, including turnout. Mr. Fisher indicates that he is in the process of obtaining another trainer for prospective clients. Additionally, the operation retains a veterinarian and farrier to tend to the horses as needed.

Mr. Fisher indicates that Horseshoe Hill is not able to obtain additional clients or expand due to the Town's restrictions on the use of the property as a commercial equine operation. Further, he asserts that an indoor riding arena is required to attract more clients.

The AML defines 'farm operation' and protected equine operations as follows:

AML §301(11) defines "farm operation" to include, in part, "the land and on-farm buildings, equipment, manure processing and handling facilities, and practices which contribute to the production, preparation and marketing of crops, livestock and livestock products as a commercial enterprise, including a commercial horse boarding operation...and commercial equine operation."

AML §301(13) defines "commercial horse boarding operation," in part, as "...an agricultural enterprise, consisting of at least seven acres and boarding at least ten horses, regardless of ownership, that receives ten thousand dollars or more in gross receipts annually from fees generated...through the boarding of horses.

AML §301(18) defines the term "commercial equine operation" as "...an agricultural enterprise, consisting of at least seven acres and stabling at least ten horses, regardless of ownership, that receives ten thousand dollars or more in gross receipts annually from fees generated through the provision of commercial equine activities including, but not limited to riding lessons, trail riding activities or training of horses..."

The Department considers the needs of "start-up" farm operations in its administration of AML Article 25-AA. The Department examines a number of factors in determining whether an operation is a "start-up farm operation" including the activity to be conducted, level of investment in the farm, site specific characteristics that lend the site to the activity including soil and topography and relevant agricultural knowledge of the landowner.

Since Ms. Tylutki's field investigation, Mr. Fisher provided the Department with receipts demonstrating that he purchased three additional miniature horses, and converted a previous storage area into a stall for the miniature horses. Mr. Fisher indicates that the new miniature horses will be used for riding lessons and pulling carts. Additionally, he plans to host on-farm events which include the miniatures.

Horseshoe Hill provided boarding and equine service invoices, and its 2023 Internal Revenue Service (IRS) 'Schedule F' evidencing that it meets the AML \$10,000 commercial horseboarding and equine operation income requirements. Horseshoe Hill has invested in the operation by purchasing a tractor, and constructing a manure containment area. Mr. Fisher asserts that the operation intends to purchase a dump trailer to dispose of on-farm manure on a more regular basis.

Based on the above information, the Department has determined that Horseshoe Hill is a start-up commercial horse boarding and commercial equine "farm operation" as

defined in AML §§301(11), (13), and (18), and, therefore, eligible for protection from unreasonable local restrictions pursuant to AML §305-a.

Application of Local Law to Farm Operations within Agricultural Districts

The purpose of an agricultural district is to encourage the development, use and improvement of agricultural land. Therefore, generally, agricultural uses and the construction of on-farm buildings as part of a farm operation located within an agricultural district should be permitted uses and should not be subject to lengthy site plan review, use variances, or special use permits. Generally, farmers should exhaust their local administrative remedies and seek, for example, permits and exemptions available under local law or area variances before the Department reviews the administration of a local law.

When evaluating local requirements pursuant to AML §305-a, the Department considers whether such requirements adversely affect the farm operator's ability to manage the farm operation effectively and efficiently; whether the requirements restrict production options which could affect the economic viability of the farm; whether the requirements will cause a lengthy delay in the construction of a farm building or implementation of a practice; the cost of compliance for the farm operation; and the availability of less onerous means to achieve the locality's objective.

Use Variance Requirement

According to Town Code Enforcement Officer (CEO), Thomas Murphy, the subject parcel is split-zoned. The eastern portion of the parcel is located within the R-2 Single-Family Residential District, and the western portion is located in the R-A Residential-Agricultural District. The Town Code does not permit "farm" or "agriculture"¹ in the Town's R-2 zoning district, and agriculture is a permitted use only within the Town's Residential-Agricultural R-A District.

On March 29, 2023, Horseshoe Hill contacted the Town seeking to construct a 60-foot by 120-foot accessory pole barn structure to use as a riding arena. On April 14, 2023, the CEO wrote to the Zoning Board of Appeals (ZBA) stating that a special use permit is required to operate a "private horse stable for the use of the occupant and his occasional guests, without compensation," and other variances are required to address building, corrals, fencing and manure storage area setback requirements. On April 17, 2023, Mr. Fisher applied for a building permit to construct the building, CEO Murphy denied same on that date and directed the application to the Town ZBA.

¹ While the Town has not made a determination as to whether Horseshoe Hill's operations meet the "agriculture" or "farm" definitions, the Town Code definitions of both terms are more restrictive than the AML §301(11) farm operation definition, which may be unreasonably restrictive as applied to farm operations within a State certified, county adopted agricultural district.

On May 4, 2023, the ZBA considered a use variance for the operation of a commercial horse boarding operation, and the various area variances related to the construction of the riding arena and setback requirements. At the time of the ZBA hearing, the operation had seven horses and Mr. Fisher stated that he did not intend to expand the number of horses due to zoning code restrictions. The ZBA noted that no financials were received with the application. Further, Mr. Fisher stated that he did not intend to sell horses or commercially board horses.

At the ZBA meeting, public comments were expressed concerning setback requirements, aesthetics, property value, pests, and air and water quality. The neighbors and the ZBA members raised concerns related to manure disposal, and potential manure runoff onto neighboring properties. The ZBA denied the use variance and the various area variances.

In the Department's view, it is generally unreasonable restrictive to prohibit agricultural uses of land within a county adopted, State certified agricultural district, regardless of the underlying zoning district. Further, use variances are considered unreasonable restrictive if it is the only means available to establish, expand or improve a farm operation. A farm operation within a county adopted, State certified agricultural district should not be required to apply for a use variance to operate a commercial equine or horse boarding operation. Further, it is generally not unreasonable restrictive for a local government to require that a commercial horse boarding and/or equine operation submit a plan describing how its manure will either be used or removed from the farm (e.g. by landspreading, composting, or periodic removal). Manure should not be stored and remain on the farm for a period in excess of one year. Further, farm operations must adequately contain any off-farm effects caused by its activities, including, but not limited to run-off.

During this review, CEO Murphy raised concerns about the use of the property for special events related to the commercial horse boarding operation. As discussed in the Department's *Guidelines for Local Laws Affecting Commercial Horse Boarding Operations and Commercial Equine Operations*,² it would not be unreasonable restrictive to require a permit for events involving the general public. Event permits may place reasonable limits on events to address public health or safety concerns.

Since the ZBA's denial, the operation developed a business plan, installed a concrete pad structure to store manure, and developed a website to solicit clients and offer a variety of commercial equine services, as described above. In the Department's view, the Town Code and its administration which requires Horseshoe Hill to obtain a use

² This guidance document can be found on the Department's website at: <http://agriculture.ny.gov/land-and-water/guideline-review-local-laws-affecting-commercial-horse-boarding-operations-and>.

variance to operate as a commercial equine and horse boarding operation, is unreasonably restrictive as applied to Horseshoe Hill, in possible violation of AML §305-a.

Building Permit and Area Variances

The Department recommends that Horseshoe Hill exhaust local remedies concerning area variances to exceed setbacks and maximum lot coverage. However, it is the Department's general position that farm operations within an agricultural district should be allowed the maximum use of available land consistent with the need to protect the public health or safety. As discussed in more detail in the Department's *Guidelines or Review of Local Zoning and Planning Laws*,³ a streamlined site plan review, requiring a building permit, and/or certificates of occupancy to ensure that health and safety requirements are met are generally not unreasonably restrictive. Further, the Department has found restrictive covenants or building permit approvals conditioned on the 'agricultural' use, not to be unreasonably restrictive. The municipality could request annual documentation demonstrating the operation's ability to meet the AML commercial horse boarding and/or commercial equine farm operation definitions and that the operation otherwise complies with local zoning requirements.

The Department's *Guidelines for Review of Local Zoning and Planning Laws* provides that setbacks for farm equipment and buildings that coincide with those required for other similar structures have, in general, been viewed as reasonable. Setbacks can increase the cost of, or make it impracticable, to construct new structures, as well as reduce the amount of land in production. Therefore, barring any public health or safety concerns, farm operations within a county adopted, State certified agricultural district should be allowed to meet the minimum setback requirements for other structures within the district. Further, as discussed in the Department's *Guidelines for Review of Local Laws Affecting Animal Control and On-Farm Fencing*,⁴ buffers or setback limitations to graze animals, construct fences and otherwise use land for agricultural purposes are generally unreasonably restrictive. Generally, interior fences required to be set back from an adjoining property line have been found to be unreasonably restrictive.

The Department believes that the Town and/or ZBA should evaluate Horseshoe Hill's applications for building permits and area variances based on these considerations.

Conclusion

³ This guidance document can be found on the Department's website at:

<http://agriculture.ny.gov/ap/agsservices/guidancedocuments/305-aZoningGuidelines.pdf>.

⁴ This guidance document can be found on the Department's website at: <http://agriculture.ny.gov/land-and-water/guidelines-review-local-laws-affecting-animal-control-and-farm-fencing>

Hon. Jason Keding, Supervisor
Hon. Lisa Rood, Chair, ZBA
Town of Boston
7 | Page

For the reasons set forth above, the Town Code and its requirement that Horseshoe Hill obtain a use variance to operate as a commercial horse boarding operation unreasonably restricts Horseshoe Hill LLC, in possible violation of AML §305-a(1). The Department recommends that the Town and/or ZBA work with Horseshoe Hill and examine the proposed indoor riding arena considering Horseshoe Hill as a start-up commercial horse and equine operation.

Please advise the Department how the Town and/or ZBA intends to proceed. The Department will examine any denials, or conditioned approval, and may proceed with its AML §305-a review upon the request of the farm.

The Department would like to work with the Town and ZBA to resolve the concerns identified above regarding the local law and AML §305-a. Please contact Kate Tylutki at (518) 457-2851 concerning the agricultural issues identified. If the Town Attorney has questions, he may contact Nicole Persaud, Senior Attorney, at (518) 457-2449.

Sincerely,



Michael J. Latham
Director

cc: Jeffrey Fisher, Owner, Horseshoe Hill Farm
Kate Tylutki, Dept. of A&M
Nicole Persaud, Senior Attorney, Dept. of A&M

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	8/30/2024
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	\$ 1,672,623
General (A)	A00-0210-0000	Petty Cash	\$ 500	\$ 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	\$ 7,708
General (A)	A00-0878-0600	Reserve for Sr. Facility	\$ 64,055	\$ 64,322	\$ 64,607	\$ 64,884	\$ 65,171	\$ 65,451	\$ 65,730	\$ 66,027
General (A)	A00-0878-0700	Reserve for Tax Stable	\$ 88,564	\$ 88,933	\$ 89,328	\$ 89,711	\$ 90,108	\$ 90,495	\$ 90,881	\$ 91,291
General (A)	A00-0878-0800	Reserve for Bldgs & Parks	\$ 131,433	\$ 131,981	\$ 132,567	\$ 133,135	\$ 133,725	\$ 134,298	\$ 134,871	\$ 135,480
General (A)	A00-0878-0900	Reserve for Recreation	\$ 38,801	\$ 38,962	\$ 39,136	\$ 39,303	\$ 39,477	\$ 39,646	\$ 39,816	\$ 39,995
General (A)	A00-0878-1000	Reserve for Drainage	\$ 131,739	\$ 132,287	\$ 132,875	\$ 133,444	\$ 134,035	\$ 134,610	\$ 135,184	\$ 135,795
			\$2,577,092	\$2,458,357	\$ 2,411,195	\$ 2,252,603	\$2,077,480	\$ 2,317,130	\$ 2,238,656	\$ 2,149,419
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	\$ 1,248,099
Highway (DB)	DB0-0878-0100	Reserve or HWY Equipment	\$ 303,294	\$ 304,557	\$ 305,910	\$ 307,221	\$ 308,581	\$ 309,904	\$ 311,227	\$ 312,632
			\$1,076,413	\$1,066,399	\$ 2,064,945	\$ 2,018,615	\$1,961,351	\$ 1,968,630	\$ 1,882,095	\$ 1,560,731
Capital Projects (H)	H00-0201-0000	Capital Projects Cash	\$ 61,290	\$ 64,072	\$ 60,477	\$ 47,024	\$ 46,150	\$ 20,688	\$ (17,275)	\$ (78,008)
Capital Projects (H)	H00-0231-0000	Restricted Cash	\$ 354,941	\$ 356,084	\$ 357,349	\$ 358,659	\$ 148,553	\$ 149,130	\$ 149,699	\$ 150,293
			\$ 416,231	\$ 420,156	\$ 417,826	\$ 405,683	\$ 194,703	\$ 169,818	\$ 132,424	\$ 72,285
Fire Protection (SF)	SFO-0201-0000	Fire Fund Cash	\$ 193,953	\$ 194,582	\$ 832,833	\$ 828,535	\$ 824,306	\$ 827,148	\$ 503,812	\$ 505,771
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	\$ 2,449,530	
			\$2,569,840	\$2,543,394	\$ 3,193,442	\$ 3,070,957	\$3,276,362	\$ 3,270,551	\$ 2,953,343	\$ 505,771
Lighting (SL)	L30-0201-0000	Lighting Fund Cash	\$ 20,477	\$ 20,543	\$ 28,627	\$ 27,166	\$ 25,826	\$ 24,311	\$ 22,857	\$ 21,375
			\$ 20,477	\$ 20,543	\$ 28,627	\$ 27,166	\$ 25,826	\$ 24,311	\$ 22,857	\$ 21,375
Ambulance (SM)	SM0-0201-0000	Ambulance Fund Cash	\$ 24,032	\$ 23,220	\$ 133,789	\$ 132,759	\$ 132,272	\$ 131,849	\$ 130,002	\$ 120,754
Ambulance (SM)	SM0-0878-0001	Reserve for Ambulance	\$ 228,478	\$ 93,687	\$ 134,103	\$ 134,557	\$ 135,153	\$ 135,732	\$ 136,312	\$ 136,927
			\$ 252,510	\$ 116,906	\$ 267,891	\$ 267,317	\$ 267,425	\$ 267,581	\$ 266,313	\$ 257,682
Garbage (SG/SR)	SG0-0201-0000	Garbage & Refuse Fund Cash	\$ 135,696	\$ 136,160	\$ 934,845	\$ 865,306	\$ 795,464	\$ 725,276	\$ 654,952	\$ 580,915
			\$ 135,696	\$ 136,160	\$ 934,845	\$ 865,306	\$ 795,464	\$ 725,276	\$ 654,952	\$ 580,915
Water (SW)	HA0-0201-0000	(HA) Water District #1	\$ 128,278	\$ 128,724	\$ 216,026	\$ 216,818	\$ 217,644	\$ 218,440	\$ 219,274	\$ 220,144
Water (SW)	HB0-0201-0000	(HB) Water District #2	\$ 96,498	\$ 96,844	\$ 135,929	\$ 136,428	\$ 136,948	\$ 137,448	\$ 137,973	\$ 138,520
Water (SW)	HC0-0201-0000	(HC) Water District #3	\$ 201,801	\$ 131,709	\$ 378,103	\$ 389,412	\$ 390,337	\$ 391,800	\$ 209,353	\$ 210,183
Water (SW)	HC0-0878-0100	Reserve for Debt - Dist. 3	\$ 370,262	\$ 371,804	\$ 373,455	\$ 375,056	\$ 376,716	\$ 378,331	\$ 379,947	\$ 381,662
Water (SW)	HD0-0201-0000	(HD) Water Ext. 1	\$ 49,767	\$ 49,929	\$ 52,441	\$ 52,633	\$ 52,834	\$ 53,027	\$ 53,229	\$ 53,441
Water (SW)	HE0-0201-0000	(HE) Water Ext. 2	\$ 121,081	\$ 121,479	\$ 151,407	\$ 151,962	\$ 152,541	\$ 153,099	\$ 153,683	\$ 154,293
Water (SW)	HF0-0201-0000	(HF) Water Dist. 3 Ext.	\$ 33,059	\$ 29,809	\$ 40,936	\$ 41,086	\$ 41,243	\$ 41,393	\$ 33,726	\$ 33,860
			\$1,000,746	\$ 930,297	\$ 1,348,298	\$ 1,363,395	\$1,368,263	\$ 1,373,540	\$ 1,187,185	\$ 1,192,103
		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	\$ 6,340,280
		Total held at Nationwide (Fire LOSAP)	\$2,375,888	\$2,348,812	\$ 2,360,610	\$ 2,242,423	\$2,452,056	\$ 2,443,402	\$ 2,449,530	\$ -
			\$8,049,004	\$7,692,214	\$10,667,071	\$10,271,041	\$9,966,874	#####	\$ 9,337,826	\$ 6,340,280

Town of Boston
Income Statement: 2024
For the Period Ending 8/31/24

General					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenues</i>					
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	57,555	47.96%
A00-1255-0000-0000	CLERK FEES	3,500	3,500	1,579	45.13%
A00-1550-0000-0000	DOG CONTROL FEES	200	200	175	87.50%
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	1,450	145.00%
A00-2089-0000-0000	CULTURAL & REC INCOME	-	-	-	100.00%
A00-2110-0000-0000	ZONING INCOME	2,500	2,500	2,000	80.00%
A00-2401-0000-0000	INTEREST AND EARNINGS	20,000	20,000	71,061	355.31%
A00-2410-0000-0000	RENT / REAL PROP INCOME	90,494	90,494	59,200	65.42%
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	3,614	88.15%
A00-2545-0000-0000	LICENSES- OTHER	300	300	300	100.00%
A00-2555-0000-0000	BUILDING PERMIT INCOME	25,000	25,000	23,664	94.66%
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	-	-	25	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	6,376	127.52%
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	\$ 860,007	
<i>Expenditures</i>					
A00-1010-1000-0000	TOWN BOARD-PER SVC	\$ 38,220	\$ 38,220	\$ 25,480	66.67%
A00-1010-4000-0000	TOWN BD-CONTR	2,000	2,000	326	16.30%
A00-1110-1000-0000	TOWN JUSTICE- PER SVC	129,483	129,483	86,326	66.67%
A00-1110-2000-0000	JUSTICE - EQUIP	1,000	1,000	-	0.00%
A00-1110-4000-0000	TOWN JUSTICE-CONTR	5,700	5,700	1,416	24.84%
A00-1220-0100-0000	SUPERVISOR- PER SVC	169,753	169,753	103,238	60.82%
A00-1220-0200-0000	SUPERVISOR- EQUIP	1,000	1,000	-	0.00%
A00-1220-0400-0000	SUPERVISOR- CONTR	5,000	5,000	4,620	92.41%
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	2,395	47.90%
A00-1340-0100-0000	BUDGET DIRECTOR- PER SVC	3,976	3,976	2,651	66.67%
A00-1355-0100-0000	ASSESSOR-PERSONAL SVC	51,700	51,700	33,598	64.99%
A00-1355-0200-0000	ASSESSOR - EQUIPMENT	1,000	1,000	-	0.00%
A00-1355-0401-0000	ASSESSOR- CONTR	4,255	4,255	915	21.51%
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	76,328	65.27%
A00-1410-0200-0000	TOWN CLERK- EQUIP	1,000	1,000	-	0.00%
A00-1410-0401-0000	TOWN CLERK- CONTR	4,000	4,000	997	24.92%
A00-1420-0100-0000	TOWN ATTORNEY- PER SVC	18,404	18,404	12,269	66.67%
A00-1420-0401-0000	ATTORNEY- CONTR	47,414	47,414	21,797	45.97%
A00-1430-4000-0000	PERSONNEL- CONTR	7,500	7,500	4,870	64.93%
A00-1440-0400-0000	ENGINEER- CONTR	50,000	50,000	2,983	5.97%
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	19,367	63.38%
A00-1620-0200-0000	BUILDINGS- EQUIP	50,000	50,000	1,250	2.50%
A00-1620-0400-0000	BUILDINGS- CONTR	95,000	96,095	45,972	47.84%
A00-1620-0402-0000	BUILDINGS- CONTR-REC CENTER	12,000	12,000	6,077	50.64%
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	6,356	42.37%
A00-1650-0200-0000	CENTR COMM- EQUIP	15,000	15,000	12,445	82.97%
A00-1650-0400-0000	CENT COMMUNICATIONS- CONTR	35,000	35,000	22,989	65.68%
A00-1670-0200-0000	CENT PRINT/MAIL- EQUIP	-	-	-	100.00%
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	20,000	20,000	12,431	62.15%
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	14,400	66.67%
A00-1990-0000-0000	CONTINGENT ACCOUNT	10,000	10,000	-	0.00%
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	6,000	6,000	2,454	40.90%

A00-3510-0100-0000	DOG CONTROL- PER SVC	14,968	14,968	9,979	66.67%
A00-3510-0200-0000	DOG CONTROL- EQUIP	500	500	-	0.00%
A00-3510-0400-0000	DOG CONTROL- CONTR	3,000	3,000	1,060	35.35%
A00-3620-0100-0000	SAFETY INSPECT-PER SVC	92,292	92,292	59,905	64.91%
A00-3620-0200-0000	SAFETY INSPECT- EQUIP	2,000	2,000	-	0.00%
A00-3620-0400-0000	SAFETY INSPECT- CONTR	7,000	7,000	2,172	31.03%
A00-5010-0100-0000	HIGHWAY SUPT-PER SVC	99,293	99,293	66,737	67.21%
A00-5010-0200-0000	HIGHWAY SUPT - EQUIPMENT	1,000	1,000	-	0.00%
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	5,000	5,000	2,824	56.48%
A00-5132-0400-0000	GARAGE-CONTR	26,000	26,000	16,658	64.07%
A00-5182-0400-0000	STREET LIGHTING-CONTR	25,000	31,695	25,429	80.23%
A00-6772-0100-0000	PROGRAM FOR AGING-PER SVC	5,000	5,000	2,597	51.95%
A00-6772-0200-0000	NUTRITION EQUIPMENT & CHAIRS	35,785	35,785	23,487	65.63%
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	8,000	8,000	5,325	66.57%
A00-7110-0100-0000	PARKS- PER SVC	138,512	138,512	70,343	50.78%
A00-7110-0201-0000	EQUIPMENT	1,200	1,200	-	0.00%
A00-7110-0400-0000	PARKS- CONTR	25,000	25,000	12,157	48.63%
A00-7270-0100-0000	EVENT COORDINATOR - PER SVC	2,840	2,840	1,893	66.67%
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	2,688	66.67%
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	6,480	43.20%
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	1,838	21.46%
A00-8010-0400-0000	ZONING-CONTR	7,000	7,000	616	8.80%
A00-8020-0100-0000	PLANNING-PER SVC	5,976	5,976	727	12.17%
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	483	15.16%
A00-8710-0400-0000	CONSERVATION- CONTR	6,550	6,960	2,901	41.68%
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	900	150.00%
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	45,659	61.70%
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	38,331	45.09%
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	\$ 1,409,931	

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	51,138	639.23%
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	902	60.15%
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	\$ 1,191,829	
Expenditure					
DB0-1930-0400-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	-	100.00%
DB0-5110-0100-0000	GENERAL REPAIRS-PER SVC	238,851	238,851	223,658	93.64%
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	203,647	203,647	293,089	143.92%
DB0-5110-0410-0000	GEN REPAIRS-FUEL & DIESEL	60,000	60,000	28,726	47.88%
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	30,000	30,000	12,673	42.24%
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	21,778	32.33%
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	67,548	51.68%
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	24,718	66.81%
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	35,879	42.21%
		\$ 1,580,898	\$ 1,754,526	\$ 876,545	

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	5,853	1672.15%
HA0-2680-0000-0000	INSURANCE RECOVERIES	-	-	-	100.00%
		\$ 116,759	\$ 116,759	\$ 122,262	
<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>					
HBO-1001-0000-0000	REAL PROPERTY TAX	\$ 51,589	\$ 51,589	\$ 51,589	100.00%
HBO-2401-0000-0000	INTEREST & EARNINGS	600	600	3,836	639.40%
		\$ 52,189	\$ 52,189	\$ 55,425	
<i>Expenditure</i>					
HBO-8340-0400-0000	CONTRACTUAL	\$ 33,642	\$ 33,642	\$ 13,025	38.72%
HBO-9730-0600-0000	BAN'S - PRINCIPAL	6,874	6,874	-	0.00%
HBO-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	22,379	745.96%
		\$ 264,334	\$ 264,334	\$ 284,409	
<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	1,526	508.83%
		\$ 3,312	\$ 3,312	\$ 4,538	
<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	4,264	1065.97%
		\$ 29,783	\$ 29,783	\$ 33,647	
<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	1,118	558.92%
		\$ 11,178	\$ 11,178	\$ 12,096	
<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	699	698.95%
		\$ 11,368	\$ 11,368	\$ 11,967	
<i>Expenditure</i>					
L30-5182-0401-0000	CONTRACTS	\$ 14,051	\$ 14,051	\$ 10,996	78.26%
		\$ 14,051	\$ 14,051	\$ 10,996	

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	16,838	420.95%
SFO-5031-0000-0000	INTERFUND TRANSFERS	-	-	134,624	100.00%
		\$ 963,049	\$ 963,049	\$ 1,110,511	
<i>Expenditure</i>					
SFO-1930-0400-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
SFO-3410-0401-0000	CONTRACTS	686,035	686,035	663,380	96.70%
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	\$ 812,024	

Refuse					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
SGO-1001-0000-0000	REAL PROPERTY TAX	\$ 943,773	\$ 943,773	\$ 943,773	100.00%
SGO-2130-0000-0000	REFUSE AND GARBAGE CHARGES	1,400	1,400	2,075	148.21%
SGO-2401-0000-0000	INTEREST EARNINGS	2,000	2,000	17,887	894.34%
		\$ 947,173	\$ 947,173	\$ 963,735	
<i>Expenditure</i>					
SGO-8160-0401-0000	GARBAGE CONTRACTUAL BFI	\$ 947,173	\$ 947,173	\$ 518,034	54.69%
		\$ 947,173	\$ 947,173	\$ 518,034	

Ambulance					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
<i>Revenue</i>					
SMO-1001-0000-0000	REAL PROPERTY TAX	\$ 101,999	\$ 101,999	\$ 101,999	100.00%
SMO-1120-0000-0000	NONPROPERTY TAX DISTRIBUTION	90,000	90,000	90,000	100.00%
SMO-2401-0000-0000	INTEREST INCOME	400	400	7,913	1978.33%
		\$ 192,399	\$ 192,399	\$ 199,912	
<i>Expenditure</i>					
SMO-1930-0400-0000	JUDGEMENT & CLAIMS	\$ -	\$ -	\$ -	100.00%
SMO-4540-0200-0000	AMBULANCE- CAPITAL EQUIPMENT	40,000	273,213	135,549	49.61%
SMO-4540-0400-0000	CONTRACTUAL	117,975	117,975	89,994	76.28%
SMO-9025-0800-0000	LOCAL PENSION FUND	15,000	15,000	8,155	54.36%
SMO-9040-0800-0000	WORKER'S COMP	5,000	5,000	4,841	96.82%
SMO-9730-0600-0000	BAN'S PRINCIPAL	13,928	13,928	-	0.00%
SMO-9730-0700-0000	BAN'S INTEREST	496	496	-	0.00%
		\$ 192,399	\$ 425,612	\$ 238,539	

Capital Projects					
Boston State Road Water Main Replacement					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
<i>Revenue</i>					
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	
		<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 475,380</u>	
<i>Expenditure</i>					
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%
		<u>\$ 489,800</u>	<u>\$ 16,525</u>	<u>\$ 491,881</u>	

North Boston Park Shelter					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
<i>Revenue</i>					
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	
		<u>\$ 100,000</u>	<u>\$ 23,659</u>	<u>\$ 515,348</u>	
<i>Expenditure</i>					
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%
		<u>\$ 505,600</u>	<u>\$ 23,659</u>	<u>\$ 515,348</u>	

Water Tank Repairs					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
<i>Revenue</i>					
H03-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ 7,273	\$ 32,517	
H03-5031-0000-0000	INTERFUND TRANSFERS	-	-	-	
		<u>\$ -</u>	<u>\$ 7,273</u>	<u>\$ 32,517</u>	
<i>Expenditure</i>					
H03-8340-0200-0000	WATER TANK REHAB	\$ 1,013,790	\$ 210,670	\$ 898,720	88.65%
		<u>\$ 1,013,790</u>	<u>\$ 210,670</u>	<u>\$ 898,720</u>	

Waterline Replacements - Phase 1					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
<i>Revenue</i>					
H04-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ -	\$ -	
H04-5031-0000-0000	INTERFUND TRANSFERS	-	-	-	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<i>Expenditure</i>					
H04-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 1				
	Construction	\$ -	\$ -	\$ -	0.00%
	Engineering	\$ 355,000	\$ 3,900	\$ 253,900	71.52%
	Advertisement for Bids	\$ -	\$ 466	\$ 1,198	100.00%
		<u>\$ 355,000</u>	<u>\$ 4,366</u>	<u>\$ 255,098</u>	

Town of Boston Comprehensive Plan Update					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
<i>Revenue</i>					
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	-	-	
		<u>\$ 94,870</u>	<u>\$ -</u>	<u>\$ 4,429</u>	
<i>Expenditure</i>					
H05-8020-0200-0000	COMPREHENSIVE PLAN UPDATE	\$ 94,870	\$ 50,525	\$ 79,664	83.97%
		<u>\$ 94,870</u>	<u>\$ 50,525</u>	<u>\$ 79,664</u>	

Town Hall Generator					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
<i>Revenue</i>					
H06-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ 2,307	\$ 4,655	
H06-5031-0000-0000	INTERFUND TRANSFERS	-	-	111,032	
		<u>\$ -</u>	<u>\$ 2,307</u>	<u>\$ 115,687</u>	
<i>Expenditure</i>					
H06-1620-0200-0000	TOWN HALL GENERATOR				
	Construction	\$ 222,400	\$ 103,677	\$ 103,677	46.62%
	Engineering	\$ 20,000	\$ 750	\$ 19,250	96.25%
	Advertisement for Bids	\$ -	\$ -	\$ 732	100.00%
		<u>\$ 242,400</u>	<u>\$ 104,427</u>	<u>\$ 123,659</u>	

Town Hall Entryway					
Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
<i>Revenue</i>					
H07-2401-0000-0000	INTEREST & EARNINGS	\$ -	\$ 33	\$ 33	
H07-5031-0000-0000	INTERFUND TRANSFERS	64,125	-	17,600	
		<u>\$ 64,125</u>	<u>\$ 33</u>	<u>\$ 17,633</u>	
<i>Expenditure</i>					
H07-1620-0200-0000	TOWN HALL ENTRYWAY				
	Construction	\$ 46,525	\$ 26,125	\$ 26,125	56.15%
	Engineering	\$ 17,600	\$ 4,500	\$ 17,668	100.39%
		<u>\$ 64,125</u>	<u>\$ 30,625</u>	<u>\$ 43,793</u>	

TOWN OF BOSTON, NEW YORK



2025 TENTATIVE BUDGET

TOWN OF BOSTON
2025 TENTATIVE BUDGET
SUMMARY BY FUND

1

	<u>Appropriations</u>	<u>Est. Revenues</u>	<u>Appropriated Fund Balance</u>	<u>Raised by Taxation</u>
A General	2,401,664.00	1,770,369.89	489,330.11	141,964.00
D Highway	1,610,801.00	590,795.00	153,433.00	866,573.00
SF Fire	1,073,118.00	195,000.00	26,773.00	851,345.00
SL Light	18,000.00	800.00	3,673.00	13,527.00
SM Ambulance	180,222.00	78,000.00	0.00	102,222.00
SG Refuse & Garbage	983,033.52	19,000.00	0.00	964,033.52
HA Water #1	148,897.00	15,000.00	0.00	133,897.00
HB Water #2	79,332.00	4,000.00	23,621.00	51,711.00
HD Water #1 Ext. 1	4,506.00	1,500.00	0.00	3,006.00
HE Water #2 Ext. 2	33,383.00	4,000.00	0.00	29,383.00
HC Water #3	332,530.00	25,000.00	45,167.00	262,363.00
HF Water #3 Ext. 1	12,178.00	1,200.00	0.00	10,978.00
Other Items per Letter of Authorization				
Transfer of Exempt Property - RPTL 520				11,716.89
Unpaid Water	309.14	-	-	309.14
Additional Charges	1,500.00	-	-	1,500.00
TOTALS	6,879,473.66	2,704,664.89	741,997.11	3,444,528.55

TOWN OF BOSTON - 2025 TENTATIVE BUDGET
RATE & ASSESSED VALUE SUMMARY BY FUND

2

<u>FUND</u>	<u>ASSESSMENT CODE</u>	<u>RATE</u>	<u>TAXABLE ASSESSED VALUE</u>	<u>RAISED BY TAXATION</u>
A General		0.238565	595,073,141	<u>141,964</u>
D Highway		1.456246	595,073,141	<u>866,573</u>
SF Fire	26019	1.383163	615,505,744	<u>851,345</u>
SL Light	26020	0.055303	244,592,938	<u>13,527</u>
SM Ambulance	26056	0.166278	614,766,368	<u>102,222</u>
SG Refuse & Garbage Additional Totes	26100	3147 units X 304		956,688
	26120	52 units x 141.26		7,345.52
				<u>964,034</u>
HA Water #1 OM	26030	M 0.153993	288,720,023	44,461
	26030	C 0.296288	301,854,043	89,436
			Total Water #1	<u>133,897</u>
HB Water #2	26031	25 house w/o svc x \$13.		325
		20 parcel w/o svc x \$8.		160
	26032	382 house w/ svc x \$130		49,660
		87 parcel w/ svc x \$18.		1,566
			Total Water #2	<u>51,711</u>
HD Water #1 Ext. 1	26035	C 0.630636	4,766,900	<u>3,006</u>
HE Water #2 Ext. 2	26039	58 house w/ svc x \$285.		16,530
		10 parcel w/ svc x \$88		880
	Capital			17,410
	OM (26036)	1.050000	(Ad Valorem) 11,389,700	11,959
	OM (26033)	0.000500	(Ad Valorem) 27,689,802	14
	Total		39,079,502	11,973
			Total Ext. 2	<u>29,383</u>
HC Water #3	26037	495 house w/svc x 370		183,150
		C 82 parcel w/ svc x 130		10,660
				193,810
Water #3	26038	0.600000	(Ad Valorem) 114,255,220	68,553
			Total Water 3	<u>262,363</u>
HF Water #3 Ext. 1	26041	1.2	(Ad Valorem) 4,098,900	4,919
	Water #3 Ext. 1	19 house w/svc x 280		5,320
		8 parcel w/ svc x 92.4		739
			Total Wat #3 Ext 1	<u>10,978</u>
Other Items per Letter of Authorization				
	Transfer of Exempt Property - RPTL 520			11,716.89
	Unpaid Water			309.14
	Additional Charges			1,500.00
			Total Other litems	<u>13,526.03</u>
Total Tax Levied for 2025				<u>3,444,528.55</u>

TOWN OF BOSTON - 2025 BUDGET

3

GENERAL REVENUE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2024 Budget</u>	<u>Tentative 2025 Budget</u>	<u>Adopted 2025 Budget</u>
OTHER TAX ITEMS				
A 1001	Real Property Tax	-141,559.00	-141,964.00	0.00
A 1030/81	In Lieu of Tax/ Special	-1,341.19	-11,716.89	0.00
A 1090	Interest & Penalty R/P	-14,000.00	-24,000.00	0.00
A 1120	Nonproperty Tax Dist.	-965,000.00	-975,000.00	0.00
A 1170	Franchises	-120,000.00	-120,000.00	0.00
	Total	-1,241,900.19	-1,272,680.89	0.00
DEPARTMENTAL INCOME				
A 1255	Clerk Fees	-3,500.00	-3,800.00	0.00
A 1550	Dog Control Fees	-200.00	-200.00	0.00
A 1972	Program for Aging	-1,000.00	-1,500.00	0.00
A 2001	Park & Rec Charges	-6,600.00	-5,000.00	0.00
A 2025	Special Rec Facility	-1,000.00	-1,000.00	0.00
A 2089	Cultural & Rec Income	0.00	0.00	0.00
A 2110	Zoning Fees	-2,500.00	-2,500.00	0.00
A 2401	Interest & Earnings	-20,000.00	-75,000.00	0.00
A 2410	Rent R/Property	-90,494.00	-98,964.00	0.00
A 2420	Natural Gas Leases & Royalties	-500.00	-500.00	0.00
A 2530	Games of Chance	0.00	-200.00	0.00
A 2544	Dog Licenses	-4,100.00	-5,000.00	0.00
A 2545	Licenses, Other	-300.00	-300.00	0.00
A 2555	Building Permits	-25,000.00	-35,000.00	0.00
A 2590	Permits- Other	-2,000.00	-1,000.00	0.00
	Total	-157,194.00	-229,964.00	0.00
FINES & FORFEITURES				
A 2610	Fines & Forfeitures	-175,000.00	-175,000.00	0.00
A 2665	Sale of Equipment	0.00	0.00	0.00
A 2680	Insurance Recoveries	0.00	0.00	0.00
	Total	-175,000.00	-175,000.00	0.00
MISCELLANEOUS				
A 2701	Refunds of Prior Year's Expenditures	0.00	0.00	0.00
A 2705	Gifts & Donations	0.00	0.00	0.00
A 2750	AIM Related Payments	0.00	0.00	0.00
A 2770	Miscellaneous	0.00	0.00	0.00
A 2801	Interfund Revenue	0.00	0.00	0.00
	Total	0.00	0.00	0.00
STATE AID				
A 3001	State Aid- Per Capita	-49,689.00	-49,689.00	0.00
A 3005	Mortgage Tax	-180,000.00	-180,000.00	0.00
A 3060	Records Management	0.00	0.00	0.00
A 3089	State Aid, Other	-5,000.00	-5,000.00	0.00
A 3305	State Aid, Civil Defense	0.00	0.00	0.00
A 3809	Gen Gov't Grants	0.00	0.00	0.00
A 3897	Cultural Grants	0.00	0.00	0.00
A 3960	State Aid- Emergency	0.00	0.00	0.00
A 4089	Fed Aid - Other	0.00	0.00	0.00
A 4489	Fed Aid - Other Health	0.00	0.00	0.00
A 4910	Fed Aid- CDBG	0.00	0.00	0.00
A 4960	Fed Aid- Emergency	0.00	0.00	0.00
	Total	-234,689.00	-234,689.00	0.00
TOTAL REVENUES AND REAL PROPERTY TAXES		-1,808,783.19	-1,912,333.89	0.00

TOWN OF BOSTON - 2025 BUDGET**4****GENERAL EXPENSE SUB ACCOUNTS**

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2024 Budget</u>	<u>Tentative</u> <u>2025 Budget</u>	<u>Adopted</u> <u>2025 Budget</u>
TOWN BOARD				
A 1010.1	Town Board-PS	38,220.00	40,132.00	0.00
A 1010.4	Town Board- Cont	2,000.00	1,500.00	0.00
	Total	<u>40,220.00</u>	<u>41,632.00</u>	<u>0.00</u>
JUSTICE				
A 1110.1	Town Justice- PS	129,483.00	138,093.00	0.00
A 1110.2	Justice-Equip	1,000.00	1,000.00	0.00
A 1110.4	Town Justice- Cont	5,700.00	5,700.00	0.00
	Total	<u>136,183.00</u>	<u>144,793.00</u>	<u>0.00</u>
SUPERVISOR				
A 1220.1	Supervisor- PS	169,753.00	181,357.00	0.00
A 1220.2	Supervisor- Equip	1,000.00	500.00	0.00
A 1220.4	Supervisor- Cont	5,000.00	7,000.00	0.00
	Total	<u>175,753.00</u>	<u>188,857.00</u>	<u>0.00</u>
FINANCE				
A 1320.4	Auditor	20,000.00	20,000.00	0.00
A 1321.4	Accounting Fees	10,000.00	10,000.00	0.00
A 1340.1	Budget Director	3,976.00	4,275.00	0.00
	Total	<u>13,976.00</u>	<u>14,275.00</u>	<u>0.00</u>
ASSESSOR				
A 1355.1	Assessor-PS	51,700.00	57,458.00	0.00
A 1355.2	Assessor- Equip	1,000.00	2,000.00	0.00
A 1355.4	Assessor- Cont	4,255.00	3,000.00	0.00
	Total	<u>56,955.00</u>	<u>62,458.00</u>	<u>0.00</u>
FISCAL AGENT				
A 1380.4	Fiscal Agent Fees - Cont	10,000.00	18,000.00	0.00
TOWN CLERK				
A 1410.1	Town Clerk- PS	116,951.00	124,341.00	0.00
A 1410.2	Town Clerk-Equip	1,000.00	500.00	0.00
A 1410.4	Town Clerk- Cont	4,000.00	4,000.00	0.00
	Total	<u>121,951.00</u>	<u>128,841.00</u>	<u>0.00</u>
ATTORNEY				
A 1420.1	Attorney- PS	18,404.00	19,785.00	0.00
A 1420.4	Attorney- Cont	47,414.00	47,414.00	0.00
	Total	<u>65,818.00</u>	<u>67,199.00</u>	<u>0.00</u>
PERSONNEL				
A 1430.4	Personnel- Cont	7,500.00	7,500.00	0.00
ENGINEER				
A 1440.4	Engineer-Cont	50,000.00	20,000.00	0.00

TOWN OF BOSTON - 2025 BUDGET

5

GENERAL EXPENSE SUB ACCOUNTS

ACCT.	Description	Adopted 2024 Budget	Tentative 2025 Budget	Adopted 2025 Budget
RECORDS MGT.				
A 1460.1	Records Mgt.- PS	250.00	0.00	0.00
A 1460.2	Records Mgt- Equip	0.00	0.00	0.00
A 1460.4	Records Mgt- Cont	1,000.00	4,300.00	0.00
	Total	1,250.00	4,300.00	0.00
BUILDINGS				
A 1620.1	Buildings- PS	30,558.00	32,850.00	0.00
A 1620.2	Buildings- Equip	50,000.00	50,000.00	0.00
A 1620.4	Buildings- Cont	130,000.00	130,000.00	0.00
	Total	210,558.00	212,850.00	0.00
CENTRAL COMM.				
A 1650.2	Cent Commun-Equip	15,000.00	15,000.00	0.00
A 1650.4	Cent Commun-Cont	35,000.00	35,000.00	0.00
	Total	50,000.00	50,000.00	0.00
CENT PRINT & MAIL				
A 1670.2	Cent Prin/Mail-Equip	0.00	0.00	0.00
A 1670.4	Cent Prin/Mail-Cont	20,000.00	21,000.00	0.00
GRANT WRITING				
A 1989.4	Other Gen Gov't Support	21,600.00	21,600.00	0.00
SPECIAL ITEMS				
A 1910.4	Unallocated Insurance	87,000.00	96,000.00	0.00
A 1920.4	Municipal Assn Dues	4,300.00	4,300.00	0.00
A 1930.4	Judgement & Claims	500.00	500.00	0.00
A 1950.4	Tax/Assess on Tn Prop	5,000.00	5,000.00	0.00
A 1990.4	Contingent Acct	10,000.00	10,000.00	0.00
	Total	106,800.00	115,800.00	0.00
Total General Sub Accts.		1,088,564.00	1,119,105.00	0.00

GENERAL HEALTH, ECO, & EMPLOYEE BENEFITS EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2024 Budget</u>	<u>Tentative 2025 Budget</u>	<u>Adopted 2025 Budget</u>
TRAFFIC CONTROL				
A 3310.4	Traffic Control-Cont	6,000.00	6,000.00	0.00
CONTROL OF DOGS				
A 3510.1	Dog Control- PS	14,968.00	16,091.00	0.00
A 3510.2	Dog Control- Equip	500.00	500.00	0.00
A 3510.4	Dog Control- Cont	3,000.00	3,000.00	0.00
	Total	18,468.00	19,591.00	0.00
SAFETY INSPECTION				
A 3620.1	Safety Inspection-PS	92,292.00	159,494.00	0.00
A 3620.2	Safety Insp- Equip	2,000.00	2,000.00	0.00
A 3620.4	Safety Inspec-Cont	7,000.00	7,000.00	0.00
	Total	101,292.00	168,494.00	0.00
SUPT HIGHWAYS				
A 5010.1	Supt of Highways-PS	99,293.00	104,763.00	0.00
A 5010.2	Supt of Highways-Equip	1,000.00	500.00	0.00
A 5010.4	Supt of Hwys -Cont	5,000.00	5,000.00	0.00
	Total	105,293.00	110,263.00	0.00
GARAGE				
A 5132.4	Garage - Cont	26,000.00	26,000.00	0.00
STREET LIGHTING				
A 5182.4	Street Lighting-Cont	25,000.00	25,000.00	0.00
PUBLICITY				
A 6410.4	Publicity-Cont	5,000.00	5,000.00	0.00
PROG FOR AGING				
A 6772.1	Prog for Aging-Per Sv	35,785.00	38,465.00	0.00
A 6772.2	Prog for Aging- Equip	0.00	0.00	0.00
A 6772.4	Prog for Aging-Cont	8,000.00	8,500.00	0.00
	Total	43,785.00	46,965.00	0.00
PARKS				
A 7110.1	Parks- PS	138,512.00	148,893.00	0.00
A 7110.2	Parks- Equip	1,200.00	18,000.00	0.00
A 7110.4	Parks- Cont	25,000.00	25,000.00	0.00
	Total	164,712.00	191,893.00	0.00
BAND CONCERTS				
A 7270.1	Event Coordinator	2,840.00	3,053.00	0.00
A 7270.4	Band Concerts	6,000.00	6,000.00	0.00
	Total	8,840.00	9,053.00	0.00
YOUTH PROGRAM				
A 7310.4	Youth Programs-Cont	75,000.00	75,000.00	0.00
	Total	75,000.00	75,000.00	0.00

TOWN OF BOSTON - 2025 BUDGET

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GENERAL HEALTH, ECO, & EMPLOYEE BENEFITS EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2024 Budget</u>	<u>Tentative 2025 Budget</u>	<u>Adopted 2025 Budget</u>
HISTORIAN				
A 7510.1	Historian-PS	4,032.00	4,335.00	0.00
A 7510.4	Historian-Cont	700.00	700.00	0.00
	Total	4,732.00	5,035.00	0.00
HISTORIAN PROPERTY				
A 7520.2	Historical Property- Equip	2,000.00	4,200.00	0.00
A 7520.4	Historical Property - Cont.	1,000.00	0.00	0.00
		3,000.00	4,200.00	0.00
CELEBRATIONS				
A 7550.4	Celebrations-Cont	20,000.00	25,000.00	0.00
ADULT RECREATION				
A 7620.4	Adult Rec- Cont	30,000.00	30,000.00	0.00
OTHER CULT / REC				
A 7989.4	Other Cultural-Cont	1,000.00	1,000.00	0.00
ZONING				
A 8010.1	Zoning-Per Service	8,566.00	9,206.00	0.00
A 8010.4	Zoning-Cont	7,000.00	7,000.00	0.00
	Total	15,566.00	16,206.00	0.00
PLANNING				
A 8020.1	Planning- Pers Svc	5,976.00	6,423.00	0.00
A 8020.4	Planning- Cont	8,000.00	8,000.00	0.00
	Total	13,976.00	14,423.00	0.00
A 8410.2	Electric & Power - Equip	5,000.00	0.00	0.00
A 8510.4	Comm. Beautification	250.00	0.00	0.00
DRAINAGE/EROSION				
A 8540.4	Drainage-Cont	2,500.00	500.00	0.00
A 8745.4	Flood & Erosion	2,500.00	500.00	0.00
	Total	5,000.00	1,000.00	0.00
CONSERVATION				
A 8710.1	Conservation-Per Ser	3,187.00	3,426.00	0.00
A 8710.4	Conservation-Cont	6,550.00	6,550.00	0.00
	Total	9,737.00	9,976.00	0.00
CEMETERY				
A 8810.1	Cemetery-Per Serv	300.00	0.00	0.00
A 8810.4	Cemetery-Cont	600.00	900.00	0.00
	Total	900.00	900.00	0.00
HOME / COMM SVC (BRUSH)				
A 8989.2	Other Home/Comm-Eqpt	0.00	0.00	0.00
A 8989.4	Other Home/Comm-Con	65,000.00	71,000.00	0.00
	Total	65,000.00	71,000.00	0.00

GENERAL HEALTH, ECO, & EMPLOYEE BENEFITS EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2024 Budget</u>	<u>Tentative 2025 Budget</u>	<u>Adopted 2025 Budget</u>
EMPLOYEE BENEFITS				
A 9010.8	State Retirement	97,000.00	126,000.00	0.00
A 9030.8	Social Security	74,000.00	84,000.00	0.00
A 9040.8	Wker's Comp	18,000.00	18,000.00	0.00
A 9050.8	Unemploy Insurance	6,000.00	6,000.00	0.00
A 9055.8	Disability Insurance	1,000.00	1,000.00	0.00
A 9060.8	Hosp & Med Insurance	85,000.00	92,000.00	0.00
	Total	281,000.00	327,000.00	0.00
DEBT SERVICE				
A 9730.6	Principal-BAN Pmt.	45,000.00	45,000.00	0.00
A 9730.7	Interest-BAN Pmt.	20,135.00	18,560.00	0.00
	Total	65,135.00	63,560.00	0.00
TRANSFERS				
A 9901.9	Transfers to Other Funds	0.00	0.00	0.00
A 9950.9	Transfers to Capital Projects Fund	0.00	30,000.00	0.00
	Total Health, Eco, Empl Benefits	1,099,686.00	1,282,559.00	0.00
	Total Gen Sub Accts	1,088,564.00	1,119,105.00	0.00
TOTAL APPROPRIATIONS		2,188,250.00	2,401,664.00	0.00

HIGHWAY FUND - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2024 Budget</u>	<u>Tentative 2025 Budget</u>	<u>Adopted 2025 Budget</u>
LOCAL SOURCES				
D 1081	Pmts in Lieu			
D 1120	Nonproper Tax	-275,000.00	-275,000.00	0.00
D 2300	Svc - Other Gov't	0.00	0.00	0.00
D 2401	Interest & Earning	-8,000.00	-50,000.00	0.00
D 2665	Sale of Eq./Scrap	0.00	0.00	0.00
D 2680	Insurance Recoveries	0.00	0.00	0.00
D 2690	Other Compensation for Loss	0.00	0.00	0.00
D 2701	Refunds of Prior Yr Exp	0.00	0.00	0.00
D 2770	Unclassified - Fuel Reimb	-1,500.00	-1,500.00	0.00
D 2801	Int. Fund Rev.	-65,000.00	-71,000.00	0.00
STATE AID				
D 3501	State Aid - CHIPS, PAVE-NY, POP	-193,346.00	-193,295.00	0.00
TOTAL REVENUES AND REAL PROPERTY TAXES		<u>-1,406,949.00</u>	<u>-1,457,368.00</u>	<u>0.00</u>
HIGHWAY FUND - APPROPRIATIONS				
SPECIAL ITEMS				
D 1930.4	Judgement & Claims	0.00	31.00	0.00
GENERAL REPAIRS				
D 5110.1	Gen Repairs-Per Svc	238,851.00	243,034.00	0.00
D 5110.4	Gen Repairs- Contr	203,647.00	203,647.00	0.00
D 5110.4A	Gen Repairs- Fuel	60,000.00	60,000.00	0.00
D 5110.4B	Gen Repairs-Drainage	30,000.00	30,000.00	0.00
	Total	<u>532,498.00</u>	<u>536,681.00</u>	<u>0.00</u>
IMPROVEMENTS				
D 5112.2	Capital Outlay	193,346.00	193,295.00	0.00
MACHINERY				
D 5130.2	Mach - Equip.	200,500.00	200,500.00	0.00
D 5130.4	Mach - Contr	65,000.00	65,000.00	0.00
	Total	<u>265,500.00</u>	<u>265,500.00</u>	<u>0.00</u>
MISC / BRUSH / WEEDS				
D 5140.1	Brush (General Fund Reimb.) - PS	31,913.00	32,472.00	0.00
D 5140.11	Brush (HWY Shoulder Work) - PS	0.00	0.00	0.00
D 5140.4	Misc/Brush- Contr	5,000.00	5,000.00	0.00
	Total	<u>36,913.00</u>	<u>37,472.00</u>	<u>0.00</u>
SNOW REMOVAL				
D 5142.1	Snow Removal-PS	203,946.00	215,127.00	0.00
D 5142.4	Snow Removal- Cont	130,695.00	130,695.00	0.00
	Total	<u>334,641.00</u>	<u>345,822.00</u>	<u>0.00</u>
EMPLOYEE BENEFITS				
D 9010.8	State Retirement	57,000.00	70,000.00	0.00
D 9030.8	Social Security	37,000.00	38,000.00	0.00
D 9040.8	Workers Comp.	39,000.00	39,000.00	0.00
D 9050.8	Unemployment Ins.	0.00	0.00	0.00
D 9055.8	Disability	0.00	0.00	0.00
D 9060.8	Hospital/Medical	85,000.00	85,000.00	0.00
	Total	<u>218,000.00</u>	<u>232,000.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS		<u>1,580,898.00</u>	<u>1,610,801.00</u>	<u>0.00</u>

TOWN OF BOSTON - 2025 BUDGET

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FIRE PROTECTION DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2024 Budget</u>	<u>Tentative</u> <u>2025 Budget</u>	<u>Adopted</u> <u>2025 Budget</u>
SF 1001	Real Property Tax	-809,049.00	-851,345.00	0.00
SF 1120	Nonproperty Tax Dist.	-150,000.00	-180,000.00	0.00
SF 2401	Interest & Earnings	-4,000.00	-15,000.00	0.00
SF 5031	Interfund Transfers	0.00	0.00	0.00
Total Revenues and Real Property Taxes		-963,049.00	-1,046,345.00	0.00

FIRE PROTECTION DISTRICT - APPROPRIATIONS

SF 1930.4	Judgement & Claims	0.00	28.00	0.00
SF 3410.4	Contracts	686,035.00	713,680.00	0.00
SF 9025.4	Svc Award Program - Cont.	0.00	19,410.00	0.00
SF 9025.8	Svc Award Program - Benefits	300,000.00	325,000.00	0.00
SF 9040.8	Wkers Comp.	15,000.00	15,000.00	0.00
Total Appropriations		1,001,035.00	1,073,118.00	0.00

TOWN OF BOSTON - 2025 BUDGET

11

LIGHT DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2024 Budget</u>	<u>Tentative</u> <u>2025 Budget</u>	<u>Adopted</u> <u>2025 Budget</u>
SL 1001	Real Property Tax	-11,268.00	-13,527.00	0.00
SL 2401	Interest & Earnings	-100.00	-800.00	0.00
	Total Revenues and Real Property Taxes	<u>-11,368.00</u>	<u>-14,327.00</u>	<u>0.00</u>

LIGHT DISTRICT - APPROPRIATIONS

SL 5182.4	Contracts	14,051.00	18,000.00	0.00
	Total Appropriations	<u>14,051.00</u>	<u>18,000.00</u>	<u>0.00</u>

TOWN OF BOSTON - 2025 BUDGET

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AMBULANCE DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2024 Budget</u>	<u>Tentative</u> <u>2025 Budget</u>	<u>Adopted</u> <u>2025 Budget</u>
SM 1001	Real Property Tax	-101,999.00	-102,222.00	0.00
SM 1120	Nonproperty Tax Dist.	-90,000.00	-70,000.00	0.00
SM 2401	Interest & Earnings	-400.00	-8,000.00	0.00
	Total Revenues and Real Property Taxes	<u>-192,399.00</u>	<u>-180,222.00</u>	<u>0.00</u>

AMBULANCE DISTRICT - APPROPRIATIONS

AMBULANCE				
SM 1930.4	Judgement & Claims	0.00	4.00	0.00
SM 4540.2	Equipment	40,000.00	0.00	0.00
SM 4540.4	Contracts	117,975.00	160,218.00	0.00
SM 9025.8	Local Pension Fund	15,000.00	14,000.00	0.00
SM 9040.8	Wkers Comp.	5,000.00	6,000.00	0.00
SM 9740.6	Principal- Cap Notes	13,928.00	0.00	0.00
SM 9740.7	Interest- Capital Notes	496.00	0.00	0.00
	Total Appropriations	<u>192,399.00</u>	<u>180,222.00</u>	<u>0.00</u>

TOWN OF BOSTON - 2025 BUDGET

13

REFUSE & GARBAGE DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2024 Budget</u>	<u>Tentative</u> <u>2025 Budget</u>	<u>Adopted</u> <u>2025 Budget</u>
SG 1001	Real Property Tax	-943,773.03	-964,033.52	0.00
SG 2130	Refuse & Gar Chgs	-1,400.00	-4,000.00	0.00
SG 2401	Interest & Earnings	-2,000.00	-15,000.00	0.00
	Total Revenues and Real Property Taxes	<u>-947,173.03</u>	<u>-983,033.52</u>	<u>0.00</u>

REFUSE & GARBAGE DISTRICT - APPROPRIATIONS

SG 3410.4	Contracts	947,173.03	983,033.52	0.00
	Total Appropriations	<u>947,173.03</u>	<u>983,033.52</u>	<u>0.00</u>

TOWN OF BOSTON - 2025 BUDGET

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WATER DISTRICT #1 - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2024 Budget</u>	<u>Tentative</u> <u>2025 Budget</u>	<u>Adopted</u> <u>2025 Budget</u>
HA 1001	Real Property Tax	-116,409.00	-133,897.00	0.00
HA 2401	Interest & Earnings	-350.00	-15,000.00	0.00
Total Revenues and Real Property Taxes		<u>-116,759.00</u>	<u>-148,897.00</u>	<u>0.00</u>

WATER DISTRICT #1 - APPROPRIATIONS**WATER #1**

HA 1930.4	Judgement & Claims	0.00	9.00	0.00
HA 8340.4	Contracts	100,333.00	32,415.00	0.00

DEBT SERVICE

HA 9730.6	Principal Pmt.	6,088.00	8,408.00	0.00
HA 9730.7	Interest Pmt.	10,338.00	108,065.00	0.00

Total Appropriations		<u>116,759.00</u>	<u>148,897.00</u>	<u>0.00</u>
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TOWN OF BOSTON - 2025 BUDGET

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WATER DISTRICT #2 - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2024 Budget</u>	<u>Tentative</u> <u>2025 Budget</u>	<u>Adopted</u> <u>2025 Budget</u>
HB 1001	Real Property Tax	-51,589.00	-51,711.00	0.00
HB 2401	Interest & Earnings	-600.00	-4,000.00	0.00
Total Revenues and Real Property Taxes		<u>-52,189.00</u>	<u>-55,711.00</u>	<u>0.00</u>

WATER DISTRICT #2 - APPROPRIATIONS

WATER #2				
HB 8340.4	Contracts	33,642.00	60,235.00	0.00
DEBT SERVICE				
HB 9730.6	Principal Pmt- BAN	6,874.00	9,496.00	0.00
HB 9730.7	Interest Pmt- BAN	11,673.00	9,601.00	0.00
Total Appropriations		<u>52,189.00</u>	<u>79,332.00</u>	<u>0.00</u>

TOWN OF BOSTON - 2025 BUDGET

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WATER DISTRICT #1 EXT. - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2024 Budget</u>	<u>Tentative</u> <u>2025 Budget</u>	<u>Adopted</u> <u>2025 Budget</u>
HD 1001	Real Property Tax	-3,012.00	-3,006.00	0.00
HD 2401	Interest & Earnings	-300.00	-1,500.00	0.00
	Total Revenues and Real Property Taxes	<u>-3,312.00</u>	<u>-4,506.00</u>	<u>0.00</u>

WATER DISTRICT #1 EXT.- APPROPRIATIONS

WATER #1 EXT.				
HD 8340.4	Contracts	3,031.00	2,520.00	0.00
DEBT SERVICE				
HD 9730.6	Principal Pmt.	104.00	144.00	0.00
HD 9730.7	Interest Pmt.	177.00	1,842.00	0.00
	Total Appropriations	<u>3,312.00</u>	<u>4,506.00</u>	<u>0.00</u>

TOWN OF BOSTON - 2025 BUDGET

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WATER DISTRICT #2 EXT. - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2024 Budget</u>	<u>Tentative</u> <u>2025 Budget</u>	<u>Adopted</u> <u>2025 Budget</u>
HE 1001	Real Property Tax	-29,383.00	-29,383.00	0.00
HE 2401	Interest & Earnings	-400.00	-4,000.00	0.00
Total Revenues and Real Property Taxes		<u>-29,783.00</u>	<u>-33,383.00</u>	<u>0.00</u>

WATER DISTRICT #2 EXT.- APPROPRIATIONS**WATER #2 EXT.**

HE 8340.4	Contracts	27,087.00	30,613.00	0.00
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DEBT SERVICE

HE 9730.6	Principal Pmt- BAN	999.00	1,377.00	0.00
HE 9730.7	Interest Pmt- BAN	1,697.00	1,393.00	0.00
Total Appropriations		<u>29,783.00</u>	<u>33,383.00</u>	<u>0.00</u>

TOWN OF BOSTON - 2025 BUDGET

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WATER DISTRICT #3 - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2024 Budget</u>	<u>Tentative 2025 Budget</u>	<u>Adopted 2025 Budget</u>
HC 1001	Real Property Tax	-261,334.00	-262,363.00	0.00
HC 2401	Interest & Earnings	-3,000.00	-25,000.00	0.00
	Total Revenues and Real Property Taxes	<u>-264,334.00</u>	<u>-287,363.00</u>	<u>0.00</u>

WATER DISTRICT #3 - APPROPRIATIONS

HC 8340.4	Contracts	17,045.00	68,683.00	0.00
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DEBT SERVICE

HC 9730.6	Principal Pmt- LT Bd	132,649.00	142,092.00	0.00
HC 9730.7	Interest Pmt- LT Bd	129,355.00	121,755.00	0.00
	Total Appropriations	<u>279,049.00</u>	<u>332,530.00</u>	<u>0.00</u>

TOWN OF BOSTON - 2025 BUDGET

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WATER DISTRICT #3 Ext. 1- REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2024 Budget</u>	<u>Tentative</u> <u>2025 Budget</u>	<u>Adopted</u> <u>2025 Budget</u>
HF 1001	Real Property Tax	-10,978.00	-10,978.00	0.00
HF 2401	Interest & Earnings	-200.00	-1,200.00	0.00
	Total Revenues and Real Property Taxes	<u>-11,178.00</u>	<u>-12,178.00</u>	<u>0.00</u>

WATER DISTRICT #3 Ext. 1- APPROPRIATIONS

HF 8340.4	Contracts	1,791.00	2,947.00	0.00
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DEBT SERVICE

HF 9730.6	Principal Pmt- BAN	6,829.00	7,036.00	0.00
HF 9730.7	Interest Pmt- BAN	2,558.00	2,195.00	0.00
	Total Appropriations	<u>11,178.00</u>	<u>12,178.00</u>	<u>0.00</u>

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICIALS

(Article 8 of the Town Laws)

<u>OFFICER</u>	<u>ADOPTED 2024 SALARY</u>	<u>TENTATIVE 2025 SALARY</u>	<u>ADOPTED 2025 SALARY</u>
Supervisor	45,177	47,436	0
Councilman	9,555	10,033	0
Councilman	9,555	10,033	0
Councilman	9,555	10,033	0
Councilman	9,555	10,033	0
Town Clerk	55,304	58,070	0
Town Justice	22,129	23,236	0
Town Justice	22,129	23,236	0
Superintendent of Highways	79,093	83,048	0

TOWN OF BOSTON- 2025 BUDGET

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Schedule of Unpaid Water

<u>Customer Name</u>	<u>Amount</u> <u>Owing</u>	<u>S.B.L. #</u>	<u>Service Address</u>	<u>Originator</u>
DAVID E. MONIN	\$ 56.28	258.09-1-6.1	9368 BOSTON STATE RD	E.C.W.A.
PATRICK J. NASH	\$ 50.85	211.02-2-20	6193 WARD RD.	Town of OP
DOROTHY SOLOMON	\$ 97.04	212.00-1-11.11	6551 WARD RD.	Town of OP
ERIKA GORNY	\$ 104.97	212.00-1-48	7055 WARD RD.	Town of OP

TOTAL UNPAID WATER

\$309.14Property Clean Up Charges

<u>Customer Name</u>	<u>Amount</u> <u>Owing</u>	<u>S.B.L. #</u>	<u>Service Address</u>
ELIZABETH A. WURTZ	\$ 1,500.00	258.06-3-1.121	9287 BOSTON STATE RD

TOTAL PROPERTY CLEAN UP

\$1,500.00

Equalized Total Assessed Value 1,215,756,394

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	61,923	0.01
13100	CO - GENERALLY	RPTL 406(1)	4	1,660,962	0.14
13500	TOWN - GENERALLY	RPTL 406(1)	16	4,190,577	0.34
13800	SCHOOL DISTRICT	RPTL 408	2	9,849,808	0.81
17650	FACILITIES DEVELOPMENT CORP	MC K UCON L 4413	2	1,019,038	0.08
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	1,233,269	0.10
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	6	8,885,577	0.73
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	1,406,154	0.12
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	4,501,346	0.37
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	9	651,154	0.05
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	1,360	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	54	9,990,433	0.82
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	171	3,452,048	0.28
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	138	4,695,313	0.39
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	82	5,232,044	0.43
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	9,154	0.00
41153	COLD WAR VETERANS (10%)	RPTL 458-b	46	421,077	0.03
41160	COLD WAR VETERANS (15%)	RPTL 458-b	1	13,731	0.00
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	56,923	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	222,115	0.02
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	85	8,412,129	0.69
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	11	1,408,050	0.12
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	733,558	0.06
41803	PERSONS AGE 65 OR OVER	RPTL 467	31	1,356,485	0.11
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	24,808	0.00
41933	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	312,942	0.03
41980	LOW OR MODERATE INCOME HOUSI	RPTL 421-e	1	1,278,846	0.11

Equalized Total Assessed Value 1,215,756,394

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	7,115	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	297,031	0.02
Total Exemptions Exclusive of System Exemptions:			692	71,384,969	5.87
Total System Exemptions:			0	0	0.00
Totals:			692	71,384,969	5.87

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

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

Equalized Total Assessed Value 1,215,756,394

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	61,923	0.01
13100	CO - GENERALLY	RPTL 406(1)	4	1,660,962	0.14
13500	TOWN - GENERALLY	RPTL 406(1)	16	4,190,577	0.34
13800	SCHOOL DISTRICT	RPTL 408	2	9,849,808	0.81
17650	FACILITIES DEVELOPMENT CORP	MC K UCON L 4413	2	1,019,038	0.08
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	1,233,269	0.10
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	6	8,885,577	0.73
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	1,406,154	0.12
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	4,501,346	0.37
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	9	651,154	0.05
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	1,360	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	54	9,990,433	0.82
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	171	3,452,048	0.28
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	138	4,695,313	0.39
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	82	5,232,044	0.43
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	9,154	0.00
41153	COLD WAR VETERANS (10%)	RPTL 458-b	46	421,077	0.03
41160	COLD WAR VETERANS (15%)	RPTL 458-b	1	13,731	0.00
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	56,923	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	222,115	0.02
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	85	8,412,129	0.69
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	11	1,408,050	0.12
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	733,558	0.06
41803	PERSONS AGE 65 OR OVER	RPTL 467	31	1,356,485	0.11
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	24,808	0.00
41933	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	312,942	0.03
41980	LOW OR MODERATE INCOME HOUSING	RPTL 421-e	1	1,278,846	0.11
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	7,115	0.00

Equalized Total Assessed Value 1,215,756,394

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	297,031	0.02
Total Exemptions Exclusive of System Exemptions:			692	71,384,969	5.87
Total System Exemptions:			0	0	0.00
Totals:			692	71,384,969	5.87

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

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

What's in the 2025 Tentative Budget:

General Fund —> No change in tax rate

- **Revenues:**
 - \$975,000 Sales Tax
 - \$234,689 State Aid
 - \$175,000 Court Revenue
 - \$155,716.89 Franchise Fees & Other Tax Items
 - \$141,964 Property Taxes from 3,818 parcels**
 - \$131,000 Departmental Revenue
 - \$98,964 Rent from State Troopers
- Also budgeting use of \$489,330 of Fund Balance. Each recent year has budgeted a deficit and ended in a surplus.
- **Wages—\$1,092,440**— Increase of \$127,394
 - \$59,238 adds (2) NEW positions to Code Office
 - \$30,039 adjusts Code Enforce Officer & Assessor
 - \$38,117 goes to 40 positions held by 36 employees
- **Equipment:**
 - \$17,855 John Deere Tractor for Parks
 - \$15,000 Stage Replacement for Lion's Shelter
 - \$15,000 Software upgrades/tablets - Town Board pkts
 - \$4,200 Historical Marker Replacement (x2)
- **Large Increases:**
 - NYS Retirement**—up \$29,000
 - Social Security**—up \$10,000
 - Health Insurance**—up \$7,000
 - Town Insurance** —up \$9,000
 - Fiscal Agent (BAN issuance)**—up \$8,000
 - Celebrations**—up \$5,000
 - Brush Collection**—up \$6,000
 - Records Management**—\$3,300 Docuware Maint.
- **Large Decreases:** Drainage & Erosion dropped from a collective \$5,000 to \$1,000 as the Drainage Reserve Fund is now over \$135,000 / Removed the following lines: Records mgmt.—Pers Svc, Community Beautification, Historical Property—Cont. / Moved stipend for maintaining cemeteries from personnel to contractual / Moved \$30,000 from Engineering to Transfers to Capital Projects
- **Minor changes in Cost of Contractual Lines of:** Town Board, Justice, Supervisor, Finance, Assessor, Town Clerk, Attorney, Personnel, Buildings, IT, Central Print & Mail, Grant Writing, Traffic Control, Dog Control, Code Enforcement, HWY Super, Garage, Street Lighting, Publicity, Parks, Concerts, Youth Programs, Historian, Senior Nutrition, Senior Groups, Zoning Board, Planning Board, CAC, & Cemetery Maintenance

For more information, come to the
Budget Presentation:

Wednesday October 9, 2024

7:00pm—Town Hall Community Rm

Highway Fund —> No change in tax rate

- **Wages—\$490,633**—Adds \$15,923 over prior year
Covers 6 union employees (5% raises up to 225 hrs OT)
- **Employee Benefits**—Increase of \$14,000 total
- **New Equipment:**
 - \$200,500—International CV515 Work Truck with Dump, Plow, & Wing (previously requested in 2024... was swapped for a different truck in 2024 due to supply chain delays)
- **NYS DOT Money:** CHIPS, PAVE-NY, Extreme Winter & Pave-our-Potholes are all roughly the same as 2024
- **Minor changes**—Roadwork, Machinery, Brush & Weeds, Snow plowing, Employee benefits
- Overall Expenditures increase \$29,903 (2%) - funded by \$866,573 Property Tax + \$275,000 Sales Tax + \$193,295 State Aid + \$153,433 Use of Fund Balance + \$122,500 Interest/reimbursements for work done for General Fund

Lighting Fund —> 20% Tax Rate Increase

- Utility supply rates have increased causing larger bills and burning through excess fund balance quicker than expected —> reversing the 20% reduction given in 2024

Ambulance Fund —> No change in tax rate

- **Boston EMS contract**— \$80,000 (same as 2024) + \$40,000 previously allocated towards equipment reserve. Boston EMS will be responsible for all future equipment purchases.
- Figured 2% increase in dispatch and Healthworks costs (physicals & respirator texts)
- Prior Ambulance loan paid off in 2024
- Re-allocated \$20,000 in Sales Tax towards Fire Fund

Fire Fund —> 5% Tax Rate Increase

- Fire contracts increasing from \$215,389 to \$226,160 to each of the (3) fire companies —> 5% contract increase
- Figured 2% increase in dispatch and Healthworks costs (physicals & respirator texts)
- Separated out LOSAP costs (Penflex Admin, Pinsky Advisory/Audit, Provident Life Ins.) to new account code
- Increased Service Award Program (LOSAP) by \$25,000 to a \$325,000 contribution
- Increased Sales Tax Allocation by \$30,000 to \$180,000 / Plan to use \$26,773 of Fund Balance

Refuse/Garbage Fund —> \$6/unit Increase from \$298 to \$304

- Contract has a 5% annual increase for curb service & At-Your-Door Collection. Blended value recycling saved the town residents thousands through 2021 and 2022, netting a rebate for 13 months and low costs for 6 months. Since October 2022, the Town is now seeing an average of \$3,300/month in recycling costs (almost \$40,00/year in recycling!) thus spending down the existing low fund balance. A new code was added in 2024 for parcels who requested additional garbage totes. This additional totes line had a 5% increase in cost as specified in the Waste Management Contract.
- Cost Breakdown:
 - Garbage Cost** \$827,645 (6 months at \$67,288 + 6 months at \$70,653) —> per parcel: $(6 \times \$21.40 + 6 \times \$22.46 = \$263)$
 - At-Your-Door** \$94,758 (6 months at \$7,708 + 6 months at \$8,085) —> per parcel that is: $(6 \times \$2.45 + 6 \times \$2.57 = \$30)$
 - Recycling** \$30,000 (Variable—monthly average is ~\$3,300) —> per parcel that is: $(\$30,000 / 3146 \text{ parcels} = \$9)$
 - Fuel surcharge / Fund Balance Policy**—\$6,300 —> per parcel that is \$2 **$(\$263 + \$30 + \$9 + \$2 = \$304)$**

Water Funds —> 15% Increase in Water District 1 / No change in Tax rate for all other districts

- Improvements to all 3 water tanks (Sept. 2022—May 2024) —> **BAN for \$1,013,790** set for renewal 10/4/24
 - District 1 Crestwood Tank—\$234,280 (23.1% of total)
 - District 2 Rice Hill Tank— \$297,910 (29.4% of total)
 - District 3 Wohlhueter Tank—\$481,600 (47.5% of total)
- District 1 & 2—Waterline Replacement and pump station improvements —> 3 phase project totaling over \$15 million (originally estimated at \$10.6 million). Phase 1 was bid in fall 2024 bringing a bid cost of **\$2,415,741** (less than estimated by the engineer). This amount as well as engineer fees were rolled into the BAN renewal. First interest payment is due out in 2025 in the amount of \$99,565 (District 1) and \$1,697 (District 1 Extension). 2026 will be the first principal payment. As this increased cost will be reoccurring, this was the basis for the tax increase.
- **BAN**—The Town reissued \$987,000 of old money from the water tank project + \$2,771,000 of new money for Water Phase 1 for a **total of \$3,758,000** at a rate of 3.69% interest. The October 2025 interest payment is \$138,670 PLUS there is a principle payment of \$37,000.
- **Repairs**—The town was notified that generators at the District 2 & District 3 pump houses need to be replaced for a total cost of \$108,108. This will primarily come from fund balance as the one time expense does not warrant a tax increase.
- **Old Debt**—Water District 2 & District 2 extension had last debt payment of old debt in 2022. This dropped debt service in HB fund by roughly \$30,000 and HD fund by roughly \$20,000 in 2023. Water District 1 had last debt payment on old debt in 2023 which decreased debt service for HA fund going into 2024 by \$44,908 (right in time to start the new debt)

Summary:

- Anticipate using down some Fund Balance in General, Highway, Fire, Lighting, Water #2, and Water #3 funds
 - **Total Tax Levy:** \$3,444,529 (overall 2.89% increase over PY's \$3,347,919 Tax Levy)
 - **Tax Levy Limit (2% Tax Cap Amt):** \$3,450,714
 - **Currently Under Tax Levy by:** \$6,185
- Note: Equalization Rate also dropped again from 59.5% to 52%

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization Town of Boston Date 9 / 19 / 24

Name of person responsible for facilities Jason Keding

Title Town Supervisor

Applicant Address 8500 Boston State Rd.

Applicant Daytime Phone # 716-941-6518 # Of Attendees: 20

Date(s) Requested* Oct. 1, 2024 Time 2-4pm Type of Event Employee Mtg

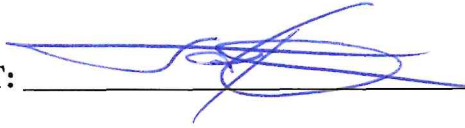
I, THE UNDERSIGNED, REQUEST PERMISSION TO USE THE FOLLOWING: (check all that apply)

☐ Town Hall Community Room w/o Kitchen

☐ Planning Board Room

☒ Court Room

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: 

Upon Completion, please submit to Town Clerk

APPROVED/DENIED : 9/19/2024
(date)

INSPECTION: _____
(date)

9/23/24
Allison Email
Pat
Shawn

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization Town of Boston Date 9 / 19 / 24

Name of person responsible for facilities Jason Keding
Title Supervisor

Applicant Address 8500 Boston State Rd.

Applicant Daytime Phone # 716-941-6518 # Of Attendees: 15-20

Date(s) Requested* Sept. 25, 2024 Time 9-11:30am Type of Event mtg

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

☐ Town Hall Community Room w/o Kitchen

☐ Planning Board Room

☒ Court Room

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: 

Upon Completion, please submit to Town Clerk

APPROVED/DENIED : 9/19/2024
(date)

INSPECTION: _____
(date)

9/23/24
Allison
Pat
Shaw

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization Town of Boston Date 9 / 19 / 24

Name of person responsible for facilities Jason Keding

Title Town Supervisor

Applicant Address 8500 Boston State Rd.

Applicant Daytime Phone # 716-941-6518 # Of Attendees: 50+

Date(s) Requested* Sept. 30, 2024 Time 6-9pm Type of Event Public Workshop

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

☒ Town Hall Community Room w/o Kitchen

☐ Planning Board Room

☐ Court Room

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: 

Upon Completion, please submit to Town Clerk

APPROVED/DENIED : 9/19/2024
(date)

INSPECTION: _____
(date)

9/23/24
Allison - Emailed
Paul
Shawin

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization Town of Boston Date 9 / 19 / 24

Name of person responsible for facilities Ellie Pericak

Title Bookkeeper

Applicant Address 8500 Boston State Rd.

Applicant Daytime Phone # 716-941-6113 ext. 124 # Of Attendees: 50

Date(s) Requested* Oct. 9, 2024 Time 6-9pm Type of Event Budget Presentation

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

☒ Town Hall Community Room w/o Kitchen

☐ Planning Board Room

☐ Court Room

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: Ellie Pericak

Upon Completion, please submit to Town Clerk

APPROVED/DENIED : 9/19/2024
(date)

INSPECTION: _____
(date)

9/23/24
Allison - emailed
Ellie - emailed
Shawn
Pat

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization NEW YORK STATE ELECTRIC & GAS Date 10 / 1 / 24

Name of person responsible for facilities CHRISTOPHER KNOSPE

Title REGIONAL MANAGER, MUNICIPAL COMMUNITY & BUSINESS RELATIONS

Applicant Address 150 ERIE STREET, LANCASTER, NY 14086

Applicant Daytime Phone # 716-291-2044 # Of Attendees: ~50

Date(s) Requested* 10/8/2024 Time 3:30 PM - 7:00 PM Type of Event CUSTOMER SERVICE ASSISTANCE.
CUSTOMER SERVICE NO FORMAL MEETING
EVENT WILL RUN 4:30 PM - 6:30 PM PRESENTATION, ETC.

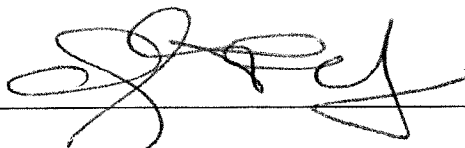
I, THE UNDERSIGNED, REQUEST PERMISSION TO USE THE FOLLOWING: (check all that apply)

☒ Town Hall Community Room w/o Kitchen

☐ Planning Board Room

☐ Court Room

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: 

Upon Completion, please submit to Town Clerk

APPROVED/DENIED : 10 / 1 / 2024
(date)

INSPECTION: _____
(date)

TOWN OF BOSTON – RESOLUTION NO. 2024 - 60

**RESOLUTION FOR PUBLIC HEARING ON ESTABLISHMENT OF
DEANNA DRIVE EXTENSION SUBDIVISION LIGHTING DISTRICT**

WHEREAS, a written Petition to Create Lighting District (“Petition”) has been presented to the Boston Town Board, duly dated August 5, 2024 and verified to contain the required signatures and having been filed with the Town Clerk of the Town of Boston, County of Erie, New York, for the Establishment of the Deanna Drive Extension Subdivision Lighting District, and

WHEREAS, the boundaries of said Lighting District are described in Exhibit “A” and are as shown on Exhibit “B” of the Petition, and

WHEREAS, the proposed lighting improvements are in compliance with the approved subdivision plans and the construction specifications of the Town of Boston, and

WHEREAS, the entire cost of the lighting improvements to be constructed within said Lighting District shall be borne by the developer of the Deanna Drive Extension Subdivision, and

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Boston shall hold a Public Hearing at the Town Hall, 8500 Boston State Road, in the Town of Boston, New York, on the October 16, 2024 at 7:30 p.m on said date, to consider the said Petition and to hear all persons interested in the subject thereof and concerning the same, and for such other action on the part of the Town Board with relation to said Petition as may be required by Law, and

BE IT FURTHER RESOLVED, that a copy of this resolution, certified by the Town Clerk, shall be published at least once in the official newspaper of the Town, the first publication thereof to be not less than ten (10) nor more than twenty (20) days before the date of the aforesaid Public Hearing, and that a copy of this resolution shall be posted on the official sign board of the Town as prescribed by Law.

On October 2, 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. 2024-61
PROPERTY CLEAN UP CHARGES**

WHEREAS, pursuant to New York State Town Law, property clean up charges may be collected using the methods for enforcement and collection of unpaid town taxes or assessments for special improvements; and

WHEREAS, the property listed below has fallen into disrepair and deemed by the Town Code Enforcement Officer as a safety hazard needing disaster relief in the form of lawn mowing and weed, thus leading the Town to incur property clean up charges;

NOW THEREFORE BE IT

RESOLVED, that the Boston Town Board hereby requests that the Boston Assessor and Erie County Finance Department place the following property clean up charges on the 2025 Tax Roll:

Amount	S.B.L. #	Service Address
\$ 1,500.00	258.06-3-1.121	9287 BOSTON STATE RD.

On October 2, 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

0687

PURCHASE REQUEST FORM

This form must be completed for all purchases of goods and services over \$300 and forwarded to the Supervisor's office for approval and distribution. Upon approval, this request will be returned to the originator and the purchase may be completed.

Department: _____

Account: TAO-1000-0039

Vendor: Disaster Relief

Budget Balance: Add to Tax Roll

Date needed: Sept. 2024

Description of Goods and/or services:	Quantity	Unit Cost	Total Cost
<u>Lawn Mow/weed whacking</u>	<u>1</u>	<u>\$1,500.00</u>	<u>\$1,500.00</u>
<u>Wurtz Funeral Home property</u>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total Value of Purchase Request

\$ 1,500.00

Dept. Head Signature _____

Date _____

Supervisor's Approval [Signature]

Date SEPT 10th 2024

Purchase Complete ☐

Date _____

INVENTORY ASSET ☐

LAWN MOWING ESTIMATE

Disaster Relief

Po Box 6

Collins, NY 14034

bob@wnydisasterrelief.com

(716) 560-7525

For: Tom Murphy

Job Address: 9287 Boston State Road

Boston, NY 14025

codeenforcement@townofboston.com

(716) 545-8827

Job Id 2406-5780306-01

Proposal # 1177

Proposal Date 06/14/2024

Proposal Amount

\$1,500.00

#	Type	Name	(Price / Unit) x Qty	Line Total
1	MATERIALS	Construction (miscellaneous)	(\$1,500.00 / EA) x 1.00	\$1,500.00
Description: Lawn mowing entire property including weed whacking. Please note, cost includes removal of lawn trimmings from lawn to the back of property, removal of small trees in front lawn but does not include trees along edges of the house due to size and diameter. Estimate is higher than normal due to height and thickness of grass.				
Total				\$1,500.00

Customer Rep Signature:*Dylan Timmel*

06/14/2024

Customer Signature:*Signature*

Signature Date

5232 Glenn Terrace
Hamburg, NY 14075
Phone (716) 725-2801
Email GoodGuyCrewLLC@gmail.com

Estimate

DATE	September 4, 2024
ESTIMATE #	275
CUSTOMER ID	Boston

ESTIMATE VALID UNTIL

November 3, 2024

BILL TO

Town of Boston Attn: Shawn Vanderdoes
8500 Boston State Rd.
Boston, NY 14025
716-941-6113

PREPARED BY

Joe Dispenza

Property Location:

9287 Boston State Rd.
(Wurtz Funeral Home)

DESCRIPTION	Quantity	AMOUNT
Cut down overgrown brush with Brush Hog. Remove and haul away clippings. Mow property with lawn mowers after clean-up. Trim around obstructions. Haul away and dispose of debris.	1	\$ 1,000.00
Equipment Delivery (Tractor with Brush Hog Attachment)	1	\$ 300.00
Equipment Operator		\$ 600.00
* ALL ESTIMATES ARE SUBJECT TO SALES TAX *	TOTAL	\$ 1,900.00

Due Upon Receipt

If you have any questions concerning this quotation,
please reach out to Joe at (716) 725-2601 or
Goodguycrowllc@gmail.com

THANK YOU FOR YOUR BUSINESS!

Monaco Enterprises of WNY, INC.
7040 South Abbott Rd
Hamburg, NY 14075
(716) 926-9278
www.monacoenterprisesinc.com

Estimate

Customer Name: Town of Boston	Phone #: 716-860-4659
Address: 8500 Boston State Road Boston, NY 14025	Date: 9/5/2024
Location: Wurtz Funeral Home Boston State Rd.	Contact Person: Shawn Vanderdoes Facilities@townofboston.com

We hereby submit specifications and estimates for: Landscape work discussed with property owner.

> Specifications and Conditions
> All work will be performed in a professional manner.
> In case of non – payment Monaco Enterprises Of WNY, Inc. reserves the right to terminate the contract and seek restitution of payment, including all court fees/expenses at the property owner's expense.
Item 1 – Use a brush hog to knock down the existing grass around the structures and up to 10' from the front of the pond nothing behind or on the side of the pond. Clean up the light pole, the refrigerator, table and related items dumped in the back of the property. Once these items are removed cut the grass with lawn mowers, blow the clippings into a pile and remove from the property. Estimate does not include any other service i.e. bushes / shrubs removed, tree removal, no work will be performed around the foundation / perimeter of the structures etc. Total Estimate For Item 1 - \$2,350.00 Plus NYS Sales Tax
Once signed contract is received we will add the work to our schedule. Schedule timing can run between 1 – 3 weeks minimum weather pending
Work will be scheduled and added to our job board once signed contract is received in our office
With the current volatility of the supply chain all prices are subject to change at any time.
All prices subject to New York State Sales Tax.

We propose hereby to furnish materials and labor – complete in accordance with above specifications. Any work performed above and beyond the scope of work above will be billed out accordingly and added to final invoice.

Payment to be made as follows: Payment to be made in full, the day work is completed. All credit card payments will incur a 3% processing fee. Total Estimate – Outlined above for each separate Item.

Authorized

Signature - _____

Note: Monaco Enterprises Of WNY, Inc. may withdraw this proposal if not accepted in 5 days.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and hereby accepted. Monaco Enterprises Of Wny, Inc. is authorized to do the work as specified. Payment will be made as outlined above.

Signature - _____

Date of Acceptance: _____

Signature - _____

Letter of Authorization

To: Erie County Real Property Tax Department

From: Town of Boston

Subject: Unpaid items to be included in tax warrant

Date: October 2, 2024

In accordance with New York State Town Law, section 198, the town board has opted to enforce various unpaid accounts for water, sewer, refuse and other unpaid town services as indicated below, by placing a lien upon the real property for which such services were provided. **Be sure to include a copy of the resolution(s) adopting all special town charges.**

In light of the aforementioned, the Erie County Legislature shall levy in such sums as indicated below and against the applicable properties as provided for on the town assessor's master computer assessment roll file, which is also hereby being delivered by the assessor with this letter of authorization.

• Total Unpaid Water	\$ 309.14
• Total Unpaid Sewer	\$
• Total Unpaid Refuse	\$
• Total Ag Penalty	\$
• Total Omitted Taxes	\$
• Total Other Charges	\$ 1,500.00

Total of Items Above \$ 1,809.14

Certification Town of Boston Date: _____

Town Supervisor

Town Clerk

Assessors Use Only

Date RPS file submitted to County RPTS _____

I hereby certify that the entries on the master assessment roll file delivered herewith equal the amounts as required by the town board as provided for above.

Assessor

Date

County RPTS Use Only

Date filed received _____ By: _____

File in balance Yes _____ No _____

TOWN OF BOSTON – RESOLUTION NO. 2024-62
UNPAID WATER BILLS

WHEREAS, pursuant to New York State Town Law, unpaid water bills may be collected using the methods for enforcement and collection of unpaid town taxes or assessments for special improvements; and

WHEREAS, the water charges set forth below are unpaid, due, and owing;

NOW THEREFORE BE IT

RESOLVED, that the Boston Town Board hereby requests that the Boston Assessor and Erie County Finance Department place the following Unpaid Bills on the 2025 Tax Roll:

Amount	S.B.L. #	Service Address	
\$ 56.28	258.09-1-6.1	9368	BOSTON STATE RD.
\$ 50.85	211.02-2-20	6193	WARD RD.
\$ 97.04	212.00-1-11.11	6551	WARD RD.
\$ 104.97	212.00-1-48	7055	WARD RD.

On October 2, 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

2024 Delinquent Water Accounts - Town of Boston

ECWA

Acct# 60595777-9

Sbl Print Key	Account Number	Total Amt Due	Customer Name(Not Necessarily the Owner)
258.09-1-6.1	12827304-8	\$ 56.28	DAVID E MONIN
		\$ 56.28	

Service Address	Town Code
9368 BOSTON STATE RD	BOTN



TOWN OF ORCHARD PARK

TOWN CLERK'S OFFICE

S 4295 SOUTH BUFFALO STREET • ORCHARD PARK, NEW YORK 14127-2688

Phone: (716) 662-6410
Fax: (716) 662-6413
Email: orffeor@orchardparkny.org

TOWN CLERK
REMY C. ORFFEO

September 1, 2024

Thelma Hornberger, Assessor
Town of Boston
8500 Boston State Rd.
Boston, NY 14025

Re: Delinquent Out Of District Water Customers for District #17

Dear Thelma:

Please have the following delinquent water customers added to the County of Erie Tax Rolls for the year 2025.

Nash, Patrick J. 6193 Ward Road	\$50.85
Solomon, Dorothy 6551 Ward Road	\$97.04
Erika Gorny 7055 Ward Road	\$104.97

Mary E. Perram
Deputy Town Clerk

TOWN OF BOSTON – RESOLUTION NO. 2024-63

APPROVE CHANGES TO THE TENTATIVE BUDGET TO CREATE THE TOWN BOARD'S REVISED PRELIMINARY 2025 BUDGET

WHEREAS, officers and employees in charge of various administrative units of the government of the Town of Boston have submitted estimates of revenues and expenditures for the fiscal year ending December 31, 2024, and

WHEREAS, the Supervisor and the Town's Budget Director have prepared a tentative budget, and the Town Clerk has presented such budget to this Town Board, and

WHEREAS, the Town Board has met and considered the tentative budget for the year ending December 31, 2024, and now desires to make the following changes to establish a revised Preliminary Budget;

NOW, THEREFORE, BE IT RESOLVED, that the tentative budget be changed, altered and revised as set forth below and will become the preliminary budget of the Town of Boston for the fiscal year ending December 31, 2024.

Amendments to the Tentative Budget:

		<u>Tentative 2025 Budget</u>	<u>Preliminary 2025 Budget</u>	<u>Change</u>
Decrease A 1010.1	Town Board - PS	40,132.00	39,940.00	(192.00)
Decrease A 1110.1	Town Justice - PS	138,093.00	135,319.00	(2,774.00)
Decrease A 1220.1	Supervisor - PS	181,357.00	177,396.00	(3,961.00)
Decrease A 1340.1	Budget Director	4,275.00	4,155.00	(120.00)
Decrease A 1355.1	Assessor - PS	57,458.00	57,167.00	(291.00)
Decrease A 1410.1	Town Clerk - PS	124,341.00	122,218.00	(2,123.00)
Decrease A 1420.1	Attorney - PS	19,785.00	19,233.00	(552.00)
Decrease A 1620.1	Buildings - PS	32,850.00	31,938.00	(912.00)
Decrease A 3510.1	Dog Control - PS	16,091.00	15,642.00	(449.00)
Decrease A 3620.1	Safety Inspection - PS	159,494.00	158,891.00	(603.00)
Decrease A 5010.1	Supt of Highways - PS	104,763.00	103,765.00	(998.00)
Decrease A 6772.1	Program for Aging - PS	38,465.00	37,390.00	(1,075.00)
Decrease A 7110.1	Parks - PS	148,893.00	144,766.00	(4,127.00)
Decrease A 7270.1	Event Coordinator	3,053.00	2,968.00	(85.00)
Decrease A 7510.1	Historian - PS	4,335.00	4,214.00	(121.00)
Decrease A 8010.1	Zoning - PS	9,206.00	8,953.00	(253.00)
Decrease A 8020.1	Planning - PS	6,423.00	6,246.00	(177.00)
Decrease A 8710.1	Conservation - PS	3,426.00	3,331.00	(95.00)
Decrease A 9030.8	Social Security	84,000.00	83,000.00	(1,000.00)
Decrease A 599	Appropriated Fund Balan	489,330.11	469,422.11	(19,908.00)

On October 2, 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

Schedule Public Hearing on the
Preliminary Budget
for 10/16/2024 @ 7:45 PM

Schedule Public Hearing for
Establishment of Deanna Drive Extension
Subdivision Lighting District
for 10/16/2024 @ 7:30 PM

Schedule Public Hearing for Federal
Community Development Grant
for 10/16/2024 @ 7:40 PM

From: Lisa Rood [REDACTED]
Sent: Friday, September 20, 2024 10:07 AM
To: Sandra Quinlan <townclerk@townofboston.com>
Subject: ZBA Training
Importance: High

Dear Town Board members,

I would like to attend the Association of Governments training to be held in Amherst on Oct. 28th 2024 to fulfill ZBA mandatory training requirements. I request that the Town approve all my costs associated with this training.

Thank you,

Lisa Rood - Town of Boston ZBA Chair

Sandra Quinlan

From: Sandra Quinlan
Sent: Monday, September 23, 2024 1:06 PM
To: Norm Queeno
Cc: Michael Cartechine; supervisorkeding@gmail.com; Town of Boston Supervisor
Subject: RE: Boston Fire Company

Good afternoon Norm,

Elizabeth's application will be added to the documents for review for the next Town Board meeting agenda.

Thank you,

Sandy

Sandra Quinlan
Boston Town Clerk

8500 Boston State Road
Boston, NY 14025
(716) 941-6113
(716) 941-6116 (Fax)

townclerk@townofboston.com

From: Norm Queeno [REDACTED]
Sent: Saturday, September 21, 2024 11:05 AM
To: Sandra Quinlan <townclerk@townofboston.com>
Cc: Michael Cartechine <councilmanmike@townofboston.com>; supervisorkeding@gmail.com; Town of Boston Supervisor <supervisor@townofboston.com>
Subject: Re: Boston Fire Company

Thank you, attached is the application for Elizebeth Meyer.

Norm Queeno
Chief
Boston Fire Company
716-697-3312
Fax 716-941-6200
bfcnorm@gmail.com



TOWN OF BOSTON – RESOLUTION NO. 2024-57

**AUTHORIZATION TO ENTER INTO PROFESSIONAL SERVICES AGREEMENT
WITH FIREFLY ADMIN INC. FOR THE ADMINISTRATION OF LOSAP PROGRAM**

WHEREAS, in accordance with Article 11-A of the New York State General Municipal, the Town of Boston adopted the Town of Boston Fire Protection District Length of Service Award Program (hereinafter “Boston LOSAP”) for volunteer firefighter members of the Boston Fire Company, Inc., North Boston Volunteer Fire Company, Inc., and Patchin Fire & Community Association, Inc.; and

WHEREAS, the Town of Boston currently utilizes the professional services of Penflex, Inc. to assist the Town Board with administrative and actuarial services related to the Boston LOSAP; and

WHEREAS, the Board desires to terminate the professional services of Penflex, Inc. and to retain the professional services of Firefly Admin Inc., to provide third party professional services (including actuarial services, trustee support, consulting compliance support and external reporting assistance) for the Boston LOSAP (hereinafter “Services”); and

WHEREAS, the Services would be provided in consideration of an annual fee not to exceed ten thousand dollars (\$10,000.00) for a term beginning October 1, 2024 through December 31, 2027 (hereinafter “Agreement”); and

WHEREAS, this Board finds it to be in the best interests of the Town to authorize the Agreement.

NOW THEREFORE BE IT

RESOLVED, that the Supervisor is authorized to terminate the professional services of Penflex, Inc. and to retain the professional services of Firefly Admin Inc.; and be in further

RESOLVED, that the Supervisor hereby is authorized, on behalf of the Town of Boston, to execute an agreement with Firefly Admin, Inc., for an annual fee not to exceed ten thousand dollars (\$10,000.00), on behalf of the Town and to take such other action as may be necessary to effectuate the foregoing.

CONTINUED ON NEXT PAGE

On October 2, 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

LOSAP



Providing LOSAP Administration, Actuarial, and Consulting Services

Firefly has developed solutions to address a variety of administrative challenges that will save you and the Fire Department time and effort:

- + Each client has a program-specific website where participants can obtain self-help information
- + Participants can complete forms entirely online: beneficiary forms, entitlement forms, and more
- + Direct-mail annual Participant Benefit Statements
- + Federal and State income tax withholding on benefits
- + Help locate missing participants and beneficiaries

Our team has been providing LOSAP services for over 20 years and has the knowledge and experience to help you maintain a successful program. We are accountable to our clients and the valued personnel that serve our communities.



Visit our website or
contact our office

www.fireflyadmin.com
(518) 687-1400
info@fireflyadmin.com

firefly
ADMIN INC



Firefly Admin Inc. was founded in 2019. As a Third-Party Administrator (TPA) and Actuary, we assist the local government sponsor and the fire department in all aspects of the LOSAP other than investment management. Firefly does not manage or invest assets or get paid based on the value of the Trust Fund. Working together with the Board, District personnel, your investment manager, accountants & auditors, and legal counsel, Firefly is the leader in providing LOSAP Administrative, Actuarial, and Consulting Services.



Meet the Team



Tony Hill

As President, Tony is responsible for the overall management of Firefly and leads our administration and consulting services. He has been working on LOSAPs for over 20 years. His experience in all phases of plan administration and management has led to the development of new and innovative solutions for our clients. As a trusted expert, he has delivered many presentations on LOSAP-related topics and has been sought out by state and local agencies for his insight on LOSAP. Tony is married with three children and lives in Castleton. He enjoys baseball (*Let's Go Mets!*), cigars, and exploring all the culinary delights of New York State.

Craig Relyea, ASA, MAAA

Craig is a credentialed actuary and is responsible for the delivery and oversight of all actuarial services provided for Firefly clients. He has worked specifically on LOSAPs for 13 years. With a particular focus on defined benefit plans, he has a deep understanding of not only the actuarial needs of our clients, but how the administration of a LOSAP is tied to the actuarial computations. After joining Firefly in 2020, Craig has been instrumental in developing new actuarial models, reporting, and marketing designs, all of which serve to benefit our clients. Craig is married with two children and lives in Clifton Park. He is an avid musician and plays golf and soccer when not busy being a dad.



While Tony and Craig are the forward-facing members of our team that you will likely see at your local firehouse or at a conference, we have an amazing group of professionals that all play a vital role in delivering our services.

Donna Armitstead - Donna has 16 years of experience in LOSAP, plus many more in pension administration throughout her career. She has strengths in all aspects of LOSAP administration, with concentrations in Defined Contribution plans and documents. She has a degree in actuarial science from the College of Insurance.

Lisa Leahey - Lisa has over 20 years of experience in LOSAP and has also been in pension administration her entire career. She is an expert in trust accounting, IRS tax forms, and defined contribution plans.

Tony Fiorillo, ASA, MAAA - Tony has been an actuary for over 30 years, with the last 18 specializing in LOSAP. He is a consulting actuary for Firefly and prepares and reviews our actuarial valuations.

Connie Tyrrell - Connie has a diverse background in administration and bookkeeping. She has her accounting certificate and is responsible for Firefly accounting and business administration.



Latest OSC Audit: Focus Shift to Financial Oversight of LOSAP

JANUARY 2024

The Office of the New York State Comptroller (OSC) recently issued a press release regarding several audits that were concluded in December 2023. Report 2023M-132 focused on the financial condition of a fire district. For the purposes of this newsletter, the individual district is not material – we simply want to highlight the significant takeaways from the report. For the full audit report, visit: www.osc.ny.gov/local-government/audits

This audit report is significant because it shows a shift in focus by the OSC that we speculated may occur after the OSC decided to implement GASB 84 for fiscal years beginning after December 15, 2020.

Here are the key takeaways from this audit report:

1. With LOSAP assets now reported as part of the general fund, plan activity (contributions, benefits, earnings, etc.) should be reconciled similarly to the operating account or other general funds.
2. The OSC actually commented on the financial condition (funded ratio) of the LOSAP.

The report focuses on issues surrounding budgeting, cash-flow/expenditure management, and fund balance. These are not new topics for the OSC to scrutinize. What is new is that LOSAP is sprinkled in among the report findings, and not as a separate item as was the pattern in prior audits.



LOSAP assets being part of the general fund means the OSC will review LOSAP asset transactions and financial health, not simply how points are awarded.



The following **Key Recommendations** apply to the management of the district as well as the LOSAP:

- Ensure the Treasurer provides adequate financial reports.
- Monitor expenditures and available fund balance.
- Adopt a comprehensive written fund balance policy and long-term financial and capital plans.

Board members and treasurers should be receiving, at a minimum, quarterly investment statements. If the district sponsors a defined benefit (DB) plan with recurring monthly distributions, monthly statements are most appropriate. For DB plans, a payment register detailing the payments made to each participant each month should be provided. If one-time payments are made, then the third-party administrator should supply a letter or documentation that provides details of that distribution. These registers, reports, and letters can then be used to reconcile the withdrawals made from the LOSAP funds. Fees should also be clearly disclosed.

The audit report states:

"To monitor LOSAP's financial activity and its impact on the general fund budget, the Board and Treasurer should request that the program administrator provide periodic reports during the year and the accounting firm updates the records to reflect both the District's contribution to the program and the benefits and fees paid rather than making adjustments to the records after year end."

"In addition to higher debt service costs, the Board's contributions to the District's LOSAP may be higher in future years. As of April 2022, the District's LOSAP assets were only 40 percent of the plan's outstanding liabilities. Because the Board did not contribute to the plan in 2022, we project that the plan's level of funding could be lower in the 2023 plan year, and the Board may need to make larger contributions to adequately fund the plan going forward."

To our knowledge, this is the first time an OSC audit has addressed the funding level of a LOSAP, and the impact that funding levels have on future contributions and budgets. The footnotes of the report do not state if the actuarial assumptions were reviewed and if they were appropriate. The stated funded ratio of 40 percent is relative to those assumptions and should not necessarily be judged without additional context. However, the OSC did note it reviewed LOSAP actuarial reports and year-end activity reports.

In the past, when an OSC audit focused on LOSAP it has been mainly on the point system and whether-or-not districts properly awarded points. The financial impact of improperly awarding points, which could result in a handful of firefighters being awarded a LOSAP benefit/contribution incorrectly, would likely be a mere fraction of the financial impact of a poorly funded plan. There was one audit where the financial oversight of the LOSAP was reviewed, but the LOSAP was a specific focus of that audit. That is a key difference with this audit report, where LOSAP is treated like a part of everyday financial activities of the district and not a separate item that was traditionally a footnote to the financials.

In the “*What Do We Recommend?*” section of the report, the OSC advised:

- The Board should ensure the Treasurer provides adequate financial reports for each fund, which include timely information about the District’s LOSAP.
- The Board should ensure the District makes at least the minimum annual LOSAP contribution recommended by the program administrator.
- The Treasurer should work with the accounting firm to ensure separate accounting records are maintained for each fund (*Firefly Note: this includes LOSAP*), group of accounts and financial reports, and present financial information separately to the Board for each fund.
- The Treasurer should obtain timely financial information for the District’s LOSAP from the program administrator and ensure the accounting records are updated for the activity periodically.



If your district treasurer or board of fire commissioners is not receiving periodic, accurate reporting from your administrator or investment advisor, contact Firefly to see how we can help improve the transparency and flow of information for your LOSAP.



In closing, here are a few additional items for readers to consider, taken both from this audit report as well from other audits and Firefly best-practice recommendations:

- The OSC pointed out that the district did not make the contribution, and the impact that has on the funding health of the LOSAP.
- The OSC mentioned the purchasing of annuities. Based on the context, we assume they were individual annuities to fund benefits. Purchasing individual annuity contracts for a LOSAP is extremely problematic for many reasons, which we can review if you contact us.
- For DB plans, this report does not state whether or not the district has access to the actuary determining the contribution. However, the report does say a great deal about long-term planning and budgeting. That is exactly what the actuary should be doing for the LOSAP. We believe every board should be receiving direct guidance from an actuary.
- This report mentions the need for written policies for various purposes including managing reserves (which includes LOSAP). Although not mentioned in this report, many other recent reports have focused on the need for an Investment Policy.

Current clients of Firefly are receiving the information needed to properly monitor and account for the LOSAP asset transactions and are likely already implementing these best practices. Additionally, all clients of Firefly with defined benefit plans have direct access to actuarial guidance.

We are here to help!
Please contact us with any questions about how LOSAP reporting and monitoring can be improved.



(518) 687-1400
INFO@FIREFLYADMIN.COM
WWW.FIREFLYADMIN.COM

THE IMPACT OF GASB ON THE FINANCIAL REPORTING AND ADMINISTRATION OF LOSAP IN NEW YORK STATE

Since the General Municipal Law (GML) was amended to authorize local governments to spend tax dollars on a Length of Service Award Program (LOSAP), the reporting of the assets and liabilities on financial statements has been evolving. At Firefly, one of our core principles is **collaboration**. We actively seek to build relationships and support all parties with responsibility for our clients' LOSAP – board members, clerks, treasurers, and other hired professionals like attorneys, investment managers, and auditors. Through these collaborations, we learn how to improve our services to meet the needs of each party.



The purpose of this communication is to provide an overview and context on this subject, with the goal of pointing the reader to the experts who can guide you further.



The Government Accounting Standards Board (GASB)

The GASB is an organization that establishes accounting and financial reporting standards for state and local governments that follow Generally Accepted Accounting Principles (GAAP). In New York, a particular city, village, town, or fire district (the four possible local government sponsors of a LOSAP) are not statutorily required to follow GAAP. The adoption of GAAP for financial reporting depends on the facts and circumstances of that particular municipality.

The Office of the State Comptroller (OSC)

Cities, villages, towns, and fire districts are required to file an Annual Update Document (AUD) prescribed by the (OSC). The OSC reviews GASB pronouncements and decides which ones to incorporate into the AUD. The timing of when those changes are incorporated may be later than when the actual pronouncement is effective for GAAP-based financial statements. Therefore, these governments have two potential sources of guidance when implementing changes in financial reporting – the GASB and the OSC.

The Finances of LOSAP in New York State

We like to describe LOSAP as a sophisticated IOU – it is an unsecured promise by the sponsoring local government to pay a benefit at the entitlement age. The GML requires sponsors to reserve assets for the payment of the accrued benefits as they come due, and these assets are held in accounts owned by the local government. These assets are held in trust for the exclusive purpose of LOSAP; however, they are not secured against the creditors of the government sponsor in the case of insolvency. In other words, the LOSAP benefits are not guaranteed by the State Constitution like the Retirement System, and the LOSAP assets are not legally protected from creditors of the sponsoring municipality. That should not raise significant concern for local governments in New York, as the OSC Fiscal Stress Monitoring System and other safeguards make it very difficult for a municipality to go bankrupt. Nonetheless, it is an important distinction for the purposes of financial reporting.

RESOURCES

Firefly Admin's formal involvement in our client's financial reporting is limited to calculating the actuarial liabilities as prescribed in GASB 73 for a client that issues GAAP financial statements, but our commitment to collaboration means we strive to understand and support our clients in all aspects of sponsoring and administering a LOSAP.

- If you have questions, **your accountant or auditor** would be the first place to start.
- Contact the **OSC Division of Local Government and School Accountability – Professional Standards Unit**: LGSA_PSU@osc.ny.gov
- See the **Accounting Bulletins** released by the OSC: www.osc.state.ny.us/local-government/publications



How GASB has Recently Changed LOSAP Financial Reporting

There are currently two GASB pronouncements that have a significant bearing on the reporting of LOSAP on the financial statements of a sponsoring municipality. The following is a summary of each statement and what a local government needs to know about its impact on LOSAP financial reporting.



Essentially, GASB Statement No. 73 is about reporting the liabilities associated with the LOSAP on the financial statement, and GASB No. 84 is about reporting the assets of the LOSAP.



GASB Statement No. 73

- GASB 73 is effective for fiscal years beginning after June 15, 2016.
- The statement only applies to GAAP financial statements; the OSC has *not* implemented GASB 73 for the AUD.
- It requires a local government to disclose on its financial statement footnotes certain liability information about the LOSAP (i.e., a value of the benefits that have been earned).
- For **Defined Contribution** (DC) plans, the reporting is fairly straightforward and assistance is not needed from an actuary.
- For **Defined Benefit** (DB) plans, an actuary must calculate the total pension liability and the pension expense using methods and assumptions prescribed in the Statement. Specifically, the entry age normal cost method is required, and the discount rate is tied to rates for 20-year, tax-exempt general obligation municipal bonds with ratings of AA/Aa or higher.
- This method and discount rate are vastly different from the method and discount rate used for calculating the contributions to the trust. Since most LOSAP trust asset allocations incorporate some equities, the discount rates used for funding will be higher than the rate required for the GASB 73 calculations. The entry age normal cost method is best utilized in traditional pension plans whereby a participant retires at a specified retirement date. Since LOSAP instead has an entitlement date, and participants can continue to accrue benefits after that date, using the entry age normal method requires some actuarial license. Naturally, different actuaries are likely to approach how to apply this method to a LOSAP differently.
- From our viewpoint, GASB 73 is simply an exercise for the purpose of standardized reporting of LOSAPs on financial statements. At this time, we aren't aware of any significant impact this reporting has on the local government, other than additional fees to the actuary to calculate the liabilities.

GASB Statement No. 84

- GASB 84 is effective for fiscal years beginning after December 15, 2019.
- The OSC has implemented GASB 84 in the AUD for all fiscal years ending on/after December 31, 2020.
- Essentially, the interpretation of GASB 84 by the OSC is that municipalities should be reporting the LOSAP assets with the governmental funds. The only exception would be reporting any LOSAP assets that have been contributed by another municipality. This exception is a rare circumstance and does not apply to the majority of municipalities.
- This change in accounting and financial reporting does not require additional actuarial calculations.
- Since LOSAP assets are generally now considered governmental funds, we expect they should be reconciled similarly. This implies balancing the LOSAP trust on a periodic basis, accounting for changes in the value of the trust. Changes include contributions, interest earned, benefits paid, and change in market value of any securities.
- The reconciliation of the LOSAP assets should likely be included on a monthly treasurer's report to the Board.
- If a local government is not receiving period statements (preferably monthly, but minimally quarterly) or a payment register to reconcile benefits paid from the Trust, speak to your vendor(s) to ensure this information is received.
- The OSC has issued implementation guidance, but we expect more support to come as treasurers, comptrollers, and accountants wrestle with some of the intricacies of the Statement. Specifically, how to report a future LOSAP payable or future LOSAP amounts earmarked, but not yet payable.

LOSAP AMENDMENT PASSED

TO RAISE SERVICE MAXIMUM TO 50 YEARS



New York State Law has been amended to extend the maximum years of service credit that can be earned in a volunteer firefighter LOSAP from 40 to 50 years. Since plans could have been adopted as early as 1990, including the 5-year buyback there are some participants that may be earning their 37th year of service in 2021. Bill S1091-A/A2339-A was signed into Law by [former] Governor Cuomo on August 20, 2021.

For a sponsor to amend its LOSAP, it must adopt a resolution to amend the plan and then have that amendment approved by mandatory referendum (i.e., public vote). The statute stipulates that the sponsor does not have to increase to the full 50 years but could increase it in increments.

The bill amends both Section 218 (defined contribution plans) and Section 219 (defined benefit plans) to include the same language, which is as follows:

The governing board of a political subdivision may extend the maximum number of years of service for which a participant may receive a contribution for up to an additional ten years, to a maximum of fifty years, and such increases in the number of years may be added in multiple increments or in a single action, pursuant to the adoption of the required resolution or resolutions of the governing board, receiving the affirmative vote of at least sixty percent of the governing board of the political subdivision, and the approval of any mandatory referendum or referenda authorizing the extension of benefits under the program by eligible voters within such political subdivision.

➤ **The cost impact of increasing the maximum years of service credit will depend on the type of program – Defined Benefit (DB) or Defined Contribution (DC) – and, for DB plans, the actuarial methodology used to determine the contributions.** ➤

VISIT OUR BLOG

FOR THE LATEST UPDATES &
INFORMATION ON LOSAP

www.fireflyadmin.com/blog

CATEGORIES

[Budgets & Costs](#)

[LOSAP Point System](#)

[COVID-19](#)

[General](#)

For a DC plan, there is no immediate cost increase as a result of allowing participants to earn the additional ten years. Instead, the sponsor is simply extending the current cost of the program. Another way to think about it is that the sponsor is postponing a potential cost savings, since costs would decrease once participants reached the maximum years of service credit and could no longer earn a contribution.

For a DB plan, if the actuary is using a funding method that projects benefits into the future, then there could be an immediate cost increase for extending the service cap. If the actuary is not using a projection method, then there likely will be no immediate cost increase. Similar to the DC plan, the sponsor is instead extending the current cost for another ten years. We suggest contacting your actuary for more details.

For more information about this topic and other LOSAP updates, visit our website: www.fireflyadmin.com





DEPARTMENT RESPONSES

POINT SYSTEM CATEGORY AMENDED

A new section of the General Municipal Law (GML) allows a LOSAP sponsor to adjust the department responses category of its point system to recognize that some groups of volunteers may be restricted from responding to certain types of calls.

The department responses category provides that 25 points are earned by a volunteer who attends a minimum number of the fire department's total calls for the year. For departments that also have a rescue/ambulance unit, an additional 25 points can be earned for attending a minimum number of those calls as well. The minimum number is based on a percentage of the total calls for the year.

EXAMPLE: If a department has 400 calls during a year, a volunteer must respond to at least 40 calls (10%) in order to earn 25 points.

The department responses category is unique from other categories since it is an all-or-nothing category – either a volunteer responds to at least the minimum number and earns 25 points or does not and earns zero (0) points. If a volunteer is restricted from attending some calls, it limits the opportunity to respond to the minimum to earn the 25 points.

If a certain volunteer is restricted from responding to 50 of those 400 total calls, that volunteer would have to respond to 40 of the other 350 calls – a little more than 11%. The new law allows a LOSAP sponsor to change the requirement for this volunteer from 10% of 400 calls to 10% of 350 calls, or 35, to earn 25 points.

If a LOSAP sponsor chooses to adjust its point system for this change, no referendum is required – only a resolution of the LOSAP sponsor governing board (60% approval) is needed.

The amendment states that an adjustment to the point system must be in response to written emergency response protocols adopted by the sponsor. *(The use of the term sponsor here is potentially problematic, as a village or town isn't likely setting emergency response protocols for a department.)* The statute elaborates that these protocols may be related to a determination made by the district/department physician regarding the duties that a volunteer may be assigned. Since the word may is used, that implies it is not the only determining factor that could be used when a sponsor adopts these written emergency response protocols.

The adjustment would become effective the January 1st following the date the sponsoring board adopts the resolution unless the written emergency response protocols were enacted as a result of a state disaster emergency. The wording of the law is not completely clear regarding this case – if the amendment can be made effective in the year the resolution is adopted by the board, or when the written emergency response protocols were adopted, or even when the state disaster emergency was declared. The takeaway is there is some flexibility allowed in this case.

It is important to be clear about how this amendment is implemented - it must be adopted by the municipal sponsor. A fire department that is interested in changing the point system must work with the sponsoring village, town, city or fire district to actually make the change.

In the past, every active volunteer firefighter of a fire department was expected to respond to the same number of calls in order to earn the same number of points (25). If this change is implemented, some volunteers will earn 25 points for responding to fewer calls than other volunteers.

See the full article about the amendment to the Department Responses category:

www.fireflyadmin.com/blog/departments-responses-point-system-category-amended

NEW YORK STATE INCOME TAX EXEMPTION FOR LOSAP PAYMENTS

Blog Post Dated: 10/2/2020



The New York State tax law allows a taxpayer to exempt payments received from a length of service award program (or LOSAP) from New York State (NYS) income tax provided the following conditions are met:

1. The taxpayer must be over age 59 ½.
2. The payment must not be made in the form of a lump sum as defined in section 402(e)(4)(A) of the Internal Revenue Code and taxed under section 603 of the NYS tax law.
3. The payment must be from a LOSAP adopted pursuant to Article 11-A (fire department LOSAPs), Article 11-AA (ambulance squad defined contribution LOSAPs), Article 11-AAA (ambulance squad defined benefit LOSAPs) or Article 11-AAAA (supplemental LOSAPs).

All three of these requirements must be met in order to take the NYS income tax exemption. The result is that payments from a LOSAP are not universally exempt from NYS income tax, and a taxpayer must carefully review his/her unique situation when preparing his/her NYS tax return.

Each taxpayer is encouraged to review the instructions of NYS tax form IT-225, specifically subtraction S-130. Here is a link to the current version:

https://www.tax.ny.gov/pdf/current_forms/it/it225i.pdf

Firefly Admin Inc. cannot provide income tax advice, and this article is not intended to be such. Anyone reading this article is encouraged to forward it to your tax professional for review.



4 Vly Road
Albany, NY 12205

New York Fire District Service Award Program

New York Fire District LOSAP

December 31, 2023 Benefit Statement

How to Contact the Fire District

Phone: (555) 555-5555

E-mail: info@newyorkfiredistrict.org

Forms & Plan Documents can be found at:
www.FDLOSAP.com/NYFD00000

Sample Firefighter
123 Main Street
New York, NY 10000

BENEFITS / ENTITLEMENT ELIGIBILITY

ACCRUED MONTHLY BENEFIT	\$300
DATE OF BIRTH	3/4/1975
ENTITLEMENT DATE	4/1/2030
PRESENT VALUE OF MONTHLY BENEFIT	\$12,765
(FOR VESTED PRE-EA DEATH AND DISABILITY BENEFITS ONLY)	

Please reference the plan website noted above or contact the Fire District prior to reaching age 55 for the forms to start your payment.

SERVICE CREDIT

POINTS EARNED IN 2023	50
SERVICE CREDIT EARNED IN 2023?	YES
TOTAL SERVICE CREDIT (as of 12/31/2023)	15
VESTING PERCENTAGE	100%

BENEFICIARY INFORMATION

PRIMARY: No beneficiary on file

CONTINGENT:

Attention - A Beneficiary Form is not on file with Firefly Admin. If no beneficiary is named, death benefits will be paid to your estate. Please complete a Beneficiary Form at the plan website: www.FDLOSAP.com/NYFD00000

MAJOR PROGRAM PROVISIONS

MONTHLY SERVICE AWARD: \$20

ENTITLEMENT AGE (EA): 55

SERVICE CREDIT MAXIMUM: 30 Years

ENTITLEMENT DATE: First of Month after EA

VESTING FORMULA: 0-4 Years of Service Credit = 0%; Disability or 5+ Years of Service Credit = 100%

NORMAL BENEFIT FORM: Lifetime Monthly Payment with 120 Payments Guaranteed

PRE-ENTITLEMENT AGE DISABILITY BENEFIT: Lump Sum Equal to Present Value of Monthly Benefit

PRE-ENTITLEMENT AGE DEATH BENEFIT: Lump Sum Equal to Present Value of Vested Monthly Benefit

ADDITIONAL INFORMATION

This Benefit Statement was prepared by Firefly Admin on behalf of the New York Fire District. Final determination of eligibility and benefits will be made by the Board of Fire Commissioners. More specifics about the Program and your eligibility for certain benefits can be found in the Plan Summary, which is printed on the back of this statement or is available on the website noted above. All questions should be sent to the District. Firefly Admin and the Board do not provide financial or income tax advice regarding your participation in this Program, and you are strongly encouraged to seek advice from a qualified professional.

This is a sample summary of a typical LOSAP for New York State. The sponsor of your LOSAP will have a Plan Document that contains the formal statement of the benefits provided by your Program. Program-related documents and forms can be found at www.FDLOSAP.com/NYFD00000 or by contacting the Fire District.

Participating in the Program: Any active member of the Fire Department age 16 or older is eligible to earn points. Your participation in the Program will begin once you have earned a year of Service Credit.

Earning Service Credit: You earn a year of Service Credit for each calendar year that you accumulate at least 50 points under the Point System. You earn points for attending drills, company/department meetings, responding to calls, being an officer, and other activities. A Participant may be credited with up to five years of Service Credit prior to the establishment of the Program. The maximum years of Service Credit that can be earned under New York State General Municipal Law is 50 years. The Program may impose a lesser maximum.

Posting & Appeals Process: At the end of each calendar year, a list of active members indicating the points earned by each member is posted for a minimum of 30 days. If you are listed as having earned less than the required 50 points to earn a year of Service Credit, you have the right to file an appeal prior to the end of the 30-day period. The appeal must be in writing and mailed to the Fire District Secretary.

Entitlement Age & Payment Timing: You become eligible to start receiving a monthly benefit at the Entitlement Age, which can range from 55 to 65. Payment typically commences on the first of the month following the Entitlement Age and is paid the first of every subsequent month for the rest of your lifetime. Payments are typically guaranteed to be made for at least 120 months in the event you die before collecting 120 monthly payments.

Monthly Benefit: For each year of Service Credit, you earn a \$5-\$30 Service Award, depending on the adopted program provisions. For example, if you earned 25 years of Service Credit and the plan provides a \$20 Service Award, your Monthly Benefit would be \$500.

Vesting & Forfeiture: You become 100% vested once you earn five years of Service Credit. You can also become 100% vested if you reach the Entitlement Age while you are an active member of the Fire Department. You also become 100% vested if you become totally and permanently disabled or if you die while an active member.

If you resign prior to becoming 100% vested, you will forfeit your participation and will not be eligible to be paid any benefits from the LOSAP. However, some plans will allow for reinstatement if you rejoin the Fire Department.

Remaining Active After the Entitlement Age: If you remain active after the Entitlement Age and have not yet earned the maximum years of Service Credit, you can earn additional Service Awards. Typically, this takes the form of an increase in your Monthly Benefit beginning the January 1 following the year in which the Service Credit is earned. Some plans will offer an immediate lump-sum payout for post-Entitlement Service Credit. The actual payment will not take place until Firefly Admin receives the certified points listing sometime after January 1, however the increase will be retroactive to January 1.

Disability Benefit: If you become totally and permanently disabled before the Entitlement Age, you can apply to be paid a one-time benefit equal to the present-day lump-sum value of your accrued monthly benefit. Receiving a Social Security disability would make you eligible for a disability payment from the Program.

Death Benefits: If you die before the Entitlement Age, your designated beneficiary will be paid a one-time amount equal to the present-day lump-sum value of your accrued monthly benefit.

If you die after the Entitlement Age and before you have collected all of the guaranteed monthly benefits you are owed, your designated beneficiary will continue receive the remaining portion of those guaranteed payments. Alternatively, your beneficiary could elect to be paid a single lump-sum payment.

Please make sure your beneficiary designations are updated – they are detailed on your Benefit Statement. If you do not designate a beneficiary, or your beneficiaries die before you, the death benefit will be paid to your estate. A beneficiary form can be found at the website above or by contacting the Fire District.

NYS Income Tax: Please visit www.fireflyadmin.com/NYSTAX for important information regarding how payments from the LOSAP are treated under the New York State Tax Law.



Fire District Service Award Program

Periodic Payment Report

Payment Date: 02/01/2024



Payment Information											YTD Amounts	
Payee Name	Payment Number	Type	Tax State	Monthly Benefit	Retro	Lump Sum	Gross Benefit	Federal Tax	State Tax	Net Payment	Gross Benefit	Net Payment
	1206795294	ACH	NY	160.00			160.00	0.00	0.00	160.00	320.00	320.00
	1206796346	ACH	NY	100.00			100.00	5.00	5.00	90.00	200.00	180.00
	1206796466	ACH	NY	340.00			340.00	34.00	0.00	306.00	680.00	612.00
	1206796861	ACH	NY	340.00			340.00	68.00	17.00	255.00	680.00	510.00
	1206797995	ACH	NY	300.00			300.00	0.00	0.00	300.00	600.00	600.00
	1206798980	ACH	NY	40.00			40.00	0.00	0.00	40.00	80.00	80.00
	1206798981	ACH	NY	40.00			40.00	0.00	0.00	40.00	80.00	80.00
	1206799616	ACH	NY	300.00			300.00	0.00	0.00	300.00	600.00	600.00
	1206800616	ACH	NY	160.00			160.00	0.00	0.00	160.00	320.00	320.00
	1200940208	Check	NY	200.00			200.00	0.00	0.00	200.00	400.00	400.00
	1206800791	ACH	NY	260.00			260.00	52.00	0.00	208.00	520.00	416.00
	1206803119	ACH	NY	60.00			60.00	0.00	0.00	60.00	120.00	120.00
	1206805065	ACH	NY	100.00			100.00	0.00	0.00	100.00	200.00	200.00
	1206805584	ACH	NY	120.00			120.00	0.00	0.00	120.00	240.00	240.00
	1206806571	ACH	NY	280.00			280.00	0.00	0.00	280.00	560.00	560.00
	1206807203	ACH	NY	340.00			340.00	34.00	0.00	306.00	680.00	612.00
	1206809039	ACH	NY	100.00			100.00	24.00	25.00	51.00	200.00	102.00
	1206810321	ACH	NY	20.00			20.00	0.00	0.00	20.00	40.00	40.00
	1206810322	ACH	NY	160.00			160.00	0.00	0.00	160.00	320.00	320.00
	1206811493	ACH	NY	40.00			40.00	0.00	0.00	40.00	80.00	80.00
	1206811494	ACH	NY	220.00			220.00	0.00	0.00	220.00	440.00	440.00
	1206811886	ACH	NY	140.00			140.00	0.00	0.00	140.00	280.00	280.00
	1200941229	Check	NY	340.00			340.00	0.00	0.00	340.00	680.00	680.00
	1200941544	Check	NY	140.00			140.00	0.00	0.00	140.00	280.00	280.00
	1200941662	Check	NY	280.00			280.00	0.00	0.00	280.00	560.00	560.00
	1200941668	Check	NY	340.00			340.00	0.00	0.00	340.00	680.00	680.00
	1206817437	ACH	NY	340.00			340.00	0.00	0.00	340.00	680.00	680.00
	1206818407	ACH	NY	340.00			340.00	0.00	0.00	340.00	680.00	680.00
	1206819262	ACH	NY	180.00			180.00	0.00	0.00	180.00	360.00	360.00
	1206819498	ACH	NY	160.00			160.00	32.00	0.00	128.00	320.00	256.00
	1206821751	ACH	NY	320.00			320.00	70.40	19.20	230.40	640.00	460.80
	1206822230	ACH	NY	340.00			340.00	68.00	0.00	272.00	680.00	544.00
	1206824375	ACH	NY	20.00			20.00	2.00	0.00	18.00	40.00	36.00
	1206825610	ACH	NY	60.00			60.00	0.00	0.00	60.00	120.00	120.00
TOTALS				\$6,680.00			\$6,680.00	\$389.40	\$66.20	\$6,224.40	\$13,360.00	\$12,448.80



New York Fire District
Length of Service Award Program (LOSAP)

ENTITLEMENT FORM

Please complete and return this form along with your age verification (see #2) and bank account verification (see #3) to the Sponsor or to Firefly Admin Inc., 4 Vly Road, Albany, NY 12205. Please keep a copy for your records. You can securely send the form at: www.fireflyadmin.com/securefileupload

1. Participant Information

Name: _____ SSN: _____

Mailing Address: _____

E-mail: _____ Phone: _____

2. Age Verification

To verify your age, you must include a photocopy or screenshot of your driver license, birth certificate, or passport. Please enter your birthdate, then indicate which document is being attached to this form:

Birthdate: _____ ☐ driver license ☐ birth certificate ☐ passport

3. Direct Deposit Election

Direct deposit is optional but strongly encouraged. Firefly and the Sponsor are not responsible for the transmittal of paper checks through the US Mail. Direct deposit is the most secure and timely way to receive your payment. Please provide all the following information and attach your account verification:

Bank Name: _____ Account Type: ☐ Checking ☐ Savings

9-Digit Routing Number: _____ Account Number: _____

Account Verification Attached: ☐ Voided Check ☐ Bank Letter ☐ Other

A voided check must have your preprinted name. A bank letter must be on bank letterhead and include your name, routing number, account number and account type. Other types of verification could be a screenshot of your online account showing the account number and your name, or a direct deposit form from your bank.

4. Tax Withholding Election

Distributions will be subject to federal and possibly state income tax (check with your state tax department), but not FICA taxes or other "payroll" taxes. You will receive a 1099-MISC reporting this income in Box 3 – Other Income. Even if you elect not to have federal and/or state income tax withheld, you are liable for applicable federal and state income taxes. You should consult your tax advisor before making an election. Your tax withholding election will remain in effect until you change or revoke it in writing. A blank line will be interpreted as 0% withholding for that line. State withholding will be for the State of your mailing address noted above unless otherwise indicated.

I elect Federal income tax withholding at a rate of _____%. *This percentage cannot exceed 24%.*

I elect State income tax withholding at a rate of _____%.

We encourage New York State residents to visit www.fireflyadmin.com/nystax/ before making an election.

5. Acknowledgement

I hereby certify that: (1) the information I provided is true and accurate; (2) no tax or legal advice has been given to me by either the Sponsor or Firefly Admin Inc.; and (3) I accept the responsibility to seek my own tax and legal advice.

Participant signature

Date



New Fire District
Length of Service Award Program (LOSAP)

BENEFICIARY DESIGNATION FORM

The purpose of this form is to name the individual(s) you wish to receive any death benefit that may be payable from the LOSAP. New York State Law stipulates that if no beneficiary is named, or if you outlive all your beneficiaries, any death benefit must be paid to your estate. Completing this form does not guarantee that a death benefit will be payable.

This form will supersede any previous designation on file. Before naming your estate or a minor child as a beneficiary, it is strongly suggested that you seek legal advice. Death benefits cannot be paid directly to a minor child.

Please **print clearly** using only blue or black ink (not pencil or any other color) and **keep a copy for your records**. Provide all information requested for each beneficiary; however, SSN is optional for beneficiaries.

YOUR BASIC INFORMATION

Circle One: Initial Designation Change in Designation	Name	SSN	Birthdate
	Mailing Address	Phone	
		Email	

PRIMARY BENEFICIARIES The following Primary Beneficiary(ies) will receive any LOSAP death benefit payable. The total death benefit will be allocated to each Primary Beneficiary based on the *Share Percentage* indicated below. If the total of all Primary Beneficiary Share Percentages is not 100%, this form is not valid. If a Primary Beneficiary dies before you, surviving Primary Beneficiaries will be paid proportionally to their Share Percentage.

Share %	Name	SSN (optional)	Birthdate
	Mailing Address	Phone	Relationship
		Email	

Share %	Name	SSN (optional)	Birthdate
	Mailing Address	Phone	Relationship
		Email	

Total 100% *If you wish to name more than two Primary Beneficiaries, please attach a signed addendum.*

CONTINGENT BENEFICIARIES If your Primary Beneficiary(ies) die before you, the following Contingent Beneficiaries will receive any LOSAP death benefit payable. If the total of all Contingent Beneficiary Share Percentages is not 100%, this form is not valid. If a Contingent Beneficiary dies before you, surviving Contingent Beneficiaries will be paid proportionally to their Share Percentage.

Share %	Name	SSN (optional)	Birthdate
	Mailing Address	Phone	Relationship
		Email	

Share %	Name	SSN (optional)	Birthdate
	Mailing Address	Phone	Relationship
		Email	

Share %	Name	SSN (optional)	Birthdate
	Mailing Address	Phone	Relationship
		Email	

Total 100% *If you wish to name more than three Contingent Beneficiaries, please attach a signed addendum.*

SIGNATURE

This form must be signed and dated to be valid:

Signature

Date



Firefly Admin Inc.
4 Vly Road
Albany, NY 12205

(518) 687-1400
info@fireflyadmin.com
www.fireflyadmin.com

DATE: July 22, 2024

TO: Town of Boston

RE: Engagement of Firefly Admin Inc. ("Firefly") for the
Town of Boston Fire Protection District Service Award Program (the "Program")

We appreciate the opportunity to serve the Town of Boston (the "Town"). To ensure a complete understanding between us, this Engagement Letter is to confirm our understanding of the terms of our engagement and the nature and limitations of the services that Firefly will provide to the Town.

TERM

The term of this engagement will be for the following Terms:

Term 1: September 1, 2024 to December 31, 2024
Term 2: January 1, 2025 to December 31, 2025
Term 3: January 1, 2026 to December 31, 2026
Term 4: January 1, 2027 to December 31, 2027

SERVICES PROVIDED BY FIREFLY FOR EACH TERM

1) Third Party Administration:

- Provide year-end census reporting paperwork and forms to document that the annual certification of points was completed in compliance with New York State Law.
- Maintain census records including historical points records (if made available), beneficiary designations, addresses, dates of birth, start dates, social security numbers, and other necessary participant data.
- Provide the Town with the necessary forms and applications, including Enrollment Form, a Beneficiary Designation Form, Payment Election Form, and other forms as needed for the proper administration of the Program.
- Maintain copies of Enrollment and Beneficiary Designation Forms on behalf of the Town.
- Notify the Town when required forms and other participant paperwork are outstanding.
- Assist the Town as needed and requested to contact participants to request completion of necessary forms.
- Maintain a participant web site where basic self-help documents will be located. Examples are Beneficiary Designation Forms and Plan Summary. The availability of the Plan Document, Point System and similar documents are subject to receiving them from the Town.
- Provide access to the Firefly ShareFile site, where documents and files will be stored electronically for retrieval by designated Town personnel.
- Certify the amount of benefits payable at entitlement age, death or disability.
- Assist the Town with processing distributions by either providing a letter addressed to the custodian of the Trust assets authorizing such distribution to be signed and sent by a representative of the Town, or directly authorize the custodian of the Trust assets to process a distribution if Firefly has been empowered to make such authorization.
- Track the progress of distributions to ensure participant is paid the correct amount and in a timely fashion.

- Optional: Prepare the necessary IRS 1099-MISC participant tax forms, mail the forms to the participants, and then file them with the IRS and state, as required. This would only be required if the 1099s are not prepared by the custodian of the LOSAP assets or a separate paying agent.
- Create participant benefit statements that detail the benefits accrued as of the statement date, address, beneficiaries and provides a summary of major program provisions. Provide one printed copy of the Benefit Statements and a second copy electronically via ShareFile.
- Optional: mail the participant benefit statements directly to participants in a secure envelope.
- Create an Annual Report that includes:
 - Benefits and service credit accrued by each participant.
 - Project future cash flow requirements for the Trust Fund, including estimating future required contributions and expected benefits and expenses.
 - Statement of the allocation of the Trust and changes in the Trust since the last Annual Report.
 - Rate of return on the Trust during the year as well as historical returns as available.
 - Summary of major provisions.
 - Plain-English summary of important details contained in the Annual Report that the Town should be aware of, including recommendations and action items.
- Provide six (6) printed copies of the Annual Report and store a copy electronically in ShareFile.
- Meet once with the Town or the Town's designee annually.
- Respond to requests related to divorces and qualified domestic relations orders.
- Respond to requests related to income verification for loans, housing, or other similar requests.

2) Actuarial Services:

- Communicate with the Town regarding the selection of appropriate actuarial assumptions.
- Calculate and certify actuarial equivalent benefits, as needed.
- Perform an Actuarial Valuation annually, with results included in the Annual Report detailed under Third Party Administration Services. This includes:
 - Calculating present value of accrued benefits.
 - Calculating normal cost and annual required contribution.
 - Calculating current funded ratio, as well as track and report funded ratio history.
 - Perform other calculations necessary for the proper valuing of the cost of benefits provided by the Program.
 - Reporting assumptions and methods used for the valuation.
 - Meets current Actuarial Standards of Practice.
 - Provide commentary, analysis, and action items for the Town.
- Optional: calculate GASB 73 liabilities, if necessary.

3) Trustee Support:

- Receive duplicate copies of all Trust Fund custodial statements.
- Reconcile and balance Trust Fund custodial statements.
- Verify and confirm benefit payments were made correctly.
- Calculate rate of return on the Trust Fund assets and track and report historical performance of the Trust, to the extent historical information is available.
- Update the accounting of the Trust Fund on a quarterly basis and provide copies as requested.
- As needed, participate in the process of selecting a portfolio/asset manager or paying agent.

4) Consulting:

- Be available from 9:00 am to 5:00 pm Eastern Standard Time, Monday to Friday (subject to holiday or other closures) to answer questions about the administration of the Program or other Program-related matters. All "general" questions that can be quickly answered are a courtesy service and are included in our standard administration fee. Firefly reserves the right to bill for requests requiring more significant time and research; however, a fee will be estimated before work commences.

5) Compliance Support:

- Update the Town on changes in the statutes, rules and regulations governing the Program.
- Periodically issue newsletters and author articles relevant to service award programs.

6) External Reporting Assistance:

- Communicate directly with the external auditor to answer questions.
- Provide a copy of the Annual Report, Trust Fund custodial statements, and other Program-related documents and material to the external auditor.
- Optional: Prepare a draft of the New York State financial statement note disclosure.
- Optional: Calculate GASB 73 liabilities and prepare financial statement note disclosure.

7) Transition from Prior Vendor:

- One-time service done during the transition year only.
- Request & review current plan documents and historical records. Advise the Board on actions that may be necessary.
- Create new Plan Document & Plan Summary, possibly Point System based on need.
- Enter current data files into our databases.
- Update trust accounting from January 1, 2024.
- Reconcile benefits paid YTD.
- Create editable participant forms.
- Create forms on the Firefly DocuSign portal
- Create the participant portal web site.
- Create the ShareFile site/structure.
- Upload provided historical documents into the ShareFile site.
- Take any/all steps necessary to ensure a smooth transition of the administration.

SERVICES NOT PROVIDED

Firefly does not provide trustee services, investment advice, legal services, or accounting services. Firefly does not provide any services relative to the disclosure requirements detailed in New York State General Municipal Law §219-a(1). Firefly is not responsible for the tracking or compiling of the LOSAP points, nor is Firefly responsible to audit or verify that the points have been compiled in compliance with the Point System.

FEES

The following is the fee schedule for items one (1) through (6) described in this engagement, to be charged for Terms 2, 3 and 4. For optional services, please indicate yes or no by marking an "X" in the appropriate space. Your prior year election, if any, has been completed for you.

Fee Description	Fee	Estimated Quantity	Fee Estimate	Optional Service Election
Annual Fee	\$9,000	1	\$9,000	*Mandatory*
<i>Optional Service (1)</i> Participant Benefit Statement Mailing	Included in Annual Fee	190	\$0	Yes <u> X </u> No <u> </u>
<i>Optional Service (2)</i> IRS Forms	\$15	0	\$0	Yes <u> </u> No <u> X </u>
<i>Optional Service (3)</i> GASB 73	Included in Annual Fee	0	\$0	Yes <u> X </u> No <u> </u>
<i>Optional Service (4)</i> NYS Audit Support	\$200	0	\$0	Yes <u> </u> No <u> X </u>
Total Fee Estimate			\$9,000	

For the Services described in item seven (7), Firefly will charge no fee during Term Period 1.

Additional services above and beyond what is reasonable and accustomed will be quoted on an as-needed basis. Examples of such additional services include, but are not limited to, special correspondence, or complicated and/or extensive cost estimates.

PAYMENTS

Firefly will bill the Town a retainer of \$4,500 on January 1 of Term 2, 3 and 4. The remaining balance of the Annual Fee will be billed after the delivery of the Annual Report. All other fees will be billed after the service is completed.

Accounts unpaid for 60 days will require that we cease rendering service until your account is brought current. In the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered, we shall not be liable for any damages/penalties incurred as a result of our ceasing to render services, and the Town. In the event we cease rendering service, the Town will remain responsible for payment of fees for services rendered.

The Town has sixty (60) business days from the invoice date to voice any objections or questions regarding the invoice. After the sixty (60) day period all invoices shall constitute acceptance of the invoice as submitted and payment in full will be expected within the required time frame.

NATIONWIDE CREDITS

The LOSAP assets are currently held with Nationwide. Nationwide may pay Firefly an indirect administrative fee. Typically, this fee is 0.05% of the value of the LOSAP assets. This rate is annual, but the fee is calculated and paid to Firefly in bi-monthly installments. Any indirect fee received from Nationwide will be credited to the Town and offset any invoices to the Town. For example, if Firefly had received \$250 in indirect administrative fees from Nationwide by the time the January 1 retainer was billed, Firefly will bill the Town only \$4,250, with the invoice showing the fee-offset. Any fee payments received from Nationwide after that invoice would be applied to the next invoice. If there are any unused credits at the conclusion of our engagement with the Town, Firefly will issue the Town a refund.

WORK PRODUCT

All work product generated by Firefly Admin Inc. is the property of Firefly Admin Inc. Firefly provides forms, applications, and summary documents for the administration of the Program and are for only that purpose during the terms of this engagement.

Forms completed by participants and/or the Town become the property of the Town. We recommend that the Town keep the originals of all forms completed and provide photocopies to Firefly.

Formal plan documents such as the Plan Document, Trust Document/Agreement, Point System, or other Board Resolutions, are the property of the Town and will be used by Firefly to provide services during the terms of the engagement. Participant data (name, SSN, address, points history, etc.) remain the property of the Town, and are being managed and maintained by Firefly.

TERMINATION & SEVERANCE

The Town may terminate this engagement upon giving sixty (60) days written notice. Should this engagement be terminated prior to completion of services, we will prepare a final bill showing the total fees incurred for services rendered. This amount will be due and payable upon presentation.

Prior to the conclusion of the term of this engagement, Firefly will provide the Town with a new Engagement Letter. If the Town declines to engage Firefly at the end of this engagement, Firefly will assist the Town with transitioning services to the new vendor, including providing an electronic file of the participant data to the succeeding vendor. Any services required for transition to a new vendor will not commence until all outstanding invoices are paid.

All blank forms, applications, and summary documents provided by Firefly must be returned or destroyed once Firefly is no longer engaged to provide services to the Town. Plan documents will be returned to the Town or provided to the succeeding vendor if requested. If Firefly maintains any original participant forms, they will be returned to the Town or transmitted to the succeeding vendor.

CLOSING

We must have a signed Engagement Letter signed in our records before we can commence the work requested. We may terminate our representation of the Town if you insist that we pursue objectives that we consider imprudent, unprofessional, or unethical, or if we feel further representation is not warranted for personal reasons. Regardless of the reason for termination, the Town is obligated to pay for services provided and costs incurred through the date of termination.

In performing our engagement, we will be relying on the accuracy and reliability of information provided by the Town. We will not audit the information. Please also note that our engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist. The procedures we perform in our engagement will be heavily influenced by the representations that we receive from the Town.

If, after reading this letter, you agree to the terms and conditions set forth herein, please sign below and return this letter. We recommend that you keep a copy for your records.

We again would like to express our appreciation for this opportunity to serve you. It will be our goal to daily validate the trust you have placed in Firefly Admin Inc.

Yours very truly,



Anthony Hill
President
ahill@fireflyadmin.com

ACKNOWLEDGMENT

Having read and fully understood this engagement letter, the Town agrees to engage Firefly Admin Inc. in accordance with the terms indicated. The Town understands that services are to be prepared from information we provide and that Firefly is acting with the understanding that the information provided is complete and accurate.

To be signed by the Town Supervisor:

Print Name

Signature

Date