AGENDA
REGULAR BOARD MEETING - TOWN OF BOSTON
May 6, 2026 – 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 March 18, 2026
2. Correction and Adoption of the Minutes from April 1, 2026
3. Correction and Adoption of the Minutes from April 22, 2026
4. Consideration of all Fund Bills

ITEM NO. III CORRESPONDENCE

1. Town Clerk's Report for March 2026
2. Dog Control Officer Report for March 2026
3. Code Enforcement Officer Report March 2026
4. March Income Statement & Cash Balances
5. 2025 Annual Financial Report
6. Comparative Year-End Fund Balances
7. Capital Projects Summary as of 12/31/25
8. 2025 Capital Projects – Expenditures by Funding Source
9. SLFRF Closeout Report – 2025
10. 2025 Energy Benchmarking Report & Associated Energy Use Charts
11. Appointment of Karla Mead, Deputy Town Clerk, FT
12. Erie County Department of Environment and Planning, Re: Community Development Block Grant Report – 4/01/2025-3/31/2026
13. Erie County Department of Environment and Planning, Re: Fair Housing Training opportunities
14. Dispatch Call Summary Reports – January, February, and March 2026
15. NYSEG and RG&E Encourage Customers to Call UDig Before You Dig

16. Application for Use of Meeting Facility – Town of Boston, Compliance Training, Day and Evening
17. Application for Use of Meeting Facility – Town of Boston – Board of Assessment Review
18. Application for Use of Meeting Facility – Boston Democratic Social Club

ITEM NO. IV NEW BUSINESS

1. Requests from the Floor (3-minute time limit per person)
2. Resolution 2026 - 33 Allocating Excess 2025 Sales Tax & Budget Amendments
3. Resolution 2026 - 34 2025 Year-End Budget Amendments
4. Resolution 2026 - 35 2025 Year-End Budget Transfers
5. Resolution 2026 - 36 Authorizing Upgrade to the Highway Garage's Fire Alarm System
6. Resolution 2026 - 37 Approval of Change Order – Fuel Tank Removal (SWAF #2)
7. Resolution 2026 - 38 Adoption of the Application for Display of Fireworks
8. Resolution 2026 - 39 Approval to Retain Deuel Archeology & Cultural Resource Management
9. Resolution 2026 – 40 Classifying Boston Water Improvement Phase 2 in the Town of Boston as a Type I Action, Establishing Lead Agency and Determining the Significance of Such Action, and Directing that the Negative Declaration be Published in Accordance with SEQRA
10. Resolution 2026 – 41 Adoption of Lateral Restrictions - Water/Sewer Service Within Agricultural Districts
11. Schedule a Public Hearing – Extending for an Additional Six (6) Months a Moratorium Prohibiting the Review and Approval of Applications and Issuance of Permits for Battery Energy Storage Systems
12. Approval of new member of Boston Fire Company, Carlos Ziminsky
13. Approval of new member of Boston Fire Company, Junior Firefighter Program, Robert Meyer
14. Approval of new members of Patchin Fire Company, Aidan Holmes and Ayven Malloy
15. Approve Leave of Absence – Tina Weisedel (7/20/26 – 8/28/26)
16. Approve Leave of Absences – Vera Langhans (7/10/26 – 7/20/26, 8/26/26 – 8/28/26, 9/2/26 – 9/4/26)

ITEM NO. V OLD BUSINESS

ITEM NO. VI REPORTS AND PRESENTATIONS

1. Highway Superintendent
2. Councilmembers

3. Town Clerk
4. Supervisor

ITEM NO. VII ADJOURNMENT OF MEETING

1. Adjournment of Meeting

REGULAR BOARD MEETING DRAFT TOWN HALL
MARCH 18, 2026 7:30 P.M.

Present: Supervisor Jason Keding, Councilman Robert Penders, and Councilman Max Stephan.

Also Present: Highway Superintendent Telaak, Attorney for the Town McCann, Town Clerk Sandra Quinlan

Supervisor Keding called the meeting to order at 7:32 pm.

Pledge of Allegiance.

Rev. Dr. John Loeser, Churchill Memorial United Methodist Church, opened the meeting with a prayer.

Supervisor Keding stated there are no other Preliminary matters.

Regular business:

A motion was made by Councilman Penders and was seconded by Supervisor Keding upon review by the Town Board, that fund bills in the amount of $173,849.56 be paid.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilman Stephan	Yes		

three (3) Yes Carried

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

Town Clerk's Report for February 2026

Dog Control Officer Report for February 2026

Code Enforcement Officer Report February 2026

February Income Statement & Cash Balances

2025 Annual Report on Revenues and Expenditures of Foreign Fire Insurance Premiums from Patchin Volunteer Exempt Fireman's Benevolent Association

Boston Volunteer Fire Company Officer list for 2026

Application for Use of Meeting Facility – Southtown's Homeschoolers

Application for Use of Meeting Facility – Town of Boston, Code Enforcement Office

New business:

Supervisor Keding read the Public Hearing Notice:

Notice is hereby given that a Public Hearing will be held by the Town Board of the Town of Boston on the 18th day of March, 2026 at 7:35 p.m., at the Town Hall, 8500 Boston State Road, Boston, New York, for the purpose of considering the application of MCD Solutions Inc. for Site Plan Approval of a proposed

Industrial Outdoor Storage Area to be located at 8219 Boston State Road, Boston, New York, SBL# 227.00-6-40.11 within the C-1 Local Retail Business District.
The complete site plan application is on file at the Office of the Town Clerk and is available for review by any interested person during business hours.
At such public hearing, all persons interested, who wish to be heard, will be heard.
By Order of the Town of Boston Town Board
Sandra L. Quinlan, Town Clerk

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

The following person was heard:

Jim Stang

Supervisor Keding stated the public hearing is closed.

Requests from the Floor:

Supervisor Keding stated the floor is open for public comment.

The following persons were heard:

Jay Jackson
Jim Stang

Supervisor Keding stated the floor is closed.

Proclamation for Highway Department from Legislator John Mills:

Legislator John Mills presented a proclamation honoring the Town of Boston Highway Department and Highway Superintendent Bob Telaak. The proclamation recognized the essential work of highway and public works employees in maintaining roads, bridges, culverts, and drainage systems, especially during severe winter weather when crews work around the clock to keep roads open and communities safe. Mills praised the department's dedication, professionalism, and steadfast service, particularly during demanding winter months. Highway Superintendent Telaak and crew members were present to receive the recognition.
Legislator Mills noted this was part of proclamations sent to all 15 towns and villages he represents, acknowledging that highway departments are essential services alongside police and fire departments.

Legislator Mills is retiring December 31st and noted he would miss serving the residents and officials after 21 years as county legislator and 23 years total in municipal government.

A motion was made by Councilman Stephan and was seconded by Councilman Penders,

RESOLUTION 2026 - 23 AUTHORIZATION TO PROCURE RECORDS MANAGEMENT GRANT SERVICES THROUGH PREFERRED SOURCE VENDOR PROGRAM COLLABORATION BETWEEN NYSID AND INSTREAM LLC

WHEREAS, the Town of Boston has been awarded a Local Government Records Management Improvement Grant in the amount of $74,965 administered by the New York State Archives; and
WHEREAS, the Town requires professional services to assist with the digitization of up to 24,675 large-format images and maps for permanent record retention; and
WHEREAS New York State Finance Law §162 establishes rules governing how New York State Agencies, public benefit corporations, and certain other entities must purchase goods and services from designated "preferred source" before seeking competitive bids thus supporting employment and economic opportunities for people with disabilities, veterans, and others served by qualifying organizations; and
WHEREAS, the Town's procurement policy allows under Guideline 6 for this procurement of goods and services from agencies for the blind or severely handicapped as an exception to competitive bidding requirements; and
WHEREAS, New York State Industries for the Disabled (NYSID) is a preferred source organization that facilitates contracts with qualified service providers pursuant to NYS Finance Law §162; and
WHEREAS, NYSID has identified Instream LLC, doing business as Biel's Information Technology as their qualified service provider for this identified service at a cost of $74,965;
NOW THEREFORE BE IT RESOLVED, that the Town Board of the Town of Boston hereby authorizes the engagement of Instream LLC, doing business as Biel's Information Technology for this record conversion project; in collaboration with NYSID which is a Preferred Source under Finance Law §162 and the Town's Procurement Policy Guideline 6 for a total price not to exceed $74,965; and
IT IS FURTHER RESOLVED, that the Town Clerk, acting as Records Management Officer, is hereby authorized to execute any agreements, contracts, or related documents necessary for this procurement.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilman Stephan	Yes		

three (3) Yes Carried

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

RESOLUTION 2026 - 24 AUTHORIZING PAYMENT FOR EMERGENCY REPAIR TO HIGHWAY PLOW TRUCK

WHEREAS, the Town of Boston Highway Department required repairs to a Town plow truck in order to maintain safe and effective operation of highway equipment necessary for snow and ice control; and
WHEREAS, the repairs were completed in order to return the vehicle to services; and
WHEREAS, the cost of said repairs exceeded the purchasing authorization threshold of the Highway Superintendent under the Town's Procurement Policy; and
WHEREAS, the Town Board has reviewed the circumstances surrounding the repair and finds the repair was necessary for the continued operation of Town Highway services;
NOW THEREFORE BE IT RESOLVED, that the Town Board of the Town of Boston hereby ratifies the repair work performed on the Town Highway Plow Truck and authorizes payment of the invoice from Brute Spring & Equipment Inc. in the amount of $5,107 for said repairs.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilman Stephan	Yes		

three (3) Yes — Carried

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

RESOLUTION 2026 - 25 — **APPROVING AWARD OF BID UTILITY MODIFICATIONS HOLIDAY LIGHTS**

WHEREAS, the Town of Boston, in consultation with LaBella Associates, D.P.C., solicited bids for the Utility Modifications – Holiday Lights Project (LaBella Project No. 2254746), which bids were publicly opened on March 5, 2026; and
WHEREAS, LaBella Associates, D.P.C. has reviewed the bids received and has determined that the lowest responsible bidder is Loudon Building Company, with a total bid amount of One Hundred Forty Thousand Five Hundred Dollars ($140,500.00); and
WHEREAS, LaBella Associates, D.P.C. has further advised the Town Board that Loudon Building Company has demonstrated the requisite qualifications, experience, and competency to perform the work as detailed in the bid specifications and contract documents;
NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Boston hereby accepts the recommendation of LaBella Associates, D.P.C. and awards the contract for the Utility Modifications – Holiday Lights Project to Loudon Building Company as the lowest responsible bidder in the total amount of $140,500.00; and be it further
RESOLVED, that the Town Supervisor is hereby authorized and directed to execute all necessary contract documents, agreements, and related papers to effectuate the award, subject to review and approval by the Town Attorney; and be it further
RESOLVED, that a certified copy of this Resolution shall be provided to Loudon Building Company.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilman Stephan	Yes		

three (3) Yes Carried

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

RESOLUTION 2026 – 26 APPROVING SITE PLAN FOR MCD SOLUTIONS INC. 8219 BOSTON STATE ROAD

WHEREAS, the applicant, MCD Solutions Inc., on behalf of Marksman Fence Inc., has submitted an application to the Town of Boston for Site Plan Approval to utilize a designated outdoor area for the storage of fencing materials and related equipment at property located at 8219 Boston State Road, Town of Boston, Erie County, New York (SBL No. 227.00-6-40.11), within the C-1 Local Retail Business District; and

WHEREAS, the proposed storage yard is depicted on a site plan and topographical survey prepared by Nussbaumer & Clarke, Inc., dated December 23, 2025; and

WHEREAS, on October 2, 2025, the Town of Boston Zoning Board of Appeals granted the applicant a Use Variance permitting the outdoor storage of materials associated with the applicant's fencing business at the subject property; and

WHEREAS, in connection with the granting of the use variance, the Zoning Board of Appeals conducted review pursuant to the State Environmental Quality Review Act (SEQRA) and issued a Negative Declaration, determining that the proposed action would not result in any significant adverse environmental impacts; and

WHEREAS, the Town Board referred the application to the Town of Boston Planning Board for review and recommendation; and

WHEREAS, the Planning Board reviewed the application at its meeting held on March 10, 2026, and recommended that the Town Board approve the proposed outdoor storage yard subject to certain conditions; and

WHEREAS, the Town Board conducted a duly noticed public hearing on March 18, 2026, at which all persons wishing to be heard were given an opportunity to comment on the application; and

WHEREAS, the Town Board has reviewed the site plan application, the recommendation of the Planning Board, and all other relevant materials submitted in connection with the proposed project;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Boston hereby approves the Site Plan submitted by MCD Solutions Inc. for the property located at 8219 Boston State Road (SBL No. 227.00-6-40.11) for use as an outdoor storage yard for fencing materials and related equipment, subject to the following conditions recommended by the Planning Board:

1. No lighting shall be installed or utilized in connection with the outdoor storage yard.

2. Privacy screening shall be installed along the northeastern portion of the property. Such screening shall consist of either (i) privacy slats installed within the chain-link fence or (ii) evergreen tree plantings sufficient to provide year-round visual screening. The type, location, and spacing of such screening shall be subject to review and approval by the Town Code Enforcement Officer and/or Planning Board.
3. No additional improvements are authorized under this approval.
4. In the event the applicant proposes to construct a building or make any additional site improvements in the future, the applicant shall be required to return to the Town for further Site Plan Approval.
5. The applicant shall obtain all necessary building permits and approvals from the Town of Boston and any other agencies having jurisdiction.
6. This site plan approval shall expire one (1) year from the date of this resolution unless substantial construction has commenced in accordance with the approved plans.

BE IT FURTHER RESOLVED, that this approval is based upon the site plan and topographical survey prepared by Nussbaumer & Clarke, Inc., dated December 23, 2025, together with the materials submitted by the applicant in support of the application.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilman Stephan	Yes		

three (3) Yes Carried

A motion was made by Councilman Penders and was seconded by Supervisor Keding to approve new member of Patchin Fire Company, Jason Kelly.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilman Stephan	Yes		

three (3) Yes Carried

A motion was made by Councilman Penders and was seconded by Councilman Stephan to approve new member of Boston Fire Company, Justin Emerling.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilman Stephan	Yes		

three (3) Yes Carried

A motion was made by Councilman Stephan and was seconded by Councilman Penders to reappoint Gary Stisser as a member to the Planning Board, term through February 1, 2033.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilman Stephan	Yes		

three (3) Yes Carried

A motion was made by Councilman Penders and was seconded by Supervisor Keding to reappoint Dr. Paul Ziarnowski as Chairman to the Planning Board, term through December 31, 2026.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilman Stephan	Yes		

three (3) Yes Carried

A motion was made by Councilman Stephan and was seconded by Councilman Penders to approve the Use of Facility application from Boys and Girls Club, for Day Camp, July 15, 2026, 10:00 am to 3:30 pm, Boston Town Park, Lions Shelter, and bathroom facilities. Use of Facility fee has been waived.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilman Stephan	Yes		

three (3) Yes Carried

Old business:

Supervisor Keding stated that there is no Old business.

Reports and Presentations:

Highway Superintendent Telaak reported on the following:

Thanked Legislator Mills for the proclamation tonight and for their 21-year working relationship, it has been a pleasure. Highway workers out plowing, including Monday night, and have been out several times during recent weeks. The department has sufficient salt supplies while other towns were experiencing shortages. Significant drainage issues during last week's heavy rainfall, with the worst problem on Aspen and Pin Oak where land clearing for a next subdivision appeared to have changed some of the drainage ditches back in the fields, causing unprecedented water flow. The 2025 International truck had been at the dealer for over a month with unresolved issues, frustrated with new truck reliability. On Rice Road, several issues with the accidents and the County is supposed to be doing a study. Highway department installed new "stop ahead" signs with orange triangular markers on each side of the road and reduced recommended speeds to 15 mph going down the hill. Street sweeping was mostly complete on town roads. Reported on illegal dumping issues along West Tillen Road (a county road) where residents had pulled discarded items up from ravines. Expressed frustration about widespread dumping throughout the town despite available waste management services. The highway building was struck by lightning, shattering the radio antenna, damaging the heating vent, and an electric motor for equipment hose reeling also failing potentially due to the strike. Requested Board consideration for a cold storage building to house equipment currently stored under the Lions shelter, noting that a previous proposal from 10-12 years ago stalled over disagreements about building specifications versus a simpler pole barn structure.

Councilman Penders reported on the following:

Thanked Highway Superintendent Telaak for excellent winter road maintenance throughout the season.

Councilman Stephan reported on the following:

This has come up a few times in recent meetings; an update on Hillcroft drainage issues, reported that he and Highway Superintendent Telaak had investigated and will map out what needs to get done once conditions dried and warmed up.

Town Clerk Quinlan reported on the following:

Thanked the Board for approving the records management grant resolution, noting it may be the largest awarded in Erie County. The grant will digitize large format images and maps (approximately 2x3 feet) that are permanent retention documents, significantly reducing paper storage needs and making materials available to planning board, zoning board, and code enforcement. 2026 Town and County tax collection has proceeded well with over $8 million collected so far. The penalty phase is in effect from March 17th through June 30th. A successful HEAP (heating assistance program) event was held today with good resident turnout, with another planned for mid-April focusing on cooling assistance. The Town Clerk's office worked with Erie County, for the purple Narcan distribution box in the hallway containing Narcan nasal spray and fentanyl test strips for public access. The Lion's Club is hosting an all-you-can-eat pancake breakfast on Saturday, March 21st from 9 AM to noon at Patchin Fire Hall for $12. Thanked Legislator Mills for his ongoing support and the informational materials he provided, including guides on firearm transfers, voter registration, Yellow Dot program materials, fishing guides, adventure park information, and senior services updates.

Supervisor Keding reported on the following:

Addressing earlier EMS contract questions at the open floor, confirming that the Town has made multiple attempts in meeting, we were waiting on the squad. Meeting was held, conversation went well, contract negotiations will not be discussed in a public forum, but a public hearing would be held before it's adopted. He assured residents that services would continue regardless, as contracts include automatic renewal clauses if new agreements aren't reached.

Reported that Deanna Drive street lights were finally operational after resolving issues with missing solar photocells on the lamp fixtures. He thanked residents for their patience while this was corrected.
Discussed congressional directed spending efforts for the Town's $20 million water project. With Phase 1 near completion pending 18 Mile Creek crossing. Pursuing federal funding through Representatives Langworthy, Schumer, and Gillibrand offices. Unfortunately, there has been seven unsuccessful grant applications for WIIA funding.
Deputy Supervisor Allison Koczur, submitted the grant application for the summer concert series, hope to receive an award there.
RFP in the near future for emergency services physicals.
The Wurtz Funeral Home was on Erie County's foreclosure/back tax auction list for summer, with one interested potential buyer. It does not qualify for zombie property designation due to its commercial classification.
County Clerk Kearns committed to hosting satellite DMV services and potentially pistol permit registration events in Boston, similar to services offered in Elma, to better serve Southtown residents.
Addressing recent inquiries about trees in 18 Mile Creek, explaining federal WOTUS (Waters of the United States) regulations that classify 18 Mile Creek under federal jurisdiction. Property owners must obtain DEC and potentially federal permits before removing trees from stream banks, with significant penalties for violations. He noted this regulatory framework also serves scientific purposes, as tree root systems help prevent creek bed erosion.
Thanked their grant writer Rotella Grant Management for assistance with various applications.

A motion was made by Supervisor Keding and was seconded by Councilman Penders to adjourn the meeting at 8:14 p.m.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilman Stephan	Yes		

three (3) Yes Carried

SANDRA L. QUINLAN, BOSTON TOWN CLERK

Present: Supervisor Jason Keding, Councilwoman Kelly Martin, Councilman Robert Penders, Councilwoman Kathleen Selby, and Councilman Max Stephan.

Also Present: Highway Superintendent Telaak, Attorney for the Town McCann, Town Clerk Sandra Quinlan

Supervisor Keding called the meeting to order at 7:32 pm.

Pledge of Allegiance.

Supervisor Keding stated there are no other Preliminary matters.

Regular business:

A motion was made by Councilman Penders and was seconded by Supervisor Keding to approve the minutes of the March 4, 2026 regular meeting.

Supervisor Keding	Yes	Councilwoman Martin	Abstain
Councilman Penders	Yes	Councilwoman Selby	Abstain
Councilman Stephan	Yes		

three (3) Yes two (2) Abstain Carried

A motion was made by Councilwoman Selby and was seconded by Councilwoman Martin upon review by the Town Board, that fund bills in the amount of $424,596.41 be paid.

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

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

Patchin Volunteer Fire Company form 990 for 2025

Application for Use of Meeting Facility – Supervisor's Office, Community Room

Application for Use of Meeting Facility – Supervisor's Office, Planning Board Room

Application for Use of Meeting Facility – Hillside Riders

New business:

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 April 1st, 2026 at Boston Town Hall, 8500 Boston State Road, Boston, NY, on the application of Matthew Kolodziejczak for a permit to store approximately 900 cubic yards of fill at 7008 Omphalius Road, Town of Boston.

At such public hearing, all persons interested, who wish to be heard, will be heard.

By Order of the Town of Boston Town Board
Sandra L. Quinlan, Town Clerk

Code Enforcement Officer Reed submitted a request with the stipulation that Mr. Kolodziejczak is to keep a log of how many and when loads of fill are delivered to his property on Omphalius Road in relation to his permit.

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

The following persons were heard:

Ed Sixt, property owner on Omphalius Road
Matthew Kolodziejczak

Supervisor Keding stated the public hearing is closed at 7:37 pm.

Requests from the Floor:

Supervisor Keding stated the floor is open for public comment.

The following persons were heard:

Jay Jackson
Rich Hawkins
Deputy Malican, Community Engagement Team, Erie County Sheriff's Office

Supervisor Keding stated the floor is closed.

A motion was made by Councilman Penders and was seconded by Councilwoman Selby,

RESOLUTION 2026 -27 UPDATING AMBULANCE DISTRICT SCHEDULE OF FEES

WHEREAS, in 1989 the Town of Boston formed the Town of Boston Ambulance District ("District"), encompassing the entire Town, to provide ambulance service for the Town; and
WHEREAS, Boston Emergency Squad, Inc. ("BES"), has provided ambulance service to the District since it was created, and that not-for-profit, volunteer-run organization proudly has provided ambulance service to the Town since 1967; and
WHEREAS, the District and BES annually enter into a contract that outlines the services to be provided by BES and the consideration to be provided by the Town; and
WHEREAS, pursuant to Town Law § 198(10-f)(b), on behalf of the District the Town Board is empowered with respect to the District to "fix a schedule of fees or charges to be paid by persons requesting the use of such facilities, provide for the collection of such fees and charges, or formulate rules and regulations for the collection thereof;" and
WHEREAS, the current schedule of fees for ambulance services which was previously adopted in January 2024 on Resolution 2024-11 requires updating to reflect current costs, industry standards, and reimbursement rates; and

WHEREAS, the Town Board has reviewed the proposed updated Schedule of Fees provided by the Boston Emergency Squad and finds it to be in the best interest of the Town and its residents;
NOW THEREFORE BE IT RESOLVED, pursuant to Town Law § 198(10-f)(b), that on behalf of the Town of Boston Ambulance District the Town Board of the Town of Boston hereby adopts the attached Fee Schedule dated April 1, 2026, to be effective immediately with respect to services provided to the Ambulance District by Boston Emergency Squad, Inc., to be further regulated by the terms of the contract between the Ambulance District and Boston Emergency Squad, Inc., and subject to amendment or revision by further Resolution of the Town Board.

TOWN OF BOSTON AMBULANCE DISTRICT
SCHEDULE OF FEES EFFECTIVE APRIL 1, 2026

Pursuant to Town Law § 198(10-f)(b), the following fees are authorized by Town Board resolution to be collected for ambulance services rendered by Boston Emergency Squad, Inc., on behalf of the Town of Boston Ambulance District:

Medicare BLS	$418
Medicare ALS	$497
Medicare Miles	$8.7/mile
Medicaid BLS	$250
Medicaid ALS	$296
Medicaid Miles	$3.04/mile

Level of Service	Adopted Fee	Fair Health Consumer Rates for Comparison
Basic Life Support E/NE	$1,600	$1,433 - $1,884
Advanced Life Support E/NE	$2,100	$1,941 - $2,513
Advanced Life Support-2	$2,600	Not provided
Treat/Release	$500	$503
Paramedic Intercept	$1,100	Not provided
Mileage (loaded)	$45/mile	$40/mile

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

A motion was made by Councilman Penders and was seconded by Councilwoman Martin,

RESOLUTION 2026 - 28 APPROVING THE 2025 LENGTH OF SERVICE AWARD PROGRAM (LOSAP) POINTS FOR PATCHIN VOLUNTEER FIRE COMPANY

WHEREAS, the Town is the sponsor of a Length of Service Award Program (LOSAP) on behalf of the Patchin Volunteer Fire Company in accordance with Article 11-A of the New York State General Municipal Law (GML);
WHEREAS, as required by GML § 219-a(2)(c), the Patchin Volunteer Fire Company has submitted the list, certified under oath, of active members of the Fire Company, indicating those volunteers who earned at least fifty (50) points during 2025 to qualify for service credit;
WHEREAS, the certification made by the Fire Company includes a statement that the points recorded on the list have been tabulated in accordance with the Point System adopted by the Town to be in effect during calendar year 2025, and to the best of the knowledge of the Fire Company, is a true and accurate reflection of the activities performed by the active members;
WHEREAS, GML § 219-a(2)(d) requires the Town Board (Board) to review and approve the list, then return it to the Fire Company to be posted for thirty (30) days; and
WHEREAS, the Board has completed its review of the provided list;
NOW THEREFORE BE IT RESOLVED, that the Town Board approves the list of volunteer firefighters of the Patchin Volunteer Fire Company and the points earned by these firefighters during calendar year 2025;
BE IT FURTHER RESOLVED, that a copy of this adopted resolution and the list shall be returned to the Fire Company for posting for a minimum of thirty (30) days.

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

A motion was made by Councilman Penders and was seconded by Councilwoman Selby,

RESOLUTION 2026 - 29 APPROVING THE 2025 LENGTH OF SERVICE AWARD PROGRAM (LOSAP) POINTS FOR BOSTON VOLUNTEER FIRE COMPANY

WHEREAS, the Town is the sponsor of a Length of Service Award Program (LOSAP) on behalf of the Boston Volunteer Fire Company in accordance with Article 11-A of the New York State General Municipal Law (GML);
WHEREAS, as required by GML § 219-a(2)(c), the Boston Volunteer Fire Company has submitted the list, certified under oath, of active members of the Fire Company, indicating those volunteers who earned at least fifty (50) points during 2025 to qualify for service credit;
WHEREAS, the certification made by the Fire Company includes a statement that the points recorded on the list have been tabulated in accordance with the Point System adopted by the Town to be in effect during calendar year 2025,

and to the best of the knowledge of the Fire Company, is a true and accurate reflection of the activities performed by the active members;
WHEREAS, GML § 219-a(2)(d) requires the Town Board (Board) to review and approve the list, then return it to the Fire Company to be posted for thirty (30) days; and
WHEREAS, the Board has completed its review of the provided list;
NOW THEREFORE BE IT RESOLVED, that the Town Board approves the list of volunteer firefighters of the Boston Volunteer Fire Company and the points earned by these firefighters during calendar year 2025;
BE IT FURTHER RESOLVED, that a copy of this adopted resolution and the list shall be returned to the Fire Company for posting for a minimum of thirty (30) days.

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

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

RESOLUTION 2026 - 30 UPDATE PROCUREMENT POLICY

WHEREAS, in 2023 New York expanded enforcement and interpretation of prevailing wage rules, particularly around maintenance, service, and system work performed for public entities under Articles 8 and 9 of the NY Labor Law; and
WHEREAS, to bolster compliance with the requirements of Article 8 and 9 of the NYS Labor Law relating to prevailing wage, a new guideline is being added to the Town's procurement policy directing that prior to the procurement and execution of any contract that may involve public work particularly in the fields of construction, reconstruction, alteration, repair, installation, or maintenance of public buildings, structures, or infrastructure performed by laborers, mechanics, or trades, the responsible department head shall review the scope of work to determine whether prevailing wage requirements may apply and where such requirements apply, the applicable prevailing wage schedules and certified payroll requirements should be worked into the contract documents.
NOW THEREFORE BE IT RESOLVED, that the Town of Boston does hereby update the Town's procurement policies and procedures for this year:

Guideline 1: General

Every prospective purchase of goods or services shall be evaluated to determine the applicability of General Municipal Law, Sec. 103. Every Town officer, board, department head or other personnel with the requisite purchasing authority (hereinafter "Purchaser") shall estimate the cumulative amount of the items of supply or equipment needed in a given fiscal year. That estimate shall include the canvass of other Town departments and past history to determine the likely yearly value of the commodity to be acquired. The information gathered and conclusions reached shall be documented and kept with the file documentation supporting the purchase activity.

Guideline 2: Bidding

All purchases of (a) supplies or equipment which will exceed $20,000 in the fiscal year; or (b) public works contracts over $35,000 shall be formally bid pursuant to GML, Sec. 103.

Guideline 3: Purchases Below Bidding Threshold

1) All estimated purchases of supplies or equipment of less than $20,000 but greater than $10,000 require a written request for a proposal (RFP) and written/fax quotes from three vendors; less than $10,000 but greater than $5,000 require an oral request/fax quotes from at least three vendors; less than $5,000 but greater than $1,500 require an oral request for the goods and oral/fax quotes from 3 vendors if possible; less than $1,500 are left to the discretion of the Purchaser.

2) All estimated public works contracts of less than $35,000 but greater than $20,000 require a written request for proposal (RFP) and fax/proposals from 3 contractors; less than $20,000 but greater than $10,000 require a written request for proposal and fax/proposals from at least 2 contractors; less than $10,000 but greater than $5,000 require an oral or written request for quote and fax/proposals from 2 contractors; less than $5,000 but greater than $1,500 require an oral request for the goods and oral/fax quotes from 3 vendors if possible; less than $1,500 are left to the discretion of the Purchaser.

3) Any written RFP shall describe the desired goods, quantity and the particulars of delivery. The Purchaser shall compile a list of all vendors from whom written/fax/oral quotes have been requested and offered.

4) All information gathered in complying with the procedures of this Guideline shall be preserved and filed with the documentation supporting the subsequent purchase or public works contract.

Guideline 4: Best Value

1. **Purpose**: The Town Board of the Town of Boston seeks to exercise the local option set forth in § 103, Subdivision 1, of the New York General Municipal Law, as amended by Chapter 608 of the Laws of 2011 and Chapter 2 of the Laws of 2012, which amendment authorizes the Town to award purchase contracts and contracts for services subject to competitive bidding under General Municipal Law § 103 on the basis of either lowest responsible bidder or "best value" as defined in § 163 of the New York State Finance Law. The "best value" option may be used if it is more cost efficient over time to award the good or service to other than the lowest responsible bidder if factors such as lower cost of maintenance, durability, higher quality and longer product life are germane.

2. **Award based on low bid or best value:** The Town Board of the Town of Boston may award purchase contracts and service contracts that have been procured pursuant to competitive bidding under the General Municipal Law § 103 by either lowest responsible bidder or best value.

3. **Applicability:** The provisions of this chapter apply to Town purchase contacts or contracts for services involving an expenditure of more than $10,000, but exclude purchase contracts necessary for the completion of a public works contract pursuant to Article 8 of the State Labor Law and exclude any other contract that may in the future be excluded under state law from the best value option.

4. **Standards for best value:** Goods and services procured and awarded on the basis of best value are those that the Town Board of the Town of Boston determines will be of the highest quality while being the most efficient. The determination of quality and cost efficiency shall be based on objectively quantified and clearly described and documented criteria which may include, but shall not be limited to, any or all of the following: cost of maintenance; proximity to the end user if distance or response time is a significant term; durability; availability of replacement parts or maintenance contractors; longer product life; product performance criteria; and quality of craftsmanship.

5. **Documentation:** Whenever any contract is awarded on the basis of best value instead of lowest responsible bidder, the basis for determining best value shall be thoroughly and accurately documented.

6. **Procurement policy superseded where inconsistent:** Any inconsistent provision of the Town's Procurement Policy, as adopted prior to the effective date of this chapter by resolution of the Town Board of the Town of Boston, or as amended thereafter, shall be deemed superseded by the provisions of this chapter.

Guideline 5: Prevailing Wage Review for Maintenance and Service Contracts:

In accordance with Articles 8 and 9 of the New York State Labor Law, the Town shall evaluate all contracts for services, maintenance, repair, installation, or alteration of municipal buildings, facilities, infrastructure, or building systems to determine whether prevailing wage requirements apply.

Particular consideration shall be given to contracts involving the maintenance, repair, or replacement of building systems including but not limited to heating, ventilation, and air conditioning systems, plumbing systems, electrical systems, elevators, fire protection systems, and similar mechanical or structural components.

Where such work may constitute public work or building service work under the Labor Law, the Town shall include the appropriate prevailing wage schedules issued by the New York State Department of Labor in the bid specifications or contract documents and require contractors to comply with all applicable wage, supplement, and reporting requirements.

Departments initiating procurement shall consult with the Town Supervisor, Town Bookkeeper, or Town Attorney when there is uncertainty regarding the applicability of prevailing wage requirements.

Contractors performing public work shall be required to submit certified payroll records and comply with all reporting requirements required under New York State Labor Law.

The Town reserves the right to require compliance with prevailing wage requirements where the scope of work reasonably involves construction trades or maintenance of building systems, even if the applicability of prevailing wage requirements is uncertain at the time of procurement.

Guideline 6: Inability to Obtain Proposals

A good-faith effort shall be made to obtain the required number of proposals or quotations. If the Purchaser is unable to obtain the required number of proposals or quotations, the Purchaser shall document the attempt made at obtaining the proposals. In no event shall the inability to obtain the proposals or quotes be a bar to the procurement.

Guideline 7: Exceptions Except when directed by the Town Board, no solicitation of written proposals or quotations shall be required under the following circumstances:

(a) Acquisition of professional services;
(b) Emergencies;
(c) Sole source situations;
(d) Goods purchased from agencies for the blind or severely handicapped;
(e) Goods purchased from correctional facilities;
(f) Goods purchased from another Governmental agency;
(g) Goods purchased at auction;
(h) Goods purchased for less than $1,500;
(i) Public works contracts for less than $1,500.
(j) Purchases pursuant to State or county bid, or local or federal bid.

Guideline 8: Authorization Limits

Any Town official designated by resolution as responsible for purchasing can approve purchases up to $1500. Purchases $1500 to $5000 require written approval by the Supervisor. Purchases over $5000 must be approved by the Town Board. Purchases of equipment over $300 require a P.O. as specified in the Capital Asset Policy.

Guideline 9: Overnight Travel

Overnight travel of any amount must be approved at a Town Board Meeting.

Refer to the Town's Mileage & Travel Policy for further details.

Guideline 10: Expense Reimbursements

Expense reimbursement will be submitted on a monthly or quarterly basis. Full year vouchers accumulated will not be honored.

Guideline 11: Vouchers

All vouchers shall contain information which properly and clearly identify the job, project, vehicle or equipment for which the parts, repair, and/or replacement pertain to.

Guideline 12: Policy Review

This policy shall be reviewed annually by the Town Board at its organizational meeting shall or as soon thereafter as is reasonably practicable.

Guideline 13: Authorized Purchasers

The following Town Officials are designated as responsible for purchasing:

Town Supervisor	Town Clerk
Court Clerk	Board Clerk
Town Assessor	Cobble Hill Cemetery Liaison
Code Enforcement Officer	Dog Control Officer
Highway Superintendent	Nutrition Site Coordinator
Parks Superintendent	Town Hall Laborer
Town Historian	Prosecutor
Zoning Board Chairman	Planning Board Chairman
CAC Chairman	

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

A motion was made by Councilman Stephan and was seconded by Councilwoman Martin,

RESOLUTION 2026 - 31 ADDENDUM TO DOG SHELTERING AGREEMENT WITH EDEN VETERINARY CLINIC PLLC

WHEREAS, pursuant to the New York State Agriculture and Markets Law, the Town of Boston is required to provide for the sheltering of seized and impounded dogs; and
WHEREAS, pursuant to Resolution No. 2025-22, the Town Board authorized the Town Supervisor to enter into a Dog Sheltering Agreement with Eden Veterinary Clinic PLLC; and
WHEREAS, Eden Veterinary Clinic PLLC has now requested an additional Addendum to the Agreement to incorporate further requirements relating to intake procedures, medical treatment, vaccination protocols, and fee adjustments in response to evolving regulatory requirements under New York State Agriculture and Markets Law Article 26-C; and

WHEREAS, the Town Board desires to continue contracting with Eden Veterinary Clinic PLLC for such services and to authorize the execution of said Addendum to the existing Agreement;
NOW, THEREFORE, BE IT RESOLVED, that the Town Supervisor is hereby authorized, on behalf of the Town of Boston, to execute an Addendum to the Dog Sheltering Agreement with Eden Veterinary Clinic PLLC, subject to review and approval as to form by the Town Attorney; and be it further
RESOLVED, that the Town Supervisor and/or such other Town officials as may be necessary are hereby authorized to take any and all actions necessary to effectuate the intent of this Resolution.

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

A motion was made by Councilwoman Martin and was seconded by Supervisor Keding,

RESOLUTION 2026 - 32 APPROVAL AND ADOPTION OF AMENDED AND RESTATED LENGTH OF SERVICE AWARD PROGRAM (LOSAP) PLAN DOCUMENT

WHEREAS, the Town of Boston (the "Town") previously established a Length of Service Award Program ("LOSAP") for the benefit of active volunteer firefighters of the Boston Volunteer Fire Company, North Boston Volunteer Fire Company, and Patchin Volunteer Fire Company, pursuant to Article 11-A of the New York State General Municipal Law; and
WHEREAS, the Town Board serves as the Sponsor and Governing Board of the LOSAP and is authorized to adopt, amend, and administer such program in accordance with applicable law; and
WHEREAS, the Town has caused to be prepared an amended and restated LOSAP Plan Document, effective January 1, 2025, in order to clarify provisions, ensure continued compliance with Article 11-A of the General Municipal Law and Section 457(e)(11) of the Internal Revenue Code, and to update administrative and operational provisions of the Program; and
WHEREAS, the Town Board has reviewed said amended and restated Plan Document and finds that adoption thereof is in the best interests of the Town and the participating volunteer firefighters;
NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby approves and adopts the amended and restated Length of Service Award Program Plan Document, effective January 1, 2025; and be it further
RESOLVED, that the Town Supervisor is hereby authorized and directed to execute any and all documents necessary to implement the amended and restated LOSAP Plan Document; and be it further
RESOLVED, that the Town Board, acting as Sponsor and Governing Board of the LOSAP, shall continue to administer the Program in accordance with the terms of the Plan Document and applicable law; and be it further
RESOLVED, that the Town Supervisor, Town Clerk, and any other appropriate Town officials are hereby authorized to take any and all actions necessary to effectuate the intent of this Resolution.

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

A motion was made by Councilwoman Selby and was seconded by Councilwoman Martin to approve the Use of Facility application from Conservation Advisory Council for Blue Bird House Workshop, April 18, 2026, 8:00 am to 2:00 pm, Community room with kitchen, and bathroom facilities.

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

A motion was made by Councilman Penders and was seconded by Councilwoman Martin to approve the Use of Facility application from Conservation Advisory Council for Kids Fishing Derby, May 9, 2026, 8:00 am to 3:00 pm, Boston Town Park, Lions Shelter and bathroom facilities, Community room with kitchen, and bathroom facilities.

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

A motion was made by Councilwoman Selby and was seconded by Councilwoman Martin to approve the Use of Sporting Facility application from Boston Patriots, May 1, 2026 to December 1, 2026, Boston Town Park football practice fields and football game fields.

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

A motion was made by Supervisor Keding and was seconded by Councilwoman Martin to approve the fill permit application from Matthew Kolodziejczak at 7008 Omphalius Road.

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

Old business:

Supervisor Keding stated that there is no Old business.

Reports and Presentations:

Highway Superintendent Telaak reported on the following:

April 1st marked the first day of brush pickup, with every road in Town to be completed once in April and again in May. Wood chips are available for residents who fill out a release form. The department has been scraping ditches and has some fill available from ditch scrapings.
Since the last meeting, there were incidents of illegal dumping including a television on Shero Road and a tire on Boston Cross Road.
Yesterday's rainfall measured an inch and three-quarters, which caused significant runoff due to already saturated ground conditions, few culverts became plugged, though the Town experienced no serious issues.
The highway department had previously ordered salt that took over a month to arrive from American Rock Salt, as Compass Minerals had supply issues due to frozen lake conditions. The department plans to fill their salt barn as much as possible before the contract expires at the end of August, anticipating price increases for next year.
Signs installed on Rice Road going down to Feddick Road have resulted in a month without accidents at the bottom of the hill.

Councilwoman Selby reported on the following:

It's good to be back after being out for a bit. Appreciate the patience from fellow Board members during my absence of the last couple Board meetings. Thanked Rich Hawkins for organizing the Easter Egg Hunt, scheduled for Saturday at 1 o'clock. It is always a great turnout and the kids love it. The community has "paid their dues" this winter and looks forward to spring activities including the fishing derby.

Councilman Penders reported on the following:

Fire departments, Length of Service Award Program points have been updated for both Patchin and Boston fire companies. Through the resolution tonight, Boston Emergency Squad has updated their schedule of fees. The Planning Board will meet on April 14th, regarding future minimum lot sizes in Town. The Zoning Board will meet tomorrow night with three items on the agenda. Expressed appreciation for Town Clerk Sandy Quinlan's extensive work, noting her presence during all meetings and her busy schedule handling tax bills and payments.

Councilman Stephan reported on the following:

Addressing drainage issues in Town, have some plans put together for trying to clean up a few of the drainage issues. Not too much can be done until the ground dries and becomes workable.

Councilwoman Martin reported on the following:

Reminded residents about upcoming CAC events: the bluebird house workshop on Saturday, April 18th, from 8 am to 2 pm, and the kids fishing derby on Saturday, May 9th, from 8 am to 2 pm.
Maplewood Cemetery board meeting at North Boston Fire Hall on Saturday, May 2nd, at 10 am, encouraging property owners and those interested in helping with the local cemetery to attend.

Town Clerk Quinlan reported on the following:

Connect Life blood drive, Tuesday, April 7th, in the community room from 2 pm to 7 pm. HEAP event in the courtroom on Wednesday, April 15th, from 10 am to 3 pm. Thanked Councilman Penders for his kind words about her office and explained staffing changes, noting that her full-time deputy Margaret is taking on new roles as Board Clerk for the Zoning Board of Appeals and Planning Board, and working on a records grant. I am currently conducting interviews to fill the full-time deputy position in my office.

Supervisor Keding reported on the following:

Community updates: Through the Erie County Water Quality Committee meetings, New York State DEC's chloroba tracking program, signs contain QR codes at State and County parks allow public reporting of the grassy-like plant growth affecting aquatic life. The growth has increased due to clearer water from zebra mussel filtering, allowing more sunlight penetration.
Boys and Girls Club is looking into starting a sporting program, volleyball, flag football, youth sports for Boston residents.
Wurtz Funeral Home, meeting with County Clerk Mickey Kerns and Western New York Law Center members. The property has not been placed on County auction list for two cycles and likely won't be included in the upcoming cycle. While the Town could pursue unsafe structure proceedings, the County maintains higher authority over the property. Two interested buyers have contacted the Supervisor's office, but the County has not provided a process for purchase. The Town will likely need to contract grass cutting services to maintain safety standards.
Feed More and the Meals on Wheels program, increased demand due to rising grocery costs. There is an impressive Hamburg facility and encourage volunteer participation in their 4,000-volunteer network across Western New York.
Ending with an update on ErieNet, the middle mile fiber optic project that will create competition among internet service providers. Without providing specific details, there is excitement about upcoming announcements, possibly at the County Executive's state of the County address, regarding true fiber optic internet service coming to Boston.

A motion was made by Supervisor Keding and was seconded by Councilwoman Selby to adjourn the meeting at 8:04 p.m.

Supervisor Keding	Yes	Councilwoman Martin	Yes
Councilman Penders	Yes	Councilwoman Selby	Yes
Councilman Stephan	Yes		

five (5) Yes Carried

SANDRA L. QUINLAN, BOSTON TOWN CLERK

SPECIAL BOARD MEETING
APRIL 22, 2026

DRAFT

TOWN HALL
6:00 P.M.

Present: Supervisor Jason Keding, Councilman Robert Penders, Councilwoman Kathleen Selby, and Councilman Max Stephan.

Also Present: Town Clerk Sandra Quinlan

Supervisor Keding called the meeting to order at 6:09 pm.

Pledge of Allegiance.

Supervisor Keding stated there are no other Preliminary matters.

Regular business:

A motion was made by Supervisor Keding and was seconded by Councilman Penders, upon review by the Town Board, that fund bills in the amount of $171,562.36 be paid.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilwoman Selby	Yes	Councilman Stephan	Yes

four (4) Yes Carried

A motion was made by Supervisor Keding and was seconded by Councilwoman Selby to approve the Use of Facility application from Amvets Post 219, August 8, 2026, for Veteran Resource Fair, Lions Shelter and bathroom facilities. Use of facility fee and insurance requirement has been waived.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilwoman Selby	Yes	Councilman Stephan	Yes

four (4) Yes Carried

A motion was made by Supervisor Keding and was seconded by Councilman Penders to approve the Use of Facility application from Leo Jensen, May 2, 2026, 11:00 am to 5:00 pm, for birthday party, Community room and bathroom facilities.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilwoman Selby	Yes	Councilman Stephan	Yes

four (4) Yes Carried

A motion was made by Supervisor Keding and was seconded by Councilman Stephan to approve the Use of Sporting Facility application from Boston Youth Soccer League, July 20 through September 30, 2026, 6:00 pm, Monday to Friday, Town Park and North Boston Park Soccer Fields.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilwoman Selby	Yes	Councilman Stephan	Yes

four (4) Yes Carried

SPECIAL BOARD MEETING
APRIL 22, 2026

DRAFT

TOWN HALL
6:00 P.M.

A motion was made by Supervisor Keding and was seconded by Councilman Stephan to approve the Use of Sporting Facility application from Hamburg Junior Baseball and Softball League, April 18 through July 14, 2026, 5:00 pm to 8:00 pm Monday through Thursday, 9:00 am to 3:00 pm Saturday, 9:00 am to noon Sunday, Town Park diamonds 1, 2, and 3, $1,000 deposit received, additional $1,000 deposit required.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilwoman Selby	Yes	Councilman Stephan	Yes

four (4) Yes Carried

Supervisor Keding stated that there is no Old business and no Reports and Presentations.

A motion was made by Supervisor Keding and was seconded by Councilwoman Selby to adjourn the meeting at 6:13 p.m.

Supervisor Keding	Yes	Councilman Penders	Yes
Councilwoman Selby	Yes	Councilman Stephan	Yes

four (4) Yes Carried

SANDRA L. QUINLAN, BOSTON TOWN CLERK

TOWN OF BOSTON

Town Board Meeting: May 6, 2026 Meeting

Abstract #1 – 2026 Payables	Journal #AP-5698		**$ 287,387.05**
Less Credit – A Fund	NYSEG	-	21.51
Less Credit – A Fund	Amazon	-	6.99
Less Credit – DB Fund	Valley Fab	-	125.00
			$ 287,233.55
Abstract #2 – Additional LOSAP	Journal #AP-5688		**$ 110,754.00**
Total Payables Due			**$ 397,987.55**

Breakout by Fund:		**2026**		**Special Abstracts**		**Total**
General (A) Fund:	$	31,723.76	$	-	$	31,723.76
Highway (DB) Fund:	$	15,852.70	$	-	$	15,852.70
Lighting (L30) Fund:	$	-	$	-	$	-
Fire (SF) Fund:	$	-	$	110,754.00	$	110,754.00
Ambulance (SM) Fund:	$	3,889.67	$	-	$	3,889.67
Refuse & Garbage (SG) Fund:	$	-	$	-	$	-
Water Funds:	$	-	$	-	$	-
Trust & Agency (TA):	$	-	$	-	$	-
Capital Projects (H):	$	235,767.42	$	-	$	235,767.42
Total expenses submitted for approval:	**$**	**287,233.55**	**$**	**110,754.00**	**$**	**397,987.55**

May 6, 2026 - A B S T R A C T – 2026 Payables

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5698 | **Journal Desc: AP Batch 16** | **Journal Date: 5/6/2026** | **Account Period: 5 - May** | **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	5/6/2026	Fund A00 AP Account	$0.00	$31,723.76	$0.00	116
A00-0690-0000-0000	CLEARING ACCT-JUSTICE	OFFICE OF STATE COMPTROLLER 1430830-2026-03-01 March 2026 - Justice Courts Funds to State/County	5/6/2026	Vendor#: 178	$5,411.00	$0.00	$0.00	39
A00-1110-4000-0000	TOWN JUSTICE-CONTR	Ali Ahmed Algubani 001-2026 Arabic Language Interpretation 1/2 day	5/6/2026	Vendor#: 2152	$300.00	$0.00	$0.00	67
A00-1110-4000-0000	TOWN JUSTICE-CONTR	Rebecca Neudeck 4/30/26 Reimb. Mileage for Deposits to NBT Bank (Round Trip 6 Miles x $0.725/mile x 9 trips) - 4/2, 4/7, 4/10, 4/14, 4/17, 4/21, 4/24, 4/28, 4/30 + Mileage to Hamburg Town Hall Court Clerks/Magistrates Mtg ($0.725 x 15 miles)	5/6/2026	Vendor#: 1938	$39.15	$0.00	$0.00	95
A00-1110-4000-0000	TOWN JUSTICE-CONTR	Rebecca Neudeck 4/30/26 Reimb. Mileage for Deposits to NBT Bank (Round Trip 6 Miles x $0.725/mile x 9 trips) - 4/2, 4/7, 4/10, 4/14, 4/17, 4/21, 4/24, 4/28, 4/30 + Mileage to Hamburg Town Hall Court Clerks/Magistrates Mtg ($0.725 x 15 miles)	5/6/2026	Vendor#: 1938	$10.88	$0.00	$0.00	96
A00-1220-0400-0000	SUPERVISOR- CONTR	Jason Keding 4/23/2026 Association of Erie County Gov't Meeting - 4/23/2026	5/6/2026	Vendor#: 1568	$65.00	$0.00	$0.00	48
A00-1355-0401-0000	ASSESSOR- CONTR	Amazon Capital Services 1KGX-9CLC-MLLX ASSESSOR CREDIT: Shipping Charges from Invoice 1G67-7VCQ-6YPC (file folders)	5/6/2026	Vendor#: 2003	$0.00	$2.91	$0.00	34
A00-1355-0401-0000	ASSESSOR- CONTR	Amazon Capital Services 19NM-HHWY-M6Q6 ASSESSOR CREDIT: Shipping Charges from Invoice 1G67-7VCQ-6YPC (file folders)	5/6/2026	Vendor#: 2003	$0.00	$3.96	$0.00	35
A00-1355-0401-0000	ASSESSOR- CONTR	Amazon Capital Services 1KGX-9CLC-MTW1 ASSESSOR CREDIT: Shipping Charges from Invoice 1G67-7VCQ-6YPC (Tape)	5/6/2026	Vendor#: 2003	$0.00	$0.12	$0.00	36
A00-1430-4000-0000	PERSONNEL- CONTR	Visa 9957 - April 2026 April 2026 Visa Bill - ID Cards, Certified Mailing, Nutrition Supplies	5/6/2026	Vendor#: 1863	$475.46	$0.00	$0.00	110
A00-1620-0400-0000	BUILDINGS- CONTR	Modern Portable Toilets, Inc. 18675510 Grease Trap Pump ($212.75) + Disposal (1250 x $0.22)	5/6/2026	Vendor#: 1990	$485.88	$0.00	$0.00	88
A00-1620-0400-0000	BUILDINGS- CONTR	VACINEK HEATING & ROOFING, INC 46372 N. Boston - Plumbing Service Call - Advise Maintenance that urinal & toilet need full head replacement; water fountain needs new control & holding tank	5/6/2026	Vendor#: 1563	$165.00	$0.00	$0.00	115

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5698 | **Journal Desc: AP Batch 16** | **Journal Date: 5/6/2026** | **Account Period: 5 - May** | **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-1620-0400-0000	BUILDINGS- CONTR	ERIE COUNTY WATER AUTHORITY Q1 2026 - Acct. #12810500-5 Acct. #12810500-5 - Town Hall (January - March 2026)	5/6/2026	Vendor#: 96	$116.88	$0.00	$0.00	30
A00-1620-0400-0000	BUILDINGS- CONTR	Amazon Capital Services 1H6R-JJYC-XGT6 BUILDINGS: CLR Pro-Cleaner Rust Remover	5/6/2026	Vendor#: 2003	$24.98	$0.00	$0.00	33
A00-1620-0400-0000	BUILDINGS- CONTR	Ace Elevator Inspection Corp. 20436 Routine Elevator Inspection, Annual Pressure Test	5/6/2026	Vendor#: 2060	$255.00	$0.00	$0.00	38
A00-1620-0400-0000	BUILDINGS- CONTR	Constellation NewEnergy, Inc. 72689158301 Acct. #15447649 - NYSEG Energy Supply - Town Hall (4/26) 10720 kwh	5/6/2026	Vendor#: 2100	$826.97	$0.00	$0.00	20
A00-1620-0400-0000	BUILDINGS- CONTR	NRG Business Marketing HS65379018 Acct. #974809-972543 - National Fuel Gas Supply (April 2026)	5/6/2026	Vendor#: 2103	$363.30	$0.00	$0.00	5
A00-1620-0400-0000	BUILDINGS- CONTR	NYSEG 4/26 - Acct. #1001-0312-469 Acct. #1001-0312-469 - Town Hall (10720 kwh) - Less Solar Credit	5/6/2026	Vendor#: 37	$728.82	$0.00	$0.00	9
A00-1620-0400-0000	BUILDINGS- CONTR	NYSEG 4/26 - Acct. #1001-0312-469 Acct. #1001-0312-469 - Town Hall (10720 kwh) - Less Solar Credit	5/6/2026	Vendor#: 37	$0.00	$21.51	$0.00	10
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 142054301041426 Acct. #142054301 - Elevator Phone (4/15/26 - 5/14/26)	5/6/2026	Vendor#: 1242	$49.16	$0.00	$0.00	46
A00-1620-0400-0000	BUILDINGS- CONTR	John W. Danforth Company SRVCE00065078 Service Call - Snack Shack - Replace 2" pipe (PO 730)	5/6/2026	Vendor#: 1897	$1,636.59	$0.00	$0.00	51
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4266591836 All Buildings - Mats & Supplies	5/6/2026	Vendor#: 1758	$194.03	$0.00	$0.00	56
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4266591836 All Buildings - Mats & Supplies	5/6/2026	Vendor#: 1758	$111.69	$0.00	$0.00	57
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701042126 Acct. #141759701 - Town Hall - Fax/Internet/Alarms (4/29/26 - 5/28/26); Fees & Surcharges	5/6/2026	Vendor#: 1242	$340.00	$0.00	$0.00	64
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701042126 Acct. #141759701 - Town Hall - Fax/Internet/Alarms (4/29/26 - 5/28/26); Fees & Surcharges	5/6/2026	Vendor#: 1242	$150.00	$0.00	$0.00	66
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	NRG Business Marketing HS65379018 Acct. #974809-972543 - National Fuel Gas Supply (April 2026)	5/6/2026	Vendor#: 2103	$111.95	$0.00	$0.00	7

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A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	Constellation NewEnergy, Inc. 72697139101 Acct. #15446179 - NYSEG Energy Supply - Boys & Girls Club (4/26) 2398 kwh	5/6/2026	Vendor#: 2100	$185.07	$0.00	$0.00	18
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	NYSEG 4/26 - Acct. #1003-3567-107 Acct. #1003-3567-107 - Boys & Girls Club (2398 kwh)	5/6/2026	Vendor#: 37	$176.92	$0.00	$0.00	25
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	ERIE COUNTY WATER AUTHORITY Q1 2026 - Acct. #60550160-9 Acct. #60550160-9 - Boys & Girls Club (January - March 2026)	5/6/2026	Vendor#: 96	$83.46	$0.00	$0.00	28
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	Cintas 4266591836 All Buildings - Mats & Supplies	5/6/2026	Vendor#: 1758	$137.74	$0.00	$0.00	60
A00-1650-0400-0000	CENT COMMUNICATIONS-CONTR	Vaspian, LLC INV-048522 May 2026 - VOIP Phone Systems (20 Extensions)	5/6/2026	Vendor#: 1947	$408.00	$0.00	$0.00	97
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	Visa 9957 - April 2026 April 2026 Visa Bill - ID Cards, Certified Mailing, Nutrition Supplies	5/6/2026	Vendor#: 1863	$18.89	$0.00	$0.00	111
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	Quadient Finance USA, Inc. 4/23/26 Acct. #7900 0440 8021 9839 - Postage Balance, Late Fee, & Finance Charge	5/6/2026	Vendor#: 1943	$1,000.00	$0.00	$0.00	92
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	WNY IMAGING SYSTEMS 370839 Kyocera/TASKalfa 358ci (Supervisor's Office Printer)- Q2 Contract Charge and Q1 Overage, supplies	5/6/2026	Vendor#: 1239	$190.61	$0.00	$0.00	47
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	GreatAmerica Financial Svcs. 41764906 Agreement #018-1753664-000 - Lease for Kyocera TASKalfa 4054ci Copier	5/6/2026	Vendor#: 2039	$171.13	$0.00	$0.00	1
A00-1930-0000-0000	JUDGEMENT AND CLAIMS	Charter Communications 144899501042126 Acct. #144899501 - HWY - Fax/Alarm/Cable (4/29/26 - 5/28/26); Fees & Surcharges	5/6/2026	Vendor#: 1242	$10.60	$0.00	$0.00	63
A00-1930-0000-0000	JUDGEMENT AND CLAIMS	Charter Communications 141759701042126 Acct. #141759701 - Town Hall - Fax/Internet/Alarms (4/29/26 - 5/28/26); Fees & Surcharges	5/6/2026	Vendor#: 1242	$22.90	$0.00	$0.00	65
A00-1930-0000-0000	JUDGEMENT AND CLAIMS	Quadient Finance USA, Inc. 4/23/26 Acct. #7900 0440 8021 9839 - Postage Balance, Late Fee, & Finance Charge	5/6/2026	Vendor#: 1943	$51.96	$0.00	$0.00	93
A00-1989-0400-0000	OTHER GENERAL GOV'T SUPPORT	Rotella Grant Management 5012026 May 2026 - Grant Writing Services	5/6/2026	Vendor#: 2056	$1,900.00	$0.00	$0.00	2
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	Constellation NewEnergy, Inc. 72690469301 Acct. #15446178 - NYSEG Energy Supply - Boston Cross Signal (4/26) 252 kwh	5/6/2026	Vendor#: 2100	$19.44	$0.00	$0.00	19

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A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	Constellation NewEnergy, Inc. 72690466501 Acct. #15446171 - NYSEG Energy Supply - Boston State Signal (4/26) 50 kwh	5/6/2026	Vendor#: 2100	$3.85	$0.00	$0.00	17
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 4/26 - Acct. #1001-9308-690 Acct. #1001-9308-690 - Boston Cross Signal (252 kwh)	5/6/2026	Vendor#: 37	$57.56	$0.00	$0.00	26
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	Constellation NewEnergy, Inc. 72690467201 Acct. #15446175 - NYSEG Energy Supply - Boston Colden Signal (4/26) 10 kwh	5/6/2026	Vendor#: 2100	$0.77	$0.00	$0.00	21
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 4/26 - Acct. #1001-9309-037 Acct. #1001-9309-037 - Boston State Signal (50 kwh)	5/6/2026	Vendor#: 37	$29.77	$0.00	$0.00	23
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 4/26 - Acct. #1001-9307-296 Acct. #1001-9307-296 - Boston Colden Signal (10 kwh)	5/6/2026	Vendor#: 37	$24.27	$0.00	$0.00	24
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	Anthony Schneider 2026 Boot 2026 Boot Allowance	5/6/2026	Vendor#: 2155	$99.99	$0.00	$0.00	94
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4265362208 HIGHWAY: Uniforms	5/6/2026	Vendor#: 1758	$81.27	$0.00	$0.00	80
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4266082179 HIGHWAY: Uniforms	5/6/2026	Vendor#: 1758	$81.27	$0.00	$0.00	81
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4266824231 HIGHWAY: Uniforms	5/6/2026	Vendor#: 1758	$81.27	$0.00	$0.00	68
A00-5132-0400-0000	GARAGE-CONTR	Constellation NewEnergy, Inc. 72681290701 Acct. #15446170 - NYSEG Energy Supply - HWY Barn (4/26) 2040 kwh	5/6/2026	Vendor#: 2100	$157.28	$0.00	$0.00	22
A00-5132-0400-0000	GARAGE-CONTR	ERIE COUNTY WATER AUTHORITY Q1 2026 - Acct. #70542520-4 Acct. #70542520-4 - HWY Barn (January - March 2026)	5/6/2026	Vendor#: 96	$980.28	$0.00	$0.00	27
A00-5132-0400-0000	GARAGE-CONTR	NRG Business Marketing HS65379018 Acct. #974809-972543 - National Fuel Gas Supply (April 2026)	5/6/2026	Vendor#: 2103	$734.54	$0.00	$0.00	4
A00-5132-0400-0000	GARAGE-CONTR	Charter Communications 144899501042126 Acct. #144899501 - HWY - Fax/Alarm/Cable (4/29/26 - 5/28/26); Fees & Surcharges	5/6/2026	Vendor#: 1242	$67.98	$0.00	$0.00	62
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4266591836 All Buildings - Mats & Supplies	5/6/2026	Vendor#: 1758	$65.04	$0.00	$0.00	58
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4266591836 All Buildings - Mats & Supplies	5/6/2026	Vendor#: 1758	$66.06	$0.00	$0.00	59
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	McCullagh Coffee 144609 Coffee for Nutrition program, decaf decanter	5/6/2026	Vendor#: 1768	$114.40	$0.00	$0.00	8
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	Visa 9957 - April 2026 April 2026 Visa Bill - ID Cards, Certified Mailing, Nutrition Supplies	5/6/2026	Vendor#: 1863	$72.22	$0.00	$0.00	112

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A00-7110-0400-0000	PARKS- CONTR	PIONEER MANUFACTURING COMPANY INV-294959 Account #TO9469 - Soft Touch Base Mount plug sets	5/6/2026	Vendor#: 1358	$173.00	$0.00	$0.00	114
A00-7110-0400-0000	PARKS- CONTR	ERIE COUNTY WATER AUTHORITY Q1 2026 - Acct. #60707319-5 Acct. #60707319-5 - Town Park *Seasonal Acct* - Turn On Charge	5/6/2026	Vendor#: 96	$30.00	$0.00	$0.00	31
A00-7110-0400-0000	PARKS- CONTR	Amazon Capital Services 1CXT-CLH7-4LL9 PARKS: Basketball Net (6-pack)	5/6/2026	Vendor#: 2003	$37.49	$0.00	$0.00	32
A00-7110-0400-0000	PARKS- CONTR	NYSEG 4/26 - Acct. #1001-6047-333 Acct. #1001-6047-333 - Town Park (570 kwh)	5/6/2026	Vendor#: 37	$100.99	$0.00	$0.00	40
A00-7110-0400-0000	PARKS- CONTR	Constellation NewEnergy, Inc. 72707370501 Acct. #15446177 - NYSEG Energy Supply - Town Hall Park (4/26) 570 kwh	5/6/2026	Vendor#: 2100	$44.03	$0.00	$0.00	42
A00-7110-0400-0000	PARKS- CONTR	NYSEG 4/26 - Acct. #1009-1678-366 Acct. #1009-1678-366 - N. Boston Park (202 kwh)	5/6/2026	Vendor#: 37	$54.88	$0.00	$0.00	45
A00-7110-0400-0000	PARKS- CONTR	Constellation NewEnergy, Inc. 72726050001 Acct. #15446167 - NYSEG Energy Supply - N. Boston Park (4/26) 202 kwh	5/6/2026	Vendor#: 2100	$15.62	$0.00	$0.00	61
A00-7110-0400-0000	PARKS- CONTR	BOSTON HIGHWAY DEPT. April 2026 - Parks April 2026 - Parks Gas (25.3 Gallons) & Diesel (53.8 Gallons)	5/6/2026	Vendor#: 90	$89.57	$0.00	$0.00	71
A00-7110-0400-0000	PARKS- CONTR	BOSTON HIGHWAY DEPT. April 2026 - Parks April 2026 - Parks Gas (25.3 Gallons) & Diesel (53.8 Gallons)	5/6/2026	Vendor#: 90	$220.20	$0.00	$0.00	72
A00-8010-0400-0000	ZONING-CONTR	SARAH DESJARDINS Sept 2025 - April 2026 September 2025 - April 2062 - Zoning Board Assistance (11 hours) & Planning Board Assistance (42 hours & 1 meetings)	5/6/2026	Vendor#: 1560	$880.00	$0.00	$0.00	105
A00-8020-0400-0000	PLANNING- CONTR	SARAH DESJARDINS Sept 2025 - April 2026 September 2025 - April 2062 - Zoning Board Assistance (11 hours) & Planning Board Assistance (42 hours & 1 meetings)	5/6/2026	Vendor#: 1560	$3,510.00	$0.00	$0.00	106
A00-8410-0400-0000	Electric & Power - Contr.	Blink Charging, Inc INV9423092 Network Service - Annual Renewal (2026) for Charger OPP-130069	5/6/2026	Vendor#: 2147	$240.00	$0.00	$0.00	113
A00-8710-0400-0000	CONSERVATION- CONTR	Jay Jackson 5/2/26 Reimb. CAC - Bluebird Workshop - Screw & Wood	5/6/2026	Vendor#: 2015	$33.68	$0.00	$0.00	107
A00-8710-0400-0000	CONSERVATION- CONTR	Jay Jackson 5/2/26 Reimb. CAC - Bluebird Workshop - Screw & Wood	5/6/2026	Vendor#: 2015	$206.99	$0.00	$0.00	108

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A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 2/7/26 Reimb. CAC - Hemlock Woolly Adelgid Workshop	5/6/2026	Vendor#: 1982	$43.46	$0.00	$0.00	14
A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 2/7/26 Reimb. CAC - Hemlock Woolly Adelgid Workshop	5/6/2026	Vendor#: 1982	$6.53	$0.00	$0.00	15
A00-8710-0400-0000	CONSERVATION- CONTR	Mitch Tucker 2/7/26 Reimb. CAC - Hemlock Woolly Adelgid Workshop	5/6/2026	Vendor#: 1982	$120.94	$0.00	$0.00	16
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Aflac 828926 Employee Funded Supplemental Health Ins. - April 2026	5/6/2026	Vendor#: 1887	$716.58	$0.00	$0.00	43
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Lifetime Benefits Solutions, Inc. A107343-IN HRA Admin Fee - April 2026	5/6/2026	Vendor#: 2054	$45.00	$0.00	$0.00	49
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Highmark BCBSWNY 260420375639 Health Insurance Premiums - May 2026	5/6/2026	Vendor#: 1378	$6,227.02	$0.00	$0.00	54
DB0-0600-0000-0000	ACCOUNTS PAYABLE	Fund DB0 AP Account	5/6/2026	Fund DB0 AP Account	$0.00	$15,852.70	$0.00	120
DB0-5110-0410-0000	GEN REPAIRS-FUEL & DIESEL	KURK FUEL COMPANY 76493 Diesel Fuel - 1011.20 Gallons ($4.2600 per gallon)	5/6/2026	Vendor#: 17	$4,307.71	$0.00	$0.00	73
DB0-5110-0410-0000	GEN REPAIRS-FUEL & DIESEL	NOCO ENERGY CORP. SP13289212 308.50 gallons of Gas ($3.5404/gallon)	5/6/2026	Vendor#: 543	$1,093.69	$0.00	$0.00	74
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 140264 Nose Shoe (cast)	5/6/2026	Vendor#: 134	$85.65	$0.00	$0.00	75
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 140267 (2) 1/4" x 1" HR Flat 84" (steel), Nose Shoe for Frink 660 plow	5/6/2026	Vendor#: 134	$112.94	$0.00	$0.00	76
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 140274 (2) 2"x2"x1/8" Steel tubing	5/6/2026	Vendor#: 134	$7.70	$0.00	$0.00	77
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Guis Ace Hardware 473287/1 Rust Preventive Paint (RSTP IE OB) - 2 Quarts	5/6/2026	Vendor#: 2008	$34.88	$0.00	$0.00	78
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Gabel Belting Inc 002106 (2) 18" x 14' x 3/8" Fabric Rubber	5/6/2026	Vendor#: 2153	$100.00	$0.00	$0.00	79
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Tolls by Mail 18134825970 Highway Truck - Trip to Rochester Area for Repair Work 4/20/26 - 4/21/26	5/6/2026	Vendor#: 2029	$8.01	$0.00	$0.00	104
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Amazon Capital Services 1GFH-MPPR-TJMC HIGHWAY: Dust shields, Angle Grinder Discs	5/6/2026	Vendor#: 2003	$64.99	$0.00	$0.00	69
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Linde Gas & Equipment Inc. 56235367 Acetylene & Oxygen Cylinder Rental (3/20/26 - 4/20/26)	5/6/2026	Vendor#: 2009	$187.72	$0.00	$0.00	70
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	CYNCON EQUIPMENT, LLC 20617 10 x 32 poly/wire convoluted wafer	5/6/2026	Vendor#: 1142	$552.00	$0.00	$0.00	83

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DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 140124 20 1/2" x 38" 3/16 steel plate, 667x pintle link kit w/2 pins and cotter pins	5/6/2026	Vendor#: 134	$64.58	$0.00	$0.00	84
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 140147 Flange Bearing 1 3/4" Bolt	5/6/2026	Vendor#: 134	$29.45	$0.00	$0.00	85
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 140250 (2) 10" x 96" 3/16	5/6/2026	Vendor#: 134	$145.50	$0.00	$0.00	86
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. CR-139788 Returned: APSCO Air Cylinder for Truck #04	5/6/2026	Vendor#: 134	$0.00	$125.00	$0.00	87
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Guis Ace Hardware 31527/7 Rust Preventive Paint (RSTP IE OB) - 2 Quarts, Tape	5/6/2026	Vendor#: 2008	$77.75	$0.00	$0.00	89
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	SHAMEL MILLING CO. INC. 202848 Come-along replacement head, various shovels (3)	5/6/2026	Vendor#: 228	$158.97	$0.00	$0.00	90
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Harmco Fastener Company, Inc 2604-637411 Perma-Patch 60lb bag	5/6/2026	Vendor#: 2154	$123.35	$0.00	$0.00	91
DB0-5142-0400-0000	SNOW REMOVAL-CONTRACTUAL	Compass Minerals America 1651933 Salt (40.20 tons) - Tickets 1240420	5/6/2026	Vendor#: 1694	$2,323.16	$0.00	$0.00	82
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Highmark BCBSWNY 260420375639 Health Insurance Premiums - May 2026	5/6/2026	Vendor#: 1378	$5,812.09	$0.00	$0.00	55
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Lifetime Benefits Solutions, Inc. A107343-IN HRA Admin Fee - April 2026	5/6/2026	Vendor#: 2054	$54.00	$0.00	$0.00	50
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Aflac 828926 Employee Funded Supplemental Health Ins. - April 2026	5/6/2026	Vendor#: 1887	$633.56	$0.00	$0.00	44
H04-0600-0000-0000	ACCOUNTS PAYABLE	Fund H04 AP Account	5/6/2026	Fund H04 AP Account	$0.00	$780.00	$0.00	119
H04-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 1	CPL 116852 Project No. R22.16751.00 - Design of 10,700 ft. Water Main (Water Phase 1) - Services ending 4/3/2026	5/6/2026	Vendor#: 1918	$780.00	$0.00	$0.00	37
H08-0600-0000-0000	ACCOUNTS PAYABLE	Fund H08 AP Account	5/6/2026	Fund H08 AP Account	$0.00	$164,247.32	$0.00	121
H08-1620-0200-0000	FUEL TANK REPLACEMENT - NEW FUEL ISLAND	Loudon Building Company INC Pay App #3 Above Ground Fuel Tanks	5/6/2026	Vendor#: 2148	$164,247.32	$0.00	$0.00	98
H10-0600-0000-0000	ACCOUNTS PAYABLE	Fund H10 AP Account	5/6/2026	Fund H10 AP Account	$0.00	$70,740.10	$0.00	117
H10-1440-0200-0000	ENGINEERING - WATER PHASE 2	CPL 116739 Project No. R25.17975.00 - Water Phase 2 - Services Ending 4/3/26	5/6/2026	Vendor#: 1918	$66,048.00	$0.00	$0.00	3
H10-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 2	CC Environment & Planning 203567 Boston WM Phase 2 - Task 1 - Wetland Delineation - Watermain Route Contract Fee (Res. 2026-18)	5/6/2026	Vendor#: 2156	$4,692.10	$0.00	$0.00	109

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SM0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SM0 AP Account	5/6/2026	Fund SM0 AP Account	$0.00	$3,889.67	$0.00	118
SM0-4540-0400-0000	CONTRACTUAL	BOSTON EMERGENCY SQUAD Fuel Reimb. 1/15/26 EMS Contract - Section 6 Fuel Reimbursement (8/2025 - 12/2025)	5/6/2026	Vendor#: 430	$488.98	$0.00	$0.00	99
SM0-4540-0400-0000	CONTRACTUAL	BOSTON EMERGENCY SQUAD Fuel Reimb. 1/15/26 EMS Contract - Section 6 Fuel Reimbursement (8/2025 - 12/2025)	5/6/2026	Vendor#: 430	$614.51	$0.00	$0.00	100
SM0-4540-0400-0000	CONTRACTUAL	BOSTON EMERGENCY SQUAD Fuel Reimb. 1/15/26 EMS Contract - Section 6 Fuel Reimbursement (8/2025 - 12/2025)	5/6/2026	Vendor#: 430	$444.12	$0.00	$0.00	101
SM0-4540-0400-0000	CONTRACTUAL	BOSTON EMERGENCY SQUAD Fuel Reimb. 1/15/26 EMS Contract - Section 6 Fuel Reimbursement (8/2025 - 12/2025)	5/6/2026	Vendor#: 430	$77.26	$0.00	$0.00	102
SM0-4540-0400-0000	CONTRACTUAL	BOSTON EMERGENCY SQUAD Fuel Reimb. 1/15/26 EMS Contract - Section 6 Fuel Reimbursement (8/2025 - 12/2025)	5/6/2026	Vendor#: 430	$367.23	$0.00	$0.00	103
SM0-4540-0400-0000	CONTRACTUAL	NRG Business Marketing HS65379018 Acct. #974809-972543 - National Fuel Gas Supply (April 2026)	5/6/2026	Vendor#: 2103	$185.87	$0.00	$0.00	6
SM0-4540-0400-0000	CONTRACTUAL	BOSTON EMERGENCY SQUAD Fuel Reimb. 4/13/26 EMS Contract - Section 6 Fuel Reimbursement (12/31/25 - 3/28/26)	5/6/2026	Vendor#: 430	$335.67	$0.00	$0.00	11
SM0-4540-0400-0000	CONTRACTUAL	BOSTON EMERGENCY SQUAD Fuel Reimb. 4/13/26 EMS Contract - Section 6 Fuel Reimbursement (12/31/25 - 3/28/26)	5/6/2026	Vendor#: 430	$330.38	$0.00	$0.00	12
SM0-4540-0400-0000	CONTRACTUAL	BOSTON EMERGENCY SQUAD Fuel Reimb. 4/13/26 EMS Contract - Section 6 Fuel Reimbursement (12/31/25 - 3/28/26)	5/6/2026	Vendor#: 430	$434.53	$0.00	$0.00	13
SM0-4540-0400-0000	CONTRACTUAL	ERIE COUNTY WATER AUTHORITY Q1 2026 - Acct. #12810600-7 Acct. #12810600-7 - Boston EMS (January - March 2026)	5/6/2026	Vendor#: 96	$325.86	$0.00	$0.00	29
SM0-4540-0400-0000	CONTRACTUAL	NYSEG 4/26 - Acct. #1001-6047-341 Acct. #1001-6047-341 - Boston EMS Building (932 kwh)	5/6/2026	Vendor#: 37	$105.26	$0.00	$0.00	41
SM0-4540-0400-0000	CONTRACTUAL	HEALTHWORKS-WNY, LLP 545514 Boston EMS - Physicals, Respirator Tests, (4/6/26)	5/6/2026	Vendor#: 1499	$108.00	$0.00	$0.00	52

May 6, 2026 - A B S T R A C T – 2026 Payables

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5698 | Journal Desc: AP Batch 16 | Journal Date: 5/6/2026 | Account Period: 5 - May | Status: Currently Active

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
SM0-4540-0400-0000	CONTRACTUAL	Constellation NewEnergy, Inc. 72713313801 Acct. #15446173 - NYSEG Energy Supply - Boston EMS Building (4/26) 932 kwh	5/6/2026	Vendor#: 2100	$72.00	$0.00	$0.00	53
Total Number of 121 Transactions			**No Errors**		**$287,387.05**	**$287,387.05**	**$0.00**	

AP - 5698 Summary By Fund Number

Fund	Debit	Credit	ENC\LIQ
A00	$31,752.26	$31,752.26	$0.00
DB0	$15,977.70	$15,977.70	$0.00
H04	$780.00	$780.00	$0.00
H08	$164,247.32	$164,247.32	$0.00
H10	$70,740.10	$70,740.10	$0.00
SM0	$3,889.67	$3,889.67	$0.00
Total	**$287,387.05**	**$287,387.05**	**$0.00**

AUDITED & APPROVED BY TOWN BOARD, RECORDED BY TOWN CLERK______________________________ DATE____________

May 6, 2026 - A B S T R A C T – Additional LOSAP Contribution

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5688 **Journal Desc: AP Batch 15** **Journal Date: 5/6/2026** **Account Period: 5 - May** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
SF0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SF0 AP Account	5/6/2026	Fund SF0 AP Account	$0.00	$110,754.00	$0.00	2
SF0-9025-0800-0000	SERVICE AWARDS PROGRAM - Benefits	Nationwide Retirement Plans Excess Sales Tax from 2025 Additional Contribution for Town of Boston Fireman's Fund LOSAP (Res. 2026-33)	5/6/2026	Vendor#: 1655	$110,754.00	$0.00	$0.00	1
Total Number of 2 Transactions			**No Errors**		**$110,754.00**	**$110,754.00**	**$0.00**	

AP - 5688 Summary By Fund Number

Fund	Debit	Credit	ENC\LIQ
SF0	$110,754.00	$110,754.00	$0.00
Total	**$110,754.00**	**$110,754.00**	**$0.00**

AUDITED & APPROVED BY TOWN BOARD, RECORDED BY TOWN CLERK____________________ **DATE**__________

TOWN CLERK'S MONTHLY REPORT

TOWN OF BOSTON, NEW YORK

MARCH, 2026

TO THE SUPERVISOR:

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

A1255				
	4	DECALS	4.98	
	1	MARRIAGE LICENSES NO. 26002 TO 26002	17.50	
	8	PHOTOCOPIES	2.00	
	5	DEATH CERTIFICATES	50.00	
	1	MARRIAGE CERTIFICATES	10.00	
	3	FAXES	0.75	
		TOTAL TOWN CLERK FEES		**85.23**
A2025				
	1	USE OF FACILITY FEES	75.00	
		TOTAL A2025		**75.00**
A2110				
	2	VARIANCE	400.00	
		TOTAL A2110		**400.00**
A2544				
	64	DOG LICENSES	605.00	
		TOTAL A2544		**605.00**
A2555				
	24	BUILDING PERMITS	2,862.50	
	19	CERT OF COMPLIANCE	950.00	
		TOTAL A2555		**3,812.50**
A2590				
	1	SPECIAL PERMIT	150.00	
	2	SIGN PERMITS	135.00	
		TOTAL A2590		**285.00**
SR2130				
	34	WM BAG STICKER	102.00	
		TOTAL SR2130		**102.00**

TOWN CLERK'S MONTHLY REPORT

MARCH, 2026

DISBURSEMENTS

PAID TO SUPERVISOR FOR GENERAL FUND	5,262.73
PAID TO SUPERVISOR FOR REFUSE & GARBAGE	102.00
PAID TO NYSDEC FOR DECALS	85.02
PAID TO NYS ANIMAL POPULATION CONTROL PROGRAM	81.00
PAID TO NYS HEALTH DEPT FOR MARRIAGE LICENSES	22.50
TOTAL DISBURSEMENTS	**5,553.25**

APRIL 2, 2026

JASON KEDING, SUPERVISOR

APRIL 13, 2026

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

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

Subscribed and sworn to before me this

2nd day of April 2026

Karen M Miller
Notary Public

Sandra L Quinlan
Town Clerk

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

RECEIVED
BOSTON TOWN CLERK

APR 1 PM2:39

TOWN OF BOSTON DOG CONTROL OFFICER REPORT

Month of : March 2024

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

Signature of Dog Control Officer: [signature]

Date Submitted: 4-1-24

END OF MONTH REPORT - MARCH 2026

MONTH	PERMIT#	PERMIT FEE	STRUCTURE VALUE	NAME	LOCATION	ACTION COMPLETED
3/20/2026	B25-263	$260.00	NA	ARMONTE MCDOUGALD	9866 BOSTON STATE RD	RESIDENTIAL RENOVATION
3/3/2026	B26-25	$1,067.50	$241,000.00	KATIE & JONATHAN REDING	7992 BOSTON STATE RD	SFD
3/12/2026	B26-26	$0.00	$0.00	HEATHER GANNON	6383 OMPHALIUS RD	DEMOLITION
3/27/2026	B26-27	$100.00	$24,120.00	JEFFREY FISHER	7588 LOWER EAST HILL	SOLAR
3/12/2026	B26-28	$90.00	$7,000.00	JOSEPH SWARTWOOD	9184 BACK CREEK RD	ACCESSORY BUILDING
3/17/2026	B26-29	$75.00	$7,300.00	FREDERICK CONSTANTINO	8920 HICKORY MEADOWS	POOL DECK
3/27/2026	B26-30	$75.00	$7,500.00	CHRISTINE LAKS	8398 BOSTON STATE RD	DECK
3/18/2026	B26-31	$75.00	$22,040.00	SUSAN SMART	7638 WOHLHEUTER RD	DECK
3/18/2026	B26-32	$220.00	$68,000.00	BRADY BROWN	6161 WILDWOOD	DETACHED GARAGE
3/25/2026	B26-33	$50.00	$5,000.00	MARK DOBSON	8219 BOSTON STATE RD	FENCE
3/30/2026	B26-34	$100.00	$8,000.00	LINDA SCHOOLEY	6415 WILLOW DR	SOLAR
3/26/2026	B26-35	$135.00	$25,000.00	LOUIS PATRONE	7660 ENDRESS	POLE BARN
3/30/2026	B26-36	$50.00	$0.00	JASON MOREHOUSE	9044 ROCKWOOD RD	DEMOLITION
3/17/2026	B26-37	$50.00	$30,900.00	BILL UNVERZART	5973 PFARNER RD	ROOF
3/27/2026	B26-38	$50.00	$30,000.00	PAUL KACZMARSKI	6477 KEVINTON PLACE	ROOF
3/30/2026	B26-39	$50.00	$12,000.00	SHAWN VANDERDOES	8406 BOSTON STATE RD	ROOF
3/31/2026	B26-40	$190.00	$60,000.00	JOSHUA BENNER	7050 ECKHARDT RD	PRIVATE GARAGE
3/31/2026	B26-41	$50.00	$12,600.00	CHARLIE DUNHAM	7898 BOSTON ST #59	DEMOLITION
3/31/2026	B26-42	$50.00	$12,600.00	CHARLIE DUNHAM	7898 BOSTON STATE #44	DEMOLITION
3/31/2026	B26-43	$50.00	$12,600.00	CHARLIE DUNHAM	7898 BOSTON STATE #45	DEMOLITION
3/31/2026	B26-44	$50.00	$6,330.00	MIKE WERONSKI	5445 KELLER RD	SUMP PUMP
3/18/2026	B23-46	$25.00	$0.00	ALAN BRADEN	6290 PFARNER	TRUSS PLACARD

TOTAL BUILDING PERMITS:	22
TOTAL BUILDING PERMIT FEES:	$2,862.50
TOTAL CERTIFICATE OF COMPLIANC	$950.00
TOTAL	$3,812.50

END OF MONTH REPORT

CERTIFICATE OF COMPLIANCE

MONTH	PERMIT#	NAME	ADDRESS	FEE
3/20/2026	B25-263	MCDOUGALD	9866 BOSTON STATE RD	$50.00
3/9/2026	B26-23	KOLODIEJCZAK	7631 ZIMMERMAN RD	$50.00
3/27/2026	B26-27	FISHER	7588 LOWER EAST HILL	$50.00
3/12/2026	B26-28	SWARTWOOD	9184 BACK CREEK RD	$50.00
3/17/2026	B26-29	CONSTANTINO	8920 HICKORY MEADOWS	$50.00
3/27/2026	B26-30	LAKS	8398 BOSTON ST RD	$50.00
3/18/2026	B26-31	SMART	7638 WOHLHUETER	$50.00
3/25/2026	B26-33	MCD SOLUTIONS	8219 BOSTON ST RD	$50.00
3/30/2026	B26-34	SCHOOLEY	6415 WILLOW DR	$50.00
3/26/2026	B26-35	PATRONE	7660 ENDRESS	$50.00
3/30/2026	B26-36	MOREHOUSE	9044 ROCKWOOD	$50
3/27/2026	B26-37	UNVERZART	5973 PFARNER RD	$50.00
3/27/2026	B26-38	KACZMARSKI	6477 KEVINTON	$50.00
3/30/2026	B26-39	VANDERDOES	8406 BOSTON ST RD	$50.00
3/31/2026	B26-40	BENNER	7050 ECKHARDT RD	$50.00
3/31/2026	B26-41	DUNHAM	7898 BOSTON ST RD #44	$50.00
3/31/2026	B26-42	DUNHAM	7898 BOSTON ST RD #59	$50.00
3/31/2026	B26-43	DUNHAM	7898 BOSTON ST RD #45	$50.00
3/31/2026	B26-44	WERONSKI	5445 KELLER RD	$50.00

TOTAL : $950.00

Town of Boston
Income Statement: 2026
For the Period Ending 3/31/26

General					
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	% YTD
Revenues					
A00-1001-0000-0000	REAL PROPERTY TAXES	$ 143,692	$ 143,692	$ 143,692	100.00%
A00-1030-0000-0000	SPECIAL ASSESSMENTS	3,446	3,446	3,445	99.98%
A00-1090-0000-0000	INT.& PENALTIES REAL PROP.TAX	24,000	24,000	-	0.00%
A00-1120-0000-0000	NONPROPERTY TAX DISTRIB BY CTY	1,025,000	1,025,000	8,447	0.82%
A00-1170-0000-0000	FRANCHISES	120,000	120,000	-	0.00%
A00-1255-0000-0000	CLERK FEES	3,800	3,800	777	20.45%
A00-1550-0000-0000	DOG CONTROL FEES	200	200	40	20.00%
A00-1972-0000-0000	PROGRAM FOR AGING	1,500	1,500	-	0.00%
A00-2001-0000-0000	PARK & RECREATION INCOME	5,000	5,000	-	0.00%
A00-2025-0000-0000	SPECIAL RECREATIONAL FACILITY	3,000	3,000	75	2.50%
A00-2089-0000-0000	CULTURAL & REC INCOME	-	-	-	100.00%
A00-2110-0000-0000	ZONING INCOME	2,500	2,500	400	16.00%
A00-2401-0000-0000	INTEREST AND EARNINGS	75,000	75,000	14,298	19.06%
A00-2410-0000-0000	RENT / REAL PROP INCOME	98,964	98,964	24,741	25.00%
A00-2420-0000-0000	NATURAL GAS LEASES & ROYALTIES	500	500	77	15.32%
A00-2530-0000-0000	GAMES OF CHANCE INCOME	200	200	-	0.00%
A00-2544-0000-0000	DOG LICENSES	5,500	5,500	898	16.33%
A00-2545-0000-0000	LICENSES- OTHER	300	300	300	100.00%
A00-2555-0000-0000	BUILDING PERMIT INCOME	60,000	60,000	6,880	11.47%
A00-2590-0000-0000	OTHER PERMIT INCOME	1,000	1,000	-	0.00%
A00-2610-0000-0000	FINES/FORFEITED BAIL	175,000	175,000	5,827	3.33%
A00-2665-0000-0000	SALE OF EQUIPMENT	-	-	-	100.00%
A00-2680-0000-0000	INSURANCE RECOVERIES	-	-	-	100.00%
A00-2701-0000-0000	REFUND-PRIOR YR EXPENDITURE	-	-	1,424	100.00%
A00-2705-0000-0000	GIFTS AND DONATIONS	-	-	7,129	100.00%
A00-2770-0000-0000	OTHER UNCLASSIFIED REVENUES	-	-	-	100.00%
A00-3001-0000-0000	STATE AID - PER CAPITA	49,689	49,689	-	0.00%
A00-3005-0000-0000	STATE AID - MORTGAGE TAX	180,000	180,000	-	0.00%
A00-3060-0000-0000	STATE AID - RECORDS	74,965	74,965	37,482	
A00-3089-0000-0000	STATE AID- OTHER	5,000	5,000	-	0.00%
A00-3097-0000-0000	STATE AID - CAPITAL PROJECTS	-	-	-	100.00%
A00-3809-0000-0000	GEN GOV'T GRANTS - JCAP	-	-	-	100.00%
A00-3897-0000-0000	CULTURAL GRANTS	7,500	7,500	-	0.00%
		$ 2,065,756	**$ 2,065,756**	**$ 255,932**	
Expenditures					
A00-1010-1000-0000	TOWN BOARD-PER SVC	$ 42,140	$ 42,140	$ 10,535	25.00%
A00-1010-4000-0000	TOWN BD-CONTR	3,000	3,000	1,619	53.96%
A00-1110-1000-0000	TOWN JUSTICE- PER SVC	145,993	145,993	34,683	23.76%
A00-1110-2000-0000	JUSTICE - EQUIP	500	500	-	0.00%
A00-1110-4000-0000	TOWN JUSTICE-CONTR	5,700	5,700	1,055	18.50%
A00-1220-0100-0000	SUPERVISOR- PER SVC	192,862	192,862	40,907	21.21%
A00-1220-0200-0000	SUPERVISOR- EQUIP	500	500	-	0.00%
A00-1220-0400-0000	SUPERVISOR- CONTR	7,000	7,000	2,194	31.34%
A00-1320-0402-0000	SPECIAL AUDITS	20,000	20,000	-	0.00%
A00-1321-0400-0000	ACCOUNTANT-CONTRACTUAL	1,500	1,500	-	0.00%
A00-1321-0401-0000	ACCOUNTING FEES	3,500	3,500	1,065	30.43%
A00-1340-0100-0000	BUDGET DIRECTOR- PER SVC	4,490	4,490	1,036	23.08%
A00-1355-0100-0000	ASSESSOR-PERSONAL SVC	64,518	64,518	11,869	18.40%
A00-1355-0200-0000	ASSESSOR - EQUIPMENT	-	-	-	100.00%
A00-1355-0401-0000	ASSESSOR- CONTR	3,000	3,000	159	5.31%
A00-1380-0400-0000	FISCAL AGENT- CONTRACT	10,000	10,000	-	0.00%
A00-1410-0100-0000	TOWN CLERK- PER SVC	137,502	137,502	29,361	21.35%
A00-1410-0200-0000	TOWN CLERK- EQUIP	500	500	-	0.00%
A00-1410-0401-0000	TOWN CLERK- CONTR	3,250	3,488	508	14.56%
A00-1420-0100-0000	TOWN ATTORNEY- PER SVC	20,775	20,775	5,194	25.00%
A00-1420-0401-0000	ATTORNEY- CONTR	47,500	47,500	6,035	12.71%
A00-1430-4000-0000	PERSONNEL- CONTR	8,100	8,100	1,500	18.52%
A00-1440-0400-0000	ENGINEER- CONTR	20,000	22,146	-	0.00%
A00-1460-0100-0000	RECORDS MGT- PER SVC	18,884	18,884	-	0.00%
A00-1460-0200-0000	RECORDS MGT- EQUIP	-	-	-	100.00%
A00-1460-0401-0000	RECORDS MGT- CONTR	4,700	4,700	1,237	26.32%
A00-1460-0402-0000	RECORDS MGT - GRANT CONTR	74,965	74,965	-	
A00-1620-0101-0000	BUILDINGS -PER SVC	36,823	36,823	6,677	18.13%
A00-1620-0200-0000	BUILDINGS- EQUIP	50,000	50,000	-	0.00%
A00-1620-0400-0000	BUILDINGS- CONTR	88,000	88,000	13,753	15.63%
A00-1620-0402-0000	BUILDINGS- CONTR-REC CENTER	10,000	10,000	2,194	21.94%
A00-1620-0403-0000	BUILDING- CONTR- HIGHWAY	16,000	16,000	1,455	9.09%
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	16,000	16,000	1,563	9.77%
A00-1650-0200-0000	CENTR COMM- EQUIP	15,000	17,027	2,099	12.33%
A00-1650-0400-0000	CENT COMMUNICATIONS- CONTR	35,000	35,000	19,118	54.62%
A00-1670-0200-0000	CENT PRINT/MAIL- EQUIP	-	-	-	100.00%
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	22,000	22,000	5,674	25.79%
A00-1910-0000-0000	UNALLOCATED INSURANCE	107,000	107,000	100,135	93.58%
A00-1920-0000-0000	MUNICIPAL ASSOCIATION DUES	4,300	4,300	2,600	60.47%
A00-1930-0000-0000	JUDGEMENT AND CLAIMS	500	500	150	30.05%
A00-1950-0000-0000	TAXES & ASSESSMNTS ON PROPERTY	5,000	5,000	6,181	123.63%
A00-1989-0400-0000	OTHER GENERAL GOV'T SUPPORT	21,600	21,600	5,700	26.39%
A00-1990-0000-0000	CONTINGENT ACCOUNT	5,000	5,000	-	0.00%

A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	6,000	6,000	563	9.39%
A00-3510-0100-0000	DOG CONTROL- PER SVC	16,896	16,896	4,224	25.00%
A00-3510-0200-0000	DOG CONTROL- EQUIP	250	250	-	0.00%
A00-3510-0400-0000	DOG CONTROL- CONTR	3,000	3,000	31	1.04%
A00-3620-0100-0000	SAFETY INSPECT-PER SVC	175,569	175,569	19,230	10.95%
A00-3620-0200-0000	SAFETY INSPECT- EQUIP	500	500	-	0.00%
A00-3620-0400-0000	SAFETY INSPECT- CONTR	9,000	9,000	1,949	21.66%
A00-3989-0400-0000	Public Safety, Other - Cont.	1,400	1,400	-	
A00-5010-0100-0000	HIGHWAY SUPT-PER SVC	109,995	109,995	25,226	22.93%
A00-5010-0200-0000	HIGHWAY SUPT - EQUIPMENT	500	500	-	0.00%
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	5,000	5,000	1,235	24.69%
A00-5132-0400-0000	GARAGE-CONTR	26,000	26,000	8,559	32.92%
A00-5182-0400-0000	STREET LIGHTING-CONTR	30,000	30,000	4,861	16.20%
A00-6772-0100-0000	PROGRAM FOR AGING-PER SVC	4,000	4,000	172	4.31%
A00-6772-0200-0000	NUTRITION EQUIPMENT & CHAIRS	40,383	40,383	9,474	23.46%
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	9,000	9,000	861	9.56%
A00-7110-0100-0000	PARKS- PER SVC	156,336	156,336	14,771	9.45%
A00-7110-0201-0000	EQUIPMENT	22,000	22,000	1,109	5.04%
A00-7110-0400-0000	PARKS- CONTR	25,000	25,000	1,664	6.66%
A00-7270-0100-0000	EVENT COORDINATOR - PER SVC	3,206	3,206	548	17.10%
A00-7270-0400-0000	BAND CONCERTS- CONTR	8,500	8,500	641	7.54%
A00-7310-0400-0000	YOUTH PROGRAMS-CONTR	75,000	75,000	75,000	100.00%
A00-7510-0100-0000	TOWN HISTORIAN-PER SVC	4,552	4,552	1,138	25.00%
A00-7510-0401-0000	HISTORIAN- CONTR	700	700	40	5.71%
A00-7520-0400-0000	HISTORIAN PROP-CONTR	3,000	3,000	-	0.00%
A00-7550-0400-0000	CELEBRATIONS- CONTR	25,000	25,000	-	0.00%
A00-7620-0400-0000	ADULT REC- BOSTON SRS.	15,000	15,000	5,515	36.77%
A00-7620-0402-0000	ADULT REC- BOS YOUNG @ HEART	15,000	15,000	1,675	11.17%
A00-7989-0400-0000	OTHER CULTURE/REC- CONTR	1,000	1,000	1,000	100.00%
A00-8010-0100-0000	ZONING- PER SVC	7,868	7,868	1,289	16.38%
A00-8010-0400-0000	ZONING-CONTR	5,000	5,000	52	1.03%
A00-8020-0100-0000	PLANNING-PER SVC	6,294	6,294	619	9.84%
A00-8020-0400-0000	PLANNING- CONTR	8,000	8,000	295	3.69%
A00-8410-0200-0000	ELECTRIC & POWER - EQUIP	-	-	-	100.00%
A00-8410-0400-0000	ELECTRIC & POWER - CONTR.	-	-	240	$240.00
A00-8540-0400-0000	DRAINAGE-CONTR	-	-	-	100.00%
A00-8710-0100-0000	CONSERVATION-PER SVC	3,147	3,147	34	1.09%
A00-8710-0400-0000	CONSERVATION- CONTR	6,550	6,550	42	0.64%
A00-8745-0400-0000	FLOOD & EROSION CONTROL-CONTRA	-	-	-	100.00%
A00-8810-0100-0000	CEMETERY- PER SVC.	-	-	-	100.00%
A00-8810-0400-0000	CEMETERY-CONTRACTUAL	300	300	-	0.00%
A00-8989-0400-0000	OTHER HOME/COM SVC-CONTR	71,000	71,000	-	0.00%
A00-9010-0800-0000	STATE RETIREMENT	135,000	135,000	31,226	23.13%
A00-9030-0800-0000	SOCIAL SECURITY	91,000	91,000	16,470	18.10%
A00-9040-0800-0000	WORKERS' COMPENSATION	19,000	19,000	18,444	97.07%
A00-9050-0800-0000	UNEMPLOYMENT INSURANCE	6,000	6,000	-	0.00%
A00-9055-0800-0000	DISABILITY INSURANCE	1,000	1,000	-	0.00%
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	95,000	95,000	16,886	17.77%
A00-9730-0600-0000	BAN PRINCIPAL	50,000	50,000	50,000	100.00%
A00-9730-0700-0000	BAN INTEREST	16,410	16,410	8,830	53.81%
A00-9950-0900-0000	TRANSFERS TO CAPITAL PROJECTS FUND	40,000	40,000	-	0.00%
		$ 2,626,458	**$ 2,630,869**	**$ 640,171**	

Highway					
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**% YTD**
Revenue					
DB0-1001-0000-0000	REAL PROPERTY TAX	$ 877,124	$ 877,124	$ 877,124	100.00%
DB0-1120-0000-0000	NON-PROPERTY TAX DIST. BY CNTY	225,000	225,000	225,000	100.00%
DB0-2401-0000-0000	INTEREST AND EARNINGS	65,000	65,000	11,412	17.56%
DB0-2650-0000-0000	SALE OF SCRAP	-	-	-	100.00%
DB0-2665-0000-0000	SALE OF EQUIPMENT	-	-	-	100.00%
DB0-2680-0000-0000	INSURANCE RECOVERIES	-	-	-	100.00%
DB0-2701-0000-0000	REFUND-PRIOR YR EXPENDITURES	-	-	-	100.00%
DB0-2770-0000-0000	OTHER UNCLASSIFIED	-	-	-	100.00%
DB0-2770-1000-0000	OTHER UNCLASSIFIED - FUEL REIMBURSEMENTS	-	-	-	100.00%
DB0-2801-0000-0000	INTERFUND REVENUES	71,000	71,000	-	0.00%
DB0-3501-0000-0000	STATE AID	205,435	205,435	-	0.00%
		$ 1,443,559	**$ 1,443,559**	**$ 1,113,536**	
Expenditure					
DB0-5110-0100-0000	GENERAL REPAIRS-PER SVC	$ 248,745	$ 248,745	$ -	0.00%
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	203,647	203,647	-	0.00%
DB0-5110-0410-0000	GEN REPAIRS-FUEL & DIESEL	60,000	60,000	11,781	19.63%
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	30,000	30,000	-	0.00%
DB0-5112-0200-0000	CAPITAL OUTLAY	205,435	205,435	-	0.00%
DB0-5130-0200-0000	MACHINERY- EQUIPMENT	258,000	436,476	-	0.00%
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	65,000	65,000	14,506	22.32%
DB0-5140-0100-0000	BRUSH & WEEDS-PER SVC (General Fund to Reimb)	33,235	33,235	-	0.00%
DB0-5140-0400-0000	MISC BRUSH & WEEDS-CONTRACTUAL	5,000	5,000	-	0.00%
DB0-5142-0100-0000	SNOW REMOVAL-PER SVC	220,182	220,182	113,780	51.68%
DB0-5142-0400-0000	SNOW REMOVAL- CONTRACTUAL	130,695	130,695	62,449	47.78%
DB0-9010-0800-0000	STATE RETIREMENT	75,000	75,000	18,229	24.31%
DB0-9030-0800-0000	SOCIAL SECURITY	40,000	40,000	8,530	21.32%
DB0-9040-0800-0000	WORKERS' COMPENSATION	39,000	39,000	38,320	98.26%
DB0-9050-0800-0000	UNEMPLOYMENT INSURANCE	-	-	-	100.00%
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	92,000	92,000	14,433	15.69%
		$ 1,705,939	**$ 1,884,415**	**$ 282,028**	

Lighting					
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**% YTD**
Revenue					
L30-1001-0000-0000	REAL PROPERTY TAX	$ 17,923	$ 17,923	$ 17,923	100.00%
L30-2401-0000-0000	INTEREST AND EARNINGS	700	700	95	13.61%
		$ 18,623	**$ 18,623**	**$ 18,018**	
Expenditure					
L30-5182-0401-0000	CONTRACTS	$ 20,000	$ 20,000	$ 3,150	15.75%
		$ 20,000	**$ 20,000**	**$ 3,150**	

Fire					
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**% YTD**
Revenue					
SF0-1001-0000-0000	REAL PROPERTY TAX	$ 945,104	$ 945,104	$ 945,104	100.00%
SF0-1120-0000-0000	NONPROPERTY TAX DIST	220,000	220,000	220,000	100.00%
SF0-2401-0000-0000	INTEREST EARNINGS	20,000	20,000	3,319	16.59%
		$ 1,185,104	**$ 1,185,104**	**$ 1,168,423**	
Expenditure					
SF0-3410-0401-0000	CONTRACTS	$ 756,204	$ 756,204	$ 31,488	4.16%
SF0-9025-0400-0000	SERVICE AWARDS PROGRAM - Cont.	14,800	14,800	3,796	
SF0-9025-0800-0000	SERVICE AWARDS PROGRAM - Benefits	400,000	400,000	-	0.00%
SF0-9040-0800-0000	WORKERS COMP INSURANCE	14,100	14,100	11,846	84.01%
		$ 1,185,104	**$ 1,185,104**	**$ 47,129**	

Refuse					
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**% YTD**
Revenue					
SG0-1001-0000-0000	REAL PROPERTY TAX	$ 1,028,140	$ 1,028,140	$ 1,028,140	100.00%
SG0-2130-0000-0000	REFUSE AND GARBAGE CHARGES	5,000	5,000	1,941	38.81%
SG0-2401-0000-0000	INTEREST EARNINGS	20,000	20,000	3,410	17.05%
		$ 1,053,140	**$ 1,053,140**	**$ 1,033,491**	
Expenditure					
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	$ 1,053,140	$ 1,053,140	$ 167,073	15.86%
		$ 1,053,140	**$ 1,053,140**	**$ 167,073**	

Ambulance					
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**% YTD**
Revenue					
SM0-1001-0000-0000	REAL PROPERTY TAX	$ 103,165	$ 103,165	$ 103,165	100.00%
SM0-1120-0000-0000	NONPROPERTY TAX DISTRIBUTION	50,000	50,000	50,000	100.00%
SM0-2401-0000-0000	INTEREST INCOME	11,000	11,000	2,284	20.76%
		$ 164,165	**$ 164,165**	**$ 155,449**	
Expenditure					
SM0-4540-0200-0000	AMBULANCE- CAPITAL EQUIPMENT	$ -	$ 137,664	$ -	0.00%
SM0-4540-0400-0000	CONTRACTUAL	148,165	148,165	56,516	38.14%
SM0-9025-0800-0000	LOCAL PENSION FUND	10,000	10,000	-	0.00%
SM0-9040-0800-0000	WORKER'S COMP	6,000	6,000	4,906	81.77%
SM0-9730-0600-0000	BAN'S PRINCIPAL	-	-	-	100.00%
SM0-9730-0700-0000	BAN'S INTEREST	-	-	-	100.00%
		$ 164,165	**$ 301,829**	**$ 61,422**	

Water #1					
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**% YTD**
Revenue					
HA0-1001-0000-0000	REAL PROPERTY TAX	$ 226,977	$ 226,977	$ 226,977	100.00%
HA0-2401-0000-0000	INTEREST EARNINGS	10,000	10,000	1,851	18.51%
		$ 236,977	**$ 236,977**	**$ 228,828**	
Expenditure					
HA0-8340-0400-0000	CONTRACTUAL	$ 32,653	$ 32,653	$ 30,552	93.57%
HA0-9730-0600-0000	BAN'S- PRINCIPAL	102,377	102,377	-	0.00%
HA0-9730-0700-0000	BAN'S- INTEREST	101,947	101,947	-	0.00%
		$ 236,977	**$ 236,977**	**$ 30,552**	

Water #2					
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**% YTD**
Revenue					
HB0-1001-0000-0000	REAL PROPERTY TAX	$ 51,711	$ 51,711	$ 51,711	100.00%
HB0-2401-0000-0000	INTEREST & EARNINGS	4,500	4,500	852	18.93%
		$ 56,211	**$ 56,211**	**$ 52,563**	
Expenditure					
HB0-8340-0400-0000	CONTRACTUAL	$ 38,445	$ 38,445	$ 13,025	33.88%
HB0-9730-0600-0000	BAN'S - PRINCIPAL	9,000	9,000	-	0.00%
HB0-9730-0700-0000	BAN INTEREST	8,766	8,766	-	0.00%
		$ 56,211	**$ 56,211**	**$ 13,025**	

Water #3					
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**% YTD**
Revenue					
HC0-1001-0000-0000	REAL PROPERTY TAX	$ 263,295	$ 263,295	$ 263,295	100.00%
HC0-1028-0000-0000	SPECIAL ASSESSMENTS	733	733	733	
HC0-2401-0000-0000	INTEREST AND EARNINGS	25,000	25,000	4,867	19.47%
		$ 289,028	**$ 289,028**	**$ 268,895**	
Expenditure					
HC0-8340-0400-0000	CONTRACTUAL	$ 26,800	$ 26,800	$ 17,045	63.60%
HC0-9710-0600-0000	Serial Bonds - Principal	130,200	130,200	-	
HC0-9710-0700-0000	Serial Bonds - Interest	100,671	100,671	58,932	
HC0-9730-0600-0000	BAN'S- PRINCIPAL	15,885	15,885	-	0.00%
HC0-9730-0700-0000	BAN INTEREST	15,472	15,472	-	0.00%
		$ 289,028	**$ 289,028**	**$ 75,977**	

Water Ext 1					
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**% YTD**
Revenue					
HD0-1001-0000-0000	REAL PROPERTY TAX	$ 3,006	$ 3,006	$ 3,006	100.00%
HD0-2401-0000-0000	INTEREST AND EARNINGS	1,750	1,750	405	23.14%
		$ 4,756	**$ 4,756**	**$ 3,411**	
Expenditure					
HD0-8340-0400-0000	CONTRACTS	$ 1,339	$ 1,339	$ 687	51.32%
HD0-9730-0600-0000	BAN's - PRINCIPAL	$ 1,712	$ 1,712	$ -	0.00%
HD0-9730-0700-0000	BAN'S - INTEREST	$ 1,705	$ 1,705	$ -	0.00%
		$ 4,756	**$ 4,756**	**$ 687**	

Water Ext 2					
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**% YTD**
Revenue					
HE0-1001-0000-0000	REAL PROPERTY TAX	$ 29,275	$ 29,275	$ 29,275	100.00%
HE0-2401-0000-0000	INTEREST AND EARNINGS	5,000	5,000	1,359	27.17%
		$ 34,275	**$ 34,275**	**$ 30,634**	
Expenditure					
HE0-8340-0400-0000	CONTRACTUAL	$ 31,736	$ 31,736	$ -	0.00%
HE0-9730-0600-0000	BAN- PRINCIPLE	1,286	1,286	-	0.00%
HE0-9730-0700-0000	BAN INTEREST	1,253	1,253	-	0.00%
		$ 34,275	**$ 34,275**	**$ -**	

Water #3 Ext. 1					
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**% YTD**
Revenue					
HF0-1001-0000-0000	REAL PROPERTY TAX	$ 10,978	$ 10,978	$ 10,978	100.00%
HF0-2401-0000-0000	INTEREST AND EARNINGS	1,200	1,200	267	22.24%
		$ 12,178	**$ 12,178**	**$ 11,245**	
Expenditure					
HF0-8340-0400-0000	CONTRACTUAL	$ 3,237	$ 3,237	$ -	0.00%
HF0-9710-0600-0000	Serial Bonds - Principal	6,250	6,250	-	0.00%
HF0-9710-0700-0000	Serial Bonds - Interest	1,225	1,225	-	0.00%
HF0-9730-0600-0000	PRINC PMTS- BANS	743	743	-	0.00%
HF0-9730-0700-0000	INTEREST PMTS. BANS	723	723	-	0.00%
		$ 12,178	**$ 12,178**	**$ -**	

Capital Projects

Waterline Replacements - Phase 1

Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H04-2401-0000-0000	INTEREST & EARNINGS	$ -	$ 3,150	$ 94,082	
H04-5031-0000-0000	INTERFUND TRANSFERS	-	-	-	
		$ -	**$ 3,150**	**$ 94,082**	
Expenditure					
H04-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 1				
	Construction	$ 2,415,741	$ -	$ 2,141,597	88.65%
	Engineering	355,000	600	350,440	98.72%
	Advertisment for Bids	-	-	466	
	Permit Fees	-	-	110	
		$ 2,770,741	**$ 600**	**$ 2,492,613**	

Town of Boston Comprehensive Plan Update

Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H05-2706-0000-0000	GRANTS FROM LOCAL GOVT	$ 25,000	$ -	$ -	
H05-3097-0000-0000	STATE AID CAPITAL PROJECTS	$ 63,000	$ -	$ 63,000	100.00%
H05-5031-0000-0000	INTERFUND TRANSFERS	$ 6,870	$ -	$ 7,000	101.89%
		$ 94,870	**$ -**	**$ 70,000**	
Expenditure					
H05-8020-0200-0000	COMPREHENSIVE PLAN UPDATE	$ 94,870	$ -	$ 94,870	100.00%
		$ 94,870	**$ -**	**$ 94,870**	

Town Hall Generator

Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H06-2401-0000-0000	INTEREST & EARNINGS	$ -	$ -	$ 4,655	
H06-5031-0000-0000	INTERFUND TRANSFERS	-	-	276,439	
		$ -	**$ -**	**$ 281,094**	
Expenditure					
H06-1620-0200-0000	TOWN HALL GENERATOR				
	Construction	$ 253,546	$ -	$ 253,546	100.00%
	Engineering	20,000	-	20,000	100.00%
	Advertisment for Bids	-	-	732	100.00%
	National Fuel Hookup	-	-	6,816	
		$ 273,546	**$ -**	**$ 281,094**	

Town Hall Entryway

Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H07-2401-0000-0000	INTEREST & EARNINGS	$ -	$ -	$ 33	
H07-5031-0000-0000	INTERFUND TRANSFERS	64,125	-	59,760	
		$ 64,125	**$ -**	**$ 59,793**	
Expenditure					
H07-1620-0200-0000	TOWN HALL ENTRYWAY				
	Construction	$ 46,525	$ -	$ 41,625	89.47%
	Engineering	17,600	-	17,600	100.00%
	Advertisment for Bids	-	-	568	
		$ 64,125	**$ -**	**$ 59,793**	

Fuel Tank Replacement

Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H08-5031-0000-0000	INTERFUND TRANSFERS	-	-	417,691	
		$ -	**$ -**	**$ 417,691**	
Expenditure					
H08-1620-0200-0000	FUEL TANK REPLACEMENT - NEW FUEL ISLAND				
	Engineering (Res. 2025-26)	64,020	6,291	41,481	64.79%
	Removal	$ 75,560	$ -	$ 60,671	80.30%
	Mis. Exp. - Bidding / Paving Open Ground	-	-	3,619	
	Construction	293,000	19,950	19,950	6.81%
		$ 432,580	**$ 26,241**	**$ 125,721**	

Holiday Lights

Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H09-5031-0000-0000	INTERFUND TRANSFERS	-	-	12,500	
		$ -	**$ -**	**$ 12,500**	
Expenditure					
H09-1440-0200-0000	ENGINEERING - HOLIDAY LIGHTS	$ 12,500	$ -	$ 9,209	73.68%
		$ 12,500	**$ -**	**$ 9,209**	

Waterline Replacements - Phase 2

Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H10-5031-0000-0000	INTERFUND TRANSFERS	-	-	-	
		$ -	**$ -**	**$ -**	
Expenditure					
H10-1440-0200-0000	ENGINEERING - WATER PHASE 2	$ 991,130	$ 53,664	$ 82,560	8.33%
		$ 991,130	**$ 53,664**	**$ 82,560**	

Monthly Cash Balances 2026

Fund	Acct #	Account	1/31/2026	2/28/2026	3/31/2026
General (A)	A00-0201-0000	General Fund Cash	**$ 1,173,467**	**$ 1,078,342**	$ 1,053,030
General (A)	A00-0210-0000	Petty Cash	$ 500	$ 500	$ 500
General (A)	A00-0878-0300	Reserve for Tri-Seq	$ 8,179	$ 8,202	$ 8,226
General (A)	A00-0878-0600	Reserve for Sr. Facility	$ 70,066	$ 70,258	$ 70,469
General (A)	A00-0878-0700	Reserve for Tax Stable	$ 96,875	$ 97,141	$ 97,433
General (A)	A00-0878-0800	Reserve for Bldgs & Parks	$ 143,767	$ 144,161	$ 144,594
General (A)	A00-0878-0900	Reserve for Recreation	$ 42,442	$ 42,558	$ 42,686
General (A)	A00-0878-1000	Reserve for Drainage	$ 144,101	$ 144,496	$ 144,930
			$ 1,679,397	$ 1,585,657	$ 1,561,868
Highway (DB)	DB0-0201-0000	Highway Cash	**$ 952,909**	$ 886,166	$ 1,885,007
Highway (DB)	DB0-0878-0100	Reserve or HWY Equipment	$ 331,755	$ 332,664	$ 333,663
			$ 1,284,664	$ 1,218,829	$ 2,218,670
Capital Projects (H)	H00-0201-0000	Capital Projects Cash	**$ 296,631**	**$ 296,631**	$ 216,726
Capital Projects (H)	H03-0231-0000	Restricted Cash - Water Tank BAN	$ 155,674	$ 156,101	$ 156,570
Capital Projects (H)	H04-0231-0000	Restricted Cash - Waterline Repairs BAN	$ 358,400	$ 355,177	$ 355,649
			$ 810,705	$ 807,909	$ 728,945
Fire Protection (SF)	SF0-0201-0000	Fire Fund Cash	$ 151,041	$ 151,341	$ 1,287,781
Fire Protection (SF)	Nationwide	Restricted - LOSAP Fair Market Value	$ 2,850,919	$ 2,868,223	$ 2,701,954
			$ 3,001,960	$ 3,019,565	$ 3,989,735
Lighting (SL)	L30-0201-0000	Lighting Fund Cash	$ 9,272	$ 9,294	$ 24,115
			$ 9,272	$ 9,294	$ 24,115
Ambulance (SM)	SM0-0201-0000	Ambulance Fund Cash	$ 103,312	$ 102,803	$ 241,014
Ambulance (SM)	SM0-0878-0001	Reserve for Ambulance	$ 145,303	$ 145,701	$ 146,139
			$ 248,615	$ 248,504	$ 387,153
Garbage (SG/SR)	SG0-0201-0000	Garbage & Refuse Fund Cash	$ 238,740	$ 240,478	$ 1,104,502
			$ 238,740	$ 240,478	$ 1,104,502
Water (SW)	HA0-0201-0000	(HA) Water District #1	$ 205,462	$ 205,952	$ 403,174
Water (SW)	HB0-0201-0000	(HB) Water District #2	$ 108,916	$ 109,176	$ 148,155
Water (SW)	HC0-0201-0000	(HC) Water District #3	$ 150,529	$ 91,815	$ 339,468
Water (SW)	HC0-0878-0100	Reserve for Debt - Dist. 3	$ 405,007	$ 406,117	$ 407,337
Water (SW)	HD0-0201-0000	(HD) Water Ext. 1	$ 56,241	$ 56,375	$ 58,810
Water (SW)	HE0-0201-0000	(HE) Water Ext. 2	$ 182,709	$ 183,146	$ 212,841
Water (SW)	HF0-0201-0000	(HF) Water Dist. 3 Ext.	$ 34,435	$ 34,517	$ 45,585
			$ 1,143,299	$ 1,087,098	$ 1,615,370
		Total held by Town	$ 5,565,733	$ 5,349,111	$ 8,928,404
		Total held at Nationwide (Fire LOSAP)	$ 2,850,919	$ 2,868,223	$ 2,701,954
			$ 8,416,652	$ 8,217,335	$ 11,630,358

Town of Boston
Annual Financial Report

For the Fiscal Period 01/01/2025 - 12/31/2025

Town of Boston

Annual Financial Report

For the Fiscal Period 01/01/2025 - 12/31/2025

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Jason Keding (LG140308300000A), hereby certify that I am the Chief Financial Officer of the Town of Boston, and that the information provided in the Annual Financial Report of the Town of Boston for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

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

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$602,307.00	$1,244,815.00	$1,209,836.00
210 - Petty Cash	$500.00	$500.00	$500.00
Total for Cash and Cash Equivalents	**$602,807.00**	**$1,245,315.00**	**$1,210,336.00**
Investments			
450 - Investments in Securities	$821,089.00	$735,108.00	$1,143,992.00
Total for Investments	**$821,089.00**	**$735,108.00**	**$1,143,992.00**
Restricted Investments			
452 - Investments in Securities Special Reserves	$503,889.00	$483,771.00	$460,013.00
Total for Restricted Investments	**$503,889.00**	**$483,771.00**	**$460,013.00**
Net Taxes Receivable			
250 - Taxes Receivable Current	$1,500.00	$1,500.00	-
Total for Net Taxes Receivable	**$1,500.00**	**$1,500.00**	**$0.00**
Net Other Receivables			
380 - Accounts Receivable	$28,768.00	$28,900.00	$30,463.00
454 - Leases Receivable	$649,300.00	$710,959.00	$775,368.00
Total for Net Other Receivables	**$678,068.00**	**$739,859.00**	**$805,831.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Due From			
391 - Due From Other Funds	$28,896.00	-	$250,000.00
440 - Due from Other Governments *NYS Trooper Rent, DASNY Grant, Erie County Polling Place, Clerk & Justice Fees*	$103,299.00	$37,038.00	$28,926.00
Total for Due From	**$132,195.00**	**$37,038.00**	**$278,926.00**
Other Assets			
480 - Prepaid Expenses	$39,726.00	$35,242.00	$22,417.00
Total for Other Assets	**$39,726.00**	**$35,242.00**	**$22,417.00**
Total for Assets	**$2,779,274.00**	**$3,277,833.00**	**$3,921,515.00**
Total for Assets and Deferred Outflows	**$2,779,274.00**	**$3,277,833.00**	**$3,921,515.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$111,972.00	$132,082.00	$162,550.00
601 - Accrued Liabilities	$29,111.00	$26,793.00	$11,412.00
Total for Payables	**$141,083.00**	**$158,875.00**	**$173,962.00**
Other Liabilities			
688 - Other Liabilities	-	$5,064.00	$186,151.00
Total for Other Liabilities	**$0.00**	**$5,064.00**	**$186,151.00**
Total for Liabilities	**$141,083.00**	**$163,939.00**	**$360,113.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *Lease of Trooper Barracks / Taxes Receivable*	$504,722.00	$561,690.00	$621,906.00
Total for Deferred Inflows of Resources	**$504,722.00**	**$561,690.00**	**$621,906.00**
Total for Deferred Inflows	**$504,722.00**	**$561,690.00**	**$621,906.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$39,726.00	$35,242.00	$22,417.00

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Nonspendable Fund Balance	**$39,726.00**	**$35,242.00**	**$22,417.00**
Restricted Fund Balance			
878 - Capital Reserve	$407,309.00	$391,047.00	$371,843.00
880 - Reserve For Tax Stabilization	$96,580.00	$92,724.00	$88,170.00
Total for Restricted Fund Balance	**$503,889.00**	**$483,771.00**	**$460,013.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$560,702.00	$509,330.00	$399,467.00
915 - Assigned Unappropriated Fund Balance	$4,411.00	$18,045.00	$103,441.00
Total for Assigned Fund Balance	**$565,113.00**	**$527,375.00**	**$502,908.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$1,024,741.00	$1,505,816.00	$1,954,158.00
Total for Unassigned Fund Balance	**$1,024,741.00**	**$1,505,816.00**	**$1,954,158.00**
Total for Fund Balance	**$2,133,469.00**	**$2,552,204.00**	**$2,939,496.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$2,779,274.00**	**$3,277,833.00**	**$3,921,515.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$141,964.00	$141,559.00	$164,464.00
1030 - Special Assessments	$992.00	$1,341.00	$1,443.00
Total for Property Taxes	**$142,956.00**	**$142,900.00**	**$165,907.00**
Property Tax Items			
1089 - Other Tax Items	$1,500.00	-	-
1090 - Interest and Penalties on Real Prop Taxes	$22,555.00	$25,236.00	$23,053.00
Total for Property Tax Items	**$24,055.00**	**$25,236.00**	**$23,053.00**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$1,085,754.00	$977,191.00	$1,072,754.00
1170 - Franchise Tax	$104,788.00	$113,547.00	$121,774.00
Total for Non-Property Tax Items	**$1,190,542.00**	**$1,090,738.00**	**$1,194,528.00**
Departmental Income			
1255 - Clerk Fees	$2,719.00	$3,319.00	$3,835.00
1550 - Public Pound Charges Dog Control Fees	$150.00	$200.00	$175.00
1972 - Charges Programs for the Aging	$2,363.00	$1,348.00	$1,739.00
2001 - Park and Recreational Charges	$7,924.00	$5,766.00	$5,123.00
2025 - Special Recreational Facility Charges	$6,055.00	$3,695.00	$975.00
2089 - Other Culture and Recreation Income	$2,050.00	-	-

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2110 - Zoning Fees	$3,600.00	$3,200.00	$2,000.00
Total for Departmental Income	**$24,861.00**	**$17,528.00**	**$13,847.00**
Use of Money and Property			
2401 - Interest and Earnings	$107,551.00	$146,605.00	$127,981.00
2420 - Natural Gas Leases and Royalties	$507.00	$507.00	$512.00
2421 - Lease Payments Collected	$56,968.00	$56,968.00	$56,968.00
Total for Use of Money and Property	**$165,026.00**	**$204,080.00**	**$185,461.00**
Licenses and Permits			
2530 - Games of Chance	$196.00	$526.00	$292.00
2544 - Dog Licenses	$7,386.00	$6,695.00	$5,727.00
2545 - Licenses Other	$300.00	$300.00	$300.00
2555 - Building and Alteration Permits	$103,919.00	$51,051.00	$38,650.00
2590 - Permits Other	$9,195.00	$825.00	$470.00
Total for Licenses and Permits	**$120,996.00**	**$59,397.00**	**$45,439.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$118,100.00	$181,766.00	$167,739.00
Total for Fines and Forfeitures	**$118,100.00**	**$181,766.00**	**$167,739.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	-	$6,700.00
2680 - Insurance Recoveries	-	$7,909.00	$4,656.00
Total for Sales of Property and Compensation for Loss	**$0.00**	**$7,909.00**	**$11,356.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$2,851.00	$5,509.00	$1,427.00
2705 - Gifts and Donations	$650.00	$7,961.00	-
2770 - Unclassified *Marriage Officiant Fee*	$100.00	$50.00	-
Total for Other Revenues	**$3,601.00**	**$13,520.00**	**$1,427.00**
State Aid			
3001 - State Aid Revenue Sharing	$49,689.00	$49,689.00	$49,689.00
3005 - State Aid Mortgage Tax	$227,631.00	$146,183.00	$131,908.00
3089 - State Aid Other *Polling Place, NYS Temporary Assistance Funds, NYSERDA*	$10,440.00	$17,312.00	$1,900.00
3097 - State Aid Capital Projects	$75,000.00	-	-
3305 - State Aid Civil Defense	$5,354.00	-	$7,200.00
3889 - State Aid Other Culture and Recreation	$7,500.00	$7,500.00	$5,000.00
Total for State Aid	**$375,614.00**	**$220,684.00**	**$195,697.00**
Federal Aid			
4089 - Federal Aid Other	-	$181,151.00	$261,731.00
Total for Federal Aid	**$0.00**	**$181,151.00**	**$261,731.00**
Total for Revenues	**$2,165,751.00**	**$2,144,909.00**	**$2,266,185.00**
Total for Revenues and Other Sources	**$2,165,751.00**	**$2,144,909.00**	**$2,266,185.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$40,132.00	$38,220.00	$36,400.00
10104 - Legislative Board - Contractual	$10.00	$326.00	$3,273.00
Total for Legislative Board	**$40,142.00**	**$38,546.00**	**$39,673.00**
Judicial			
11101 - Municipal Court - Personal Services	$138,960.00	$130,284.00	$123,798.00
11102 - Municipal Court - Equipment and Capital Outlay	$5,791.00	-	$10,147.00
11104 - Municipal Court - Contractual	$4,394.00	$3,921.00	$6,369.00
Total for Judicial	**$149,145.00**	**$134,205.00**	**$140,314.00**
Executive			
12201 - Supervisor - Personal Services	$175,444.00	$159,787.00	$142,344.00
12202 - Supervisor - Equipment and Capital Outlay	-	-	$316.00
12204 - Supervisor - Contractual	$4,938.00	$6,104.00	$4,971.00
Total for Executive	**$180,382.00**	**$165,891.00**	**$147,631.00**
Finance			
13204 - Auditor - Contractual	$19,068.00	$16,328.00	$14,225.00
13401 - Budget - Personal Services	$4,275.00	$3,976.00	$3,786.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
13551 - Assessment - Personal Services	$40,946.00	$46,830.00	$47,249.00
13552 - Assessment - Equipment and Capital Outlay	$2,681.00	-	$321.00
13554 - Assessment - Contractual	$1,082.00	$1,548.00	$3,534.00
13804 - Fiscal Agents Fees - Contractual	$6,761.00	$6,701.00	$5,398.00
Total for Finance	**$74,813.00**	**$75,383.00**	**$74,513.00**
Municipal Staff			
14101 - Clerk - Personal Services	$122,837.00	$111,960.00	$106,536.00
14102 - Clerk - Equipment and Capital Outlay	$485.00	$238.00	$806.00
14104 - Clerk - Contractual	$2,761.00	$2,129.00	$2,335.00
14201 - Law - Personal Services	$19,785.00	$18,404.00	$17,527.00
14204 - Law - Contractual	$60,388.00	$46,527.00	$36,429.00
14304 - Personnel - Contractual	$6,595.00	$7,120.00	$6,500.00
14404 - Engineer - Contractual	$23,331.00	$9,140.00	$14,500.00
14602 - Records Management - Equipment and Capital Outlay	-	-	$7,600.00
14604 - Records Management - Contractual	$3,976.00	$381.00	$723.00
Total for Municipal Staff	**$240,158.00**	**$195,899.00**	**$192,956.00**
Shared Services			
16201 - Operation of Plant - Personal Services	$27,924.00	$30,343.00	$21,754.00
16202 - Operation of Plant - Equipment and Capital Outlay	$1,418.00	$38,183.00	$43,387.00
16204 - Operation of Plant - Contractual	$113,517.00	$120,440.00	$116,281.00
16502 - Central Communication System - Equipment and Capital Outlay	$84.00	$7,705.00	$5,073.00
16504 - Central Communication System - Contractual	$32,588.00	$32,898.00	$32,649.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
16702 - Central Printing and Mailing - Equipment and Capital Outlay	-	-	$4,500.00
16704 - Central Printing and Mailing - Contractual	$13,510.00	$11,256.00	$14,753.00
Total for Shared Services	**$189,041.00**	**$240,825.00**	**$238,397.00**
Special Items			
19104 - Unallocated Insurance - Contractual	$96,236.00	$86,491.00	$80,818.00
19204 - Municipal Association Dues - Contractual	$4,195.00	$4,145.00	$4,160.00
19304 - Judgements and Claims - Contractual	$508.00	$1,483.00	$274.00
19504 - Taxes and Assessments on Municipal Property - Contractual	$4,402.00	$4,728.00	$4,016.00
19894 - General Government Support, Other - Contractual *Grant Writer*	$22,800.00	$21,600.00	$18,000.00
Total for Special Items	**$128,141.00**	**$118,447.00**	**$107,268.00**
Total for General Government Support	**$1,001,822.00**	**$969,196.00**	**$940,752.00**
Public Safety			
Traffic Control			
33104 - Traffic Control - Contractual	$3,786.00	$4,523.00	$5,278.00
Total for Traffic Control	**$3,786.00**	**$4,523.00**	**$5,278.00**
Animal Control			
35101 - Dog Control - Personal Services	$16,091.00	$14,968.00	$14,255.00
35102 - Dog Control - Equipment and Capital Outlay	-	$562.00	-
35104 - Dog Control - Contractual	$1,467.00	$1,267.00	$2,585.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Animal Control	**$17,558.00**	**$16,797.00**	**$16,840.00**
Other Public Safety			
36201 - Safety Inspection - Personal Services	$83,579.00	$91,078.00	$83,128.00
36202 - Safety Inspection - Equipment and Capital Outlay	$1,938.00	$774.00	$290.00
36204 - Safety Inspection - Contractual	$7,484.00	$3,048.00	$6,064.00
39894 - Public Safety, Other - Contractual *Property Clean-up Charges to be put on Tax Roll*	$1,500.00	$1,500.00	-
Total for Other Public Safety	**$94,501.00**	**$96,400.00**	**$89,482.00**
Total for Public Safety	**$115,845.00**	**$117,720.00**	**$111,600.00**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$104,779.00	$100,004.00	$94,634.00
50104 - Highway and Street Administration - Contractual	$4,363.00	$4,235.00	$3,462.00
51324 - Garage - Contractual	$25,430.00	$24,982.00	$23,630.00
51824 - Street Lighting - Contractual	$28,761.00	$36,581.00	$26,062.00
Total for Highway	**$163,333.00**	**$165,802.00**	**$147,788.00**
Total for Transportation	**$163,333.00**	**$165,802.00**	**$147,788.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	$1,419.00	$3,654.00	-
67721 - Programs for the Aging - Personal Services	$37,575.00	$35,041.00	$30,711.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
67724 - Programs for the Aging - Contractual	$8,364.00	$8,160.00	$11,498.00
Total for Economic Opportunity and Development	**$47,358.00**	**$46,855.00**	**$42,209.00**
Total for Economic Assistance and Opportunity	**$47,358.00**	**$46,855.00**	**$42,209.00**
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	$119,963.00	$112,310.00	$106,272.00
71102 - Parks - Equipment and Capital Outlay	$18,875.00	$84,846.00	$56,814.00
71104 - Parks - Contractual	$23,204.00	$22,790.00	$20,249.00
72701 - Band Concerts - Personal Services	$2,760.00	$2,840.00	$2,704.00
72704 - Band Concerts - Contractual	$7,778.00	$5,692.00	$10,001.00
73104 - Youth Programs - Contractual	$75,000.00	$75,000.00	$75,000.00
Total for Recreation	**$247,580.00**	**$303,478.00**	**$271,040.00**
Culture			
75101 - Historian - Personal Services	$4,335.00	$4,032.00	$3,840.00
75104 - Historian - Contractual	$368.00	$267.00	$595.00
75202 - Historical Property - Equipment and Capital Outlay	$4,635.00	$2,810.00	-
75504 - Celebrations - Contractual	$17,256.00	$20,845.00	$13,678.00
76204 - Adult Recreation - Contractual	$26,783.00	$28,842.00	$31,193.00
79894 - Culture And Recreation, Other - Contractual *Library Agreement*	$1,000.00	$1,000.00	$1,000.00
Total for Culture	**$54,377.00**	**$57,796.00**	**$50,306.00**
Total for Culture and Recreation	**$301,957.00**	**$361,274.00**	**$321,346.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$5,310.00	$2,968.00	$1,688.00
80104 - Zoning - Contractual	$1,994.00	$1,076.00	$878.00
80201 - Planning and Surveys - Personal Services	$1,065.00	$1,748.00	$1,835.00
80204 - Planning and Surveys - Contractual	$6,090.00	$7,408.00	$10,042.00
Total for General Environment	**$14,459.00**	**$13,200.00**	**$14,443.00**
Source of Power			
84102 - Electric and Power - Equipment and Capital Outlay	$6,490.00	$9,936.00	-
Total for Source of Power	**$6,490.00**	**$9,936.00**	**$0.00**
Natural Resources			
87101 - Conservation - Personal Services	$557.00	$662.00	$588.00
87104 - Conservation - Contractual	$5,465.00	$5,759.00	$4,120.00
Total for Natural Resources	**$6,022.00**	**$6,421.00**	**$4,708.00**
Special Services			
88101 - Cemetery - Personal Services	-	$300.00	$300.00
88104 - Cemetery - Contractual	$300.00	$900.00	-
89892 - Home and Community Services, Other - Equipment and Capital Outlay	-	$90,941.00	-
89894 - Home and Community Services, Other - Contractual *Brush Collection - Town Wide*	$74,469.00	$76,493.00	$78,127.00
Total for Special Services	**$74,769.00**	**$168,634.00**	**$78,427.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Home and Community Services	**$101,740.00**	**$198,191.00**	**$97,578.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$120,420.00	$102,641.00	$85,286.00
90308 - Social Security - Employee Benefits	$72,763.00	$69,330.00	$64,614.00
90408 - Workers' Compensation - Employee Benefits	$18,497.00	$17,592.00	$17,796.00
90508 - Unemployment Insurance - Employee Benefits	$5,084.00	$12,567.00	$6,403.00
90558 - Disability Insurance - Employee Benefits	$643.00	$538.00	$828.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$78,719.00	$68,912.00	$70,290.00
Total for Employee Benefits	**$296,126.00**	**$271,580.00**	**$245,217.00**
Total for Employee Benefits	**$296,126.00**	**$271,580.00**	**$245,217.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$45,000.00	$45,000.00	$45,000.00
97107 - Serial Bonds - Debt Interest	$18,560.00	$20,135.00	$21,485.00
97886 - Leases - Debt Principal	$4,523.00	$4,367.00	$4,436.00
97887 - Leases - Debt Interest	$242.00	$397.00	$548.00
Total for Debt Service	**$68,325.00**	**$69,899.00**	**$71,469.00**
Total for Debt Service	**$68,325.00**	**$69,899.00**	**$71,469.00**
Total for Expenditures	**$2,096,506.00**	**$2,200,517.00**	**$1,977,959.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	$134,624.00	-
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$487,980.00	$196,939.00	$393,144.00
Total for Interfund Transfers	**$487,980.00**	**$331,563.00**	**$393,144.00**
Total for Interfund Transfers	**$487,980.00**	**$331,563.00**	**$393,144.00**
Total for Other Uses	**$487,980.00**	**$331,563.00**	**$393,144.00**
Total for Expenditures and Other Uses	**$2,584,486.00**	**$2,532,080.00**	**$2,371,103.00**

A - General
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$2,552,204.00	$2,939,496.00	$3,044,414.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	$121.00	-
8022 - Restated Fund Balance - Beginning of Year	$2,552,204.00	$2,939,375.00	$3,044,414.00
Add Revenues and Other Sources	$2,165,751.00	$2,144,909.00	$2,266,185.00
Deduct Expenditures and Other Uses	$2,584,486.00	$2,532,080.00	$2,371,103.00
8029 - Fund Balance - End of Year	$2,133,469.00	$2,552,204.00	$2,939,496.00

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$143,692.00	$141,964.00	$141,559.00
1099 - Est Rev - Property Tax Items	$27,446.00	$35,717.00	$15,341.00
1199 - Est Rev - Non-Property Tax Items	$1,145,000.00	$1,095,000.00	$1,085,000.00
2199 - Est Rev - Departmental Income	$16,000.00	$14,000.00	$14,800.00
2499 - Est Rev - Use of Money and Property	$174,464.00	$174,464.00	$110,994.00
2599 - Est Rev - Licenses and Permits	$67,000.00	$41,500.00	$31,400.00
2649 - Est Rev - Fines and Forfeitures	$175,000.00	$175,000.00	$175,000.00
3099 - Est Rev - State Aid	$317,154.00	$234,689.00	$234,689.00
Total for Estimated Revenue	**$2,065,756.00**	**$1,912,334.00**	**$1,808,783.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$560,702.00	$509,330.00	$399,467.00
Total for Estimated Other Sources	**$560,702.00**	**$509,330.00**	**$399,467.00**
Total for Estimated Revenues and Other Sources	**$2,626,458.00**	**$2,421,664.00**	**$2,208,250.00**

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$1,273,102.00	$1,139,105.00	$1,108,564.00
3999 - App - Public Safety	$212,615.00	$194,085.00	$125,760.00
5999 - App - Transportation	$171,495.00	$161,263.00	$156,293.00
6999 - App - Economic Assistance and Opportunity	$53,383.00	$51,965.00	$48,785.00
7999 - App - Culture and Recreation	$354,294.00	$341,181.00	$307,284.00
8999 - App - Home and Community Services	$108,159.00	$113,505.00	$115,429.00
9199 - App - Employee Benefits	$347,000.00	$327,000.00	$281,000.00
9899 - App - Debt Service	$106,410.00	$93,560.00	$65,135.00
Total for Estimated Appropriations	**$2,626,458.00**	**$2,421,664.00**	**$2,208,250.00**
Total for Estimated Appropriations and Other Uses	**$2,626,458.00**	**$2,421,664.00**	**$2,208,250.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$432,902.00	$716,097.00	$514,445.00
Total for Cash and Cash Equivalents	**$432,902.00**	**$716,097.00**	**$514,445.00**
Investments			
450 - Investments in Securities	$606,511.00	$422,372.00	$361,799.00
Total for Investments	**$606,511.00**	**$422,372.00**	**$361,799.00**
Restricted Investments			
452 - Investments in Securities Special Reserves	$330,743.00	$317,538.00	$301,944.00
Total for Restricted Investments	**$330,743.00**	**$317,538.00**	**$301,944.00**
Due From			
440 - Due from Other Governments *Brush Collection - Paid by General Fund*	$74,693.00	$77,312.00	$98,336.00
Total for Due From	**$74,693.00**	**$77,312.00**	**$98,336.00**
Other Assets			
480 - Prepaid Expenses	$18,229.00	$15,042.00	$12,609.00
Total for Other Assets	**$18,229.00**	**$15,042.00**	**$12,609.00**
Total for Assets	**$1,463,078.00**	**$1,548,361.00**	**$1,289,133.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	**$1,463,078.00**	**$1,548,361.00**	**$1,289,133.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$47,362.00	$117,611.00	$30,397.00
601 - Accrued Liabilities	$28,554.00	$21,485.00	$13,289.00
Total for Payables	**$75,916.00**	**$139,096.00**	**$43,686.00**
Total for Liabilities	**$75,916.00**	**$139,096.00**	**$43,686.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$18,229.00	$15,042.00	$12,609.00
Total for Nonspendable Fund Balance	**$18,229.00**	**$15,042.00**	**$12,609.00**
Restricted Fund Balance			
878 - Capital Reserve	$330,743.00	$317,538.00	$301,944.00
Total for Restricted Fund Balance	**$330,743.00**	**$317,538.00**	**$301,944.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$262,380.00	$153,433.00	$173,949.00
915 - Assigned Unappropriated Fund Balance	$775,810.00	$923,252.00	$756,945.00
Total for Assigned Fund Balance	**$1,038,190.00**	**$1,076,685.00**	**$930,894.00**
Total for Fund Balance	**$1,387,162.00**	**$1,409,265.00**	**$1,245,447.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,463,078.00**	**$1,548,361.00**	**$1,289,133.00**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$866,573.00	$864,103.00	$853,332.00
Total for Property Taxes	**$866,573.00**	**$864,103.00**	**$853,332.00**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$275,000.00	$275,000.00	$275,000.00
Total for Non-Property Tax Items	**$275,000.00**	**$275,000.00**	**$275,000.00**
Departmental Income			
2801 - Interfund Revenues	$74,469.00	$76,493.00	$78,127.00
Total for Departmental Income	**$74,469.00**	**$76,493.00**	**$78,127.00**
Use of Money and Property			
2401 - Interest and Earnings	$60,400.00	$70,426.00	$49,299.00
Total for Use of Money and Property	**$60,400.00**	**$70,426.00**	**$49,299.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	$685.00	-
2665 - Sales of Equipment	$18,200.00	-	$72,200.00
Total for Sales of Property and Compensation for Loss	**$18,200.00**	**$685.00**	**$72,200.00**
Other Revenues			

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2701 - Refunds of Prior Year Expenditures	$206.00	-	-
2770 - Unclassified *Fuel Reimbursements*	$95.00	$1,571.00	$1,841.00
Total for Other Revenues	**$301.00**	**$1,571.00**	**$1,841.00**
State Aid			
3501 - State Aid Consolidated Highway Aid	$148,447.00	$171,166.00	$163,599.00
Total for State Aid	**$148,447.00**	**$171,166.00**	**$163,599.00**
Total for Revenues	**$1,443,390.00**	**$1,459,444.00**	**$1,493,398.00**
Total for Revenues and Other Sources	**$1,443,390.00**	**$1,459,444.00**	**$1,493,398.00**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	$30.00	-	$51.00
Total for Special Items	**$30.00**	**$0.00**	**$51.00**
Total for General Government Support	**$30.00**	**$0.00**	**$51.00**
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	$275,535.00	$304,366.00	$220,777.00
51104 - Maintenance of Roads - Contractual	$265,310.00	$206,352.00	$262,709.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$148,447.00	$171,166.00	$163,599.00
51302 - Machinery - Equipment and Capital Outlay	$173,201.00	$70,253.00	$56,814.00
51304 - Machinery - Contractual	$62,828.00	$60,872.00	$69,560.00
51401 - Brush And Weeds - Personal Services	$31,003.00	$31,643.00	$37,560.00
51404 - Brush And Weeds - Contractual	-	$6,000.00	$1,939.00
51421 - Snow Removal - Personal Services	$174,245.00	$146,820.00	$149,819.00
51424 - Snow Removal - Contractual	$109,743.00	$99,644.00	$64,805.00
Total for Highway	**$1,240,312.00**	**$1,097,116.00**	**$1,027,582.00**
Total for Transportation	**$1,240,312.00**	**$1,097,116.00**	**$1,027,582.00**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$69,730.00	$57,736.00	$48,421.00
90308 - Social Security - Employee Benefits	$36,525.00	$36,318.00	$30,646.00
90408 - Workers' Compensation - Employee Benefits	$38,343.00	$37,134.00	$37,222.00
90508 - Unemployment Insurance - Employee Benefits	$4,210.00	-	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$76,343.00	$67,322.00	$71,800.00
Total for Employee Benefits	**$225,151.00**	**$198,510.00**	**$188,089.00**
Total for Employee Benefits	**$225,151.00**	**$198,510.00**	**$188,089.00**
Total for Expenditures	**$1,465,493.00**	**$1,295,626.00**	**$1,215,722.00**
Total for Expenditures and Other Uses	**$1,465,493.00**	**$1,295,626.00**	**$1,215,722.00**

DA - Highway Town-wide
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$1,409,265.00	$1,245,447.00	$967,771.00
8022 - Restated Fund Balance - Beginning of Year	$1,409,265.00	$1,245,447.00	$967,771.00
Add Revenues and Other Sources	$1,443,390.00	$1,459,444.00	$1,493,398.00
Deduct Expenditures and Other Uses	$1,465,493.00	$1,295,626.00	$1,215,722.00
8029 - Fund Balance - End of Year	$1,387,162.00	$1,409,265.00	$1,245,447.00

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$877,124.00	$866,573.00	$864,103.00
1199 - Est Rev - Non-Property Tax Items	$225,000.00	$275,000.00	$275,000.00
2499 - Est Rev - Use of Money and Property	$65,000.00	$50,000.00	$8,000.00
2799 - Est Rev - Other Revenues	-	$1,500.00	$1,500.00
2899 - Est Rev - Interfund Revenues	$71,000.00	$71,000.00	$65,000.00
3099 - Est Rev - State Aid	$205,435.00	$193,295.00	$193,346.00
Total for Estimated Revenue	**$1,443,559.00**	**$1,457,368.00**	**$1,406,949.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$262,380.00	$153,433.00	$173,949.00
Total for Estimated Other Sources	**$262,380.00**	**$153,433.00**	**$173,949.00**
Total for Estimated Revenues and Other Sources	**$1,705,939.00**	**$1,610,801.00**	**$1,580,898.00**

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$1,459,939.00	$1,378,801.00	$1,362,898.00
9199 - App - Employee Benefits	$246,000.00	$232,000.00	$218,000.00
Total for Estimated Appropriations	**$1,705,939.00**	**$1,610,801.00**	**$1,580,898.00**
Total for Estimated Appropriations and Other Uses	**$1,705,939.00**	**$1,610,801.00**	**$1,580,898.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$348,407.00	$1,664,019.00	$433,062.00
Total for Cash and Cash Equivalents	**$348,407.00**	**$1,664,019.00**	**$433,062.00**
Investments			
450 - Investments in Securities	$488,131.00	$981,481.00	-
Total for Investments	**$488,131.00**	**$981,481.00**	**$0.00**
Due From			
410 - Due from State and Federal Government	-	-	$14,429.00
Total for Due From	**$0.00**	**$0.00**	**$14,429.00**
Total for Assets	**$836,538.00**	**$2,645,500.00**	**$447,491.00**
Total for Assets and Deferred Outflows	**$836,538.00**	**$2,645,500.00**	**$447,491.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$31,607.00	$6,816.00	$19,907.00
Total for Payables	**$31,607.00**	**$6,816.00**	**$19,907.00**
Due to			
630 - Due To Other Funds	$28,896.00	-	$250,000.00
Total for Due to	**$28,896.00**	**$0.00**	**$250,000.00**
Notes Payable			
626 - Bond Anticipation Notes Payable	$3,721,000.00	$3,758,000.00	$1,013,790.00
Total for Notes Payable	**$3,721,000.00**	**$3,758,000.00**	**$1,013,790.00**
Total for Liabilities	**$3,781,503.00**	**$3,764,816.00**	**$1,283,697.00**
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($2,944,965.00)	($1,119,316.00)	($836,206.00)
Total for Unassigned Fund Balance	**($2,944,965.00)**	**($1,119,316.00)**	**($836,206.00)**
Total for Fund Balance	**($2,944,965.00)**	**($1,119,316.00)**	**($836,206.00)**
Total for Liabilities, Deferred Inflows and Fund Balances	**$836,538.00**	**$2,645,500.00**	**$447,491.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$71,959.00	$36,199.00	$26,534.00
Total for Use of Money and Property	**$71,959.00**	**$36,199.00**	**$26,534.00**
Other Revenues			
2710 - Premium on Obligations	-	-	$2,706.00
Total for Other Revenues	**$0.00**	**$0.00**	**$2,706.00**
State Aid			
3097 - State Aid Capital Projects	$11,824.00	$46,747.00	$4,429.00
Total for State Aid	**$11,824.00**	**$46,747.00**	**$4,429.00**
Total for Revenues	**$83,783.00**	**$82,946.00**	**$33,669.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$487,979.00	$196,939.00	$393,144.00
Total for Operating Transfers	**$487,979.00**	**$196,939.00**	**$393,144.00**
Proceeds of Obligations			
5731 - BANS Redeemed from Appropriations	$37,000.00	$26,790.00	-

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Proceeds of Obligations	**$37,000.00**	**$26,790.00**	**$0.00**
Total for Other Sources	**$524,979.00**	**$223,729.00**	**$393,144.00**
Total for Revenues and Other Sources	**$608,762.00**	**$306,675.00**	**$426,813.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14402 - Engineer - Equipment and Capital Outlay	$38,105.00	-	-
Total for Municipal Staff	**$38,105.00**	**$0.00**	**$0.00**
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	$155,919.00	$252,048.00	$32,400.00
Total for Shared Services	**$155,919.00**	**$252,048.00**	**$32,400.00**
Total for General Government Support	**$194,024.00**	**$252,048.00**	**$32,400.00**
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	-	$23,659.00	$264,512.00
Total for Recreation	**$0.00**	**$23,659.00**	**$264,512.00**
Total for Culture and Recreation	**$0.00**	**$23,659.00**	**$264,512.00**
Home and Community Services			
General Environment			
80202 - Planning and Surveys - Equipment and Capital Outlay	$2,740.00	$62,991.00	$29,139.00

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for General Environment	**$2,740.00**	**$62,991.00**	**$29,139.00**
Water			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	$2,237,647.00	$231,561.00	$727,050.00
Total for Water	**$2,237,647.00**	**$231,561.00**	**$727,050.00**
Total for Home and Community Services	**$2,240,387.00**	**$294,552.00**	**$756,189.00**
Debt Service			
Debt Service			
97957 - Interfund Loans - Debt Interest	-	$16,820.00	-
Total for Debt Service	**$0.00**	**$16,820.00**	**$0.00**
Total for Debt Service	**$0.00**	**$16,820.00**	**$0.00**
Total for Expenditures	**$2,434,411.00**	**$587,079.00**	**$1,053,101.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	$2,706.00	-
Total for Interfund Transfers	**$0.00**	**$2,706.00**	**$0.00**
Total for Interfund Transfers	**$0.00**	**$2,706.00**	**$0.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Other Uses	**$0.00**	**$2,706.00**	**$0.00**
Total for Expenditures and Other Uses	**$2,434,411.00**	**$589,785.00**	**$1,053,101.00**

H - Capital Projects
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	($1,119,316.00)	($836,206.00)	($209,918.00)
8022 - Restated Fund Balance - Beginning of Year	($1,119,316.00)	($836,206.00)	($209,918.00)
Add Revenues and Other Sources	$608,762.00	$306,675.00	$426,813.00
Deduct Expenditures and Other Uses	$2,434,411.00	$589,785.00	$1,053,101.00
8029 - Fund Balance - End of Year	($2,944,965.00)	($1,119,316.00)	($836,206.00)

SF - Special District(s) Fire Protection
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$79,834.00	$111,714.00	$123,162.00
Total for Cash and Cash Equivalents	**$79,834.00**	**$111,714.00**	**$123,162.00**
Investments			
450 - Investments in Securities	$111,850.00	$65,892.00	$86,617.00
Total for Investments	**$111,850.00**	**$65,892.00**	**$86,617.00**
Restricted Investments			
461 - Service Award Program Assets	$2,824,524.00	$2,601,939.00	$2,390,755.00
Total for Restricted Investments	**$2,824,524.00**	**$2,601,939.00**	**$2,390,755.00**
Total for Assets	**$3,016,208.00**	**$2,779,545.00**	**$2,600,534.00**
Total for Assets and Deferred Outflows	**$3,016,208.00**	**$2,779,545.00**	**$2,600,534.00**

SF - Special District(s) Fire Protection
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$25,197.00	$130.00	$2,541.00
Total for Payables	**$25,197.00**	**$130.00**	**$2,541.00**
Total for Liabilities	**$25,197.00**	**$130.00**	**$2,541.00**
Fund Balance			
Restricted Fund Balance			
895 - Restricted for Service Award Program	$2,824,524.00	$2,601,939.00	$2,390,755.00
Total for Restricted Fund Balance	**$2,824,524.00**	**$2,601,939.00**	**$2,390,755.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$26,773.00	$37,986.00
915 - Assigned Unappropriated Fund Balance	$166,487.00	$150,703.00	$169,252.00
Total for Assigned Fund Balance	**$166,487.00**	**$177,476.00**	**$207,238.00**
Total for Fund Balance	**$2,991,011.00**	**$2,779,415.00**	**$2,597,993.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$3,016,208.00**	**$2,779,545.00**	**$2,600,534.00**

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$851,345.00	$809,049.00	$801,039.00
Total for Property Taxes	**$851,345.00**	**$809,049.00**	**$801,039.00**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$180,000.00	$150,000.00	$100,000.00
Total for Non-Property Tax Items	**$180,000.00**	**$150,000.00**	**$100,000.00**
Use of Money and Property			
2401 - Interest and Earnings	$344,887.00	$210,177.00	$250,941.00
Total for Use of Money and Property	**$344,887.00**	**$210,177.00**	**$250,941.00**
Total for Revenues	**$1,376,232.00**	**$1,169,226.00**	**$1,151,980.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$134,624.00	-
Total for Operating Transfers	**$0.00**	**$134,624.00**	**$0.00**
Total for Other Sources	**$0.00**	**$134,624.00**	**$0.00**
Total for Revenues and Other Sources	**$1,376,232.00**	**$1,303,850.00**	**$1,151,980.00**

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	$27.00	-	$37.00
Total for Special Items	**$27.00**	**$0.00**	**$37.00**
Total for General Government Support	**$27.00**	**$0.00**	**$37.00**
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	$714,617.00	$689,240.00	$666,666.00
Total for Fire Protection	**$714,617.00**	**$689,240.00**	**$666,666.00**
Total for Public Safety	**$714,617.00**	**$689,240.00**	**$666,666.00**
Employee Benefits			
Employee Benefits			
90254 - Local Pension Fund - Contractual	$30,310.00	$26,881.00	$27,606.00
90258 - Local Pension Fund - Employee Benefits	$407,836.00	$392,287.00	$421,270.00
90408 - Workers' Compensation - Employee Benefits	$11,846.00	$14,020.00	$14,036.00
Total for Employee Benefits	**$449,992.00**	**$433,188.00**	**$462,912.00**

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

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	$449,992.00	$433,188.00	$462,912.00
Total for Expenditures	$1,164,636.00	$1,122,428.00	$1,129,615.00
Total for Expenditures and Other Uses	$1,164,636.00	$1,122,428.00	$1,129,615.00

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$2,779,415.00	$2,597,993.00	$2,575,628.00
8022 - Restated Fund Balance - Beginning of Year	$2,779,415.00	$2,597,993.00	$2,575,628.00
Add Revenues and Other Sources	$1,376,232.00	$1,303,850.00	$1,151,980.00
Deduct Expenditures and Other Uses	$1,164,636.00	$1,122,428.00	$1,129,615.00
8029 - Fund Balance - End of Year	$2,991,011.00	$2,779,415.00	$2,597,993.00

SL - Special District(s) Lighting
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$4,877.00	$10,040.00	$13,958.00
Total for Cash and Cash Equivalents	**$4,877.00**	**$10,040.00**	**$13,958.00**
Investments			
450 - Investments in Securities	$6,832.00	$5,922.00	$9,816.00
Total for Investments	**$6,832.00**	**$5,922.00**	**$9,816.00**
Total for Assets	**$11,709.00**	**$15,962.00**	**$23,774.00**
Total for Assets and Deferred Outflows	**$11,709.00**	**$15,962.00**	**$23,774.00**

SL - Special District(s) Lighting
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$2,462.00	$1,478.00	$3,370.00
Total for Payables	**$2,462.00**	**$1,478.00**	**$3,370.00**
Total for Liabilities	**$2,462.00**	**$1,478.00**	**$3,370.00**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$1,377.00	$3,673.00	$2,683.00
915 - Assigned Unappropriated Fund Balance	$7,870.00	$10,811.00	$17,721.00
Total for Assigned Fund Balance	**$9,247.00**	**$14,484.00**	**$20,404.00**
Total for Fund Balance	**$9,247.00**	**$14,484.00**	**$20,404.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$11,709.00**	**$15,962.00**	**$23,774.00**

SL - Special District(s) Lighting
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$13,527.00	$11,268.00	$14,001.00
Total for Property Taxes	**$13,527.00**	**$11,268.00**	**$14,001.00**
Use of Money and Property			
2401 - Interest and Earnings	$609.00	$925.00	$884.00
Total for Use of Money and Property	**$609.00**	**$925.00**	**$884.00**
Total for Revenues	**$14,136.00**	**$12,193.00**	**$14,885.00**
Total for Revenues and Other Sources	**$14,136.00**	**$12,193.00**	**$14,885.00**

SL - Special District(s) Lighting
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	$19,373.00	$18,113.00	$15,885.00
Total for Highway	**$19,373.00**	**$18,113.00**	**$15,885.00**
Total for Transportation	**$19,373.00**	**$18,113.00**	**$15,885.00**
Total for Expenditures	**$19,373.00**	**$18,113.00**	**$15,885.00**
Total for Expenditures and Other Uses	**$19,373.00**	**$18,113.00**	**$15,885.00**

SL - Special District(s) Lighting
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$14,484.00	$20,404.00	$21,404.00
8022 - Restated Fund Balance - Beginning of Year	$14,484.00	$20,404.00	$21,404.00
Add Revenues and Other Sources	$14,136.00	$12,193.00	$14,885.00
Deduct Expenditures and Other Uses	$19,373.00	$18,113.00	$15,885.00
8029 - Fund Balance - End of Year	$9,247.00	$14,484.00	$20,404.00

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$67,778.00	$57,598.00	$41,309.00
Total for Cash and Cash Equivalents	**$67,778.00**	**$57,598.00**	**$41,309.00**
Investments			
450 - Investments in Securities	$94,960.00	$33,973.00	$29,052.00
Total for Investments	**$94,960.00**	**$33,973.00**	**$29,052.00**
Restricted Investments			
452 - Investments in Securities Special Reserves	$144,860.00	$139,076.00	$227,461.00
461 - Service Award Program Assets	$728,827.00	$691,188.00	$646,058.00
Total for Restricted Investments	**$873,687.00**	**$830,264.00**	**$873,519.00**
Total for Assets	**$1,036,425.00**	**$921,835.00**	**$943,880.00**
Total for Assets and Deferred Outflows	**$1,036,425.00**	**$921,835.00**	**$943,880.00**

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$14,573.00	$1,455.00	$1,616.00
Total for Payables	**$14,573.00**	**$1,455.00**	**$1,616.00**
Total for Liabilities	**$14,573.00**	**$1,455.00**	**$1,616.00**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$144,860.00	$139,076.00	$227,461.00
895 - Restricted for Service Award Program	$728,827.00	$691,188.00	$646,058.00
Total for Restricted Fund Balance	**$873,687.00**	**$830,264.00**	**$873,519.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$148,165.00	$90,116.00	$68,745.00
Total for Assigned Fund Balance	**$148,165.00**	**$90,116.00**	**$68,745.00**
Total for Fund Balance	**$1,021,852.00**	**$920,380.00**	**$942,264.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,036,425.00**	**$921,835.00**	**$943,880.00**

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$102,222.00	$101,999.00	$100,987.00
Total for Property Taxes	**$102,222.00**	**$101,999.00**	**$100,987.00**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments *Sales Tax Distribution by County*	$70,000.00	$90,000.00	$80,000.00
Total for Intergovernmental Charges	**$70,000.00**	**$90,000.00**	**$80,000.00**
Use of Money and Property			
2401 - Interest and Earnings	$86,340.00	$95,915.00	$92,990.00
Total for Use of Money and Property	**$86,340.00**	**$95,915.00**	**$92,990.00**
Total for Revenues	**$258,562.00**	**$287,914.00**	**$273,977.00**
Total for Revenues and Other Sources	**$258,562.00**	**$287,914.00**	**$273,977.00**

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	$4.00	-	-
Total for Special Items	**$4.00**	**$0.00**	**$0.00**
Total for General Government Support	**$4.00**	**$0.00**	**$0.00**
Health			
Other Health			
45402 - Ambulance - Equipment and Capital Outlay	-	$135,549.00	-
45404 - Ambulance - Contractual	$108,140.00	$107,407.00	$97,754.00
Total for Other Health	**$108,140.00**	**$242,956.00**	**$97,754.00**
Total for Health	**$108,140.00**	**$242,956.00**	**$97,754.00**
Employee Benefits			
Employee Benefits			
90254 - Local Pension Fund - Contractual	$4,542.00	$4,600.00	$4,538.00
90258 - Local Pension Fund - Employee Benefits	$39,498.00	$42,990.00	$30,915.00
90408 - Workers' Compensation - Employee Benefits	$4,906.00	$4,841.00	$4,841.00

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	**$48,946.00**	**$52,431.00**	**$40,294.00**
Total for Employee Benefits	**$48,946.00**	**$52,431.00**	**$40,294.00**
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	-	$13,916.00	$13,452.00
97857 - Installment Purchase Debt - Debt Interest	-	$495.00	$971.00
Total for Debt Service	**$0.00**	**$14,411.00**	**$14,423.00**
Total for Debt Service	**$0.00**	**$14,411.00**	**$14,423.00**
Total for Expenditures	**$157,090.00**	**$309,798.00**	**$152,471.00**
Total for Expenditures and Other Uses	**$157,090.00**	**$309,798.00**	**$152,471.00**

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$920,380.00	$942,264.00	$820,758.00
8022 - Restated Fund Balance - Beginning of Year	$920,380.00	$942,264.00	$820,758.00
Add Revenues and Other Sources	$258,562.00	$287,914.00	$273,977.00
Deduct Expenditures and Other Uses	$157,090.00	$309,798.00	$152,471.00
8029 - Fund Balance - End of Year	$1,021,852.00	$920,380.00	$942,264.00

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$132,991.00	$223,806.00	$166,241.00
Total for Cash and Cash Equivalents	**$132,991.00**	**$223,806.00**	**$166,241.00**
Investments			
450 - Investments in Securities	$186,326.00	$132,007.00	$116,914.00
Total for Investments	**$186,326.00**	**$132,007.00**	**$116,914.00**
Due From			
440 - Due from Other Governments *Clerk Fees*	$1,674.00	$211.00	$544.00
Total for Due From	**$1,674.00**	**$211.00**	**$544.00**
Total for Assets	**$320,991.00**	**$356,024.00**	**$283,699.00**
Total for Assets and Deferred Outflows	**$320,991.00**	**$356,024.00**	**$283,699.00**

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$82,907.00	$155,282.00	$148,486.00
Total for Payables	**$82,907.00**	**$155,282.00**	**$148,486.00**
Total for Liabilities	**$82,907.00**	**$155,282.00**	**$148,486.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$238,084.00	$200,742.00	$135,213.00
Total for Assigned Fund Balance	**$238,084.00**	**$200,742.00**	**$135,213.00**
Total for Fund Balance	**$238,084.00**	**$200,742.00**	**$135,213.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$320,991.00**	**$356,024.00**	**$283,699.00**

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$967,454.00	$943,773.00	$846,727.00
Total for Property Taxes	**$967,454.00**	**$943,773.00**	**$846,727.00**
Departmental Income			
2130 - Refuse and Garbage Charges	$14,287.00	$3,400.00	$4,340.00
Total for Departmental Income	**$14,287.00**	**$3,400.00**	**$4,340.00**
Use of Money and Property			
2401 - Interest and Earnings	$21,178.00	$23,066.00	$16,130.00
Total for Use of Money and Property	**$21,178.00**	**$23,066.00**	**$16,130.00**
Total for Revenues	**$1,002,919.00**	**$970,239.00**	**$867,197.00**
Total for Revenues and Other Sources	**$1,002,919.00**	**$970,239.00**	**$867,197.00**

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sanitation			
81604 - Refuse and Garbage - Contractual	$965,577.00	$904,710.00	$876,611.00
Total for Sanitation	**$965,577.00**	**$904,710.00**	**$876,611.00**
Total for Home and Community Services	**$965,577.00**	**$904,710.00**	**$876,611.00**
Total for Expenditures	**$965,577.00**	**$904,710.00**	**$876,611.00**
Total for Expenditures and Other Uses	**$965,577.00**	**$904,710.00**	**$876,611.00**

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$200,742.00	$135,213.00	$144,627.00
8022 - Restated Fund Balance - Beginning of Year	$200,742.00	$135,213.00	$144,627.00
Add Revenues and Other Sources	$1,002,919.00	$970,239.00	$867,197.00
Deduct Expenditures and Other Uses	$965,577.00	$904,710.00	$876,611.00
8029 - Fund Balance - End of Year	$238,084.00	$200,742.00	$135,213.00

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$333,313.00	$477,955.00	$415,768.00
Total for Cash and Cash Equivalents	**$333,313.00**	**$477,955.00**	**$415,768.00**
Investments			
450 - Investments in Securities	$466,983.00	$281,910.00	$292,401.00
Total for Investments	**$466,983.00**	**$281,910.00**	**$292,401.00**
Restricted Investments			
452 - Investments in Securities Special Reserves	$403,772.00	$387,651.00	$368,614.00
Total for Restricted Investments	**$403,772.00**	**$387,651.00**	**$368,614.00**
Total for Assets	**$1,204,068.00**	**$1,147,516.00**	**$1,076,783.00**
Total for Assets and Deferred Outflows	**$1,204,068.00**	**$1,147,516.00**	**$1,076,783.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$64,032.00	$9,764.00	$90,546.00
Total for Payables	**$64,032.00**	**$9,764.00**	**$90,546.00**
Total for Liabilities	**$64,032.00**	**$9,764.00**	**$90,546.00**
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	$403,772.00	$387,651.00	$368,614.00
Total for Restricted Fund Balance	**$403,772.00**	**$387,651.00**	**$368,614.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$68,788.00	$14,715.00
915 - Assigned Unappropriated Fund Balance	$736,264.00	$681,313.00	$602,908.00
Total for Assigned Fund Balance	**$736,264.00**	**$750,101.00**	**$617,623.00**
Total for Fund Balance	**$1,140,036.00**	**$1,137,752.00**	**$986,237.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,204,068.00**	**$1,147,516.00**	**$1,076,783.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$492,071.00	$473,401.00	$470,487.00
Total for Property Taxes	**$492,071.00**	**$473,401.00**	**$470,487.00**
Use of Money and Property			
2401 - Interest and Earnings	$47,529.00	$54,585.00	$41,311.00
Total for Use of Money and Property	**$47,529.00**	**$54,585.00**	**$41,311.00**
Sales of Property and Compensation for Loss			
2660 - Sales of Real Property	$1,673.00	-	-
Total for Sales of Property and Compensation for Loss	**$1,673.00**	**$0.00**	**$0.00**
Total for Revenues	**$541,273.00**	**$527,986.00**	**$511,798.00**
Other Sources			
Operating Transfers			
5050 - Interfund Transfer for Debt Services	-	$2,706.00	-
Total for Operating Transfers	**$0.00**	**$2,706.00**	**$0.00**
Total for Other Sources	**$0.00**	**$2,706.00**	**$0.00**
Total for Revenues and Other Sources	**$541,273.00**	**$530,692.00**	**$511,798.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	$8.00	-	-
Total for Special Items	**$8.00**	**$0.00**	**$0.00**
Total for General Government Support	**$8.00**	**$0.00**	**$0.00**
Home and Community Services			
Water			
83404 - Water Transportation and Distribution - Contractual	$126,091.00	$70,429.00	$153,859.00
Total for Water	**$126,091.00**	**$70,429.00**	**$153,859.00**
Total for Home and Community Services	**$126,091.00**	**$70,429.00**	**$153,859.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$131,550.00	$126,750.00	$165,781.00
97107 - Serial Bonds - Debt Interest	$105,670.00	$109,714.00	$114,951.00
97306 - Bond Anticipation Notes - Debt Principal	$37,000.00	$26,790.00	-
97307 - Bond Anticipation Notes - Debt Interest	$138,670.00	$45,494.00	$39,234.00

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	**$412,890.00**	**$308,748.00**	**$319,966.00**
Total for Debt Service	**$412,890.00**	**$308,748.00**	**$319,966.00**
Total for Expenditures	**$538,989.00**	**$379,177.00**	**$473,825.00**
Total for Expenditures and Other Uses	**$538,989.00**	**$379,177.00**	**$473,825.00**

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$1,137,752.00	$986,237.00	$948,264.00
8022 - Restated Fund Balance - Beginning of Year	$1,137,752.00	$986,237.00	$948,264.00
Add Revenues and Other Sources	$541,273.00	$530,692.00	$511,798.00
Deduct Expenditures and Other Uses	$538,989.00	$379,177.00	$473,825.00
8029 - Fund Balance - End of Year	$1,140,036.00	$1,137,752.00	$986,237.00

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$585,975.00	$491,338.00	$472,705.00
2499 - Est Rev - Use of Money and Property	$47,450.00	$50,700.00	$4,850.00
Total for Estimated Revenue	**$633,425.00**	**$542,038.00**	**$477,555.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	-	$68,788.00	$14,715.00
Total for Estimated Other Sources	**$0.00**	**$68,788.00**	**$14,715.00**
Total for Estimated Revenues and Other Sources	**$633,425.00**	**$610,826.00**	**$492,270.00**

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	-	$9.00	-
8999 - App - Home and Community Services	$134,210.00	$197,413.00	$182,929.00
9899 - App - Debt Service	$499,215.00	$413,404.00	$309,341.00
Total for Estimated Appropriations	**$633,425.00**	**$610,826.00**	**$492,270.00**
Total for Estimated Appropriations and Other Uses	**$633,425.00**	**$610,826.00**	**$492,270.00**

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$5,099.00	$5,790.00	$10,000.00
Total for Cash and Cash Equivalents	**$5,099.00**	**$5,790.00**	**$10,000.00**
Total for Assets	**$5,099.00**	**$5,790.00**	**$10,000.00**
Total for Assets and Deferred Outflows	**$5,099.00**	**$5,790.00**	**$10,000.00**

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	-	-	$1,255.00
735 - Bail Deposits	$5,099.00	$2,790.00	-
Total for Payables	**$5,099.00**	**$2,790.00**	**$1,255.00**
Total for Liabilities	**$5,099.00**	**$2,790.00**	**$1,255.00**
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes	-	$3,000.00	$8,745.00
Total for Restricted Net Position	**$0.00**	**$3,000.00**	**$8,745.00**
Total for Net Position	**$0.00**	**$3,000.00**	**$8,745.00**
Total for Liabilities, Deferred Inflows and Net Position	**$5,099.00**	**$5,790.00**	**$10,000.00**

TC - Custodial
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified *Escrow Money Received*	$5,548.00	$11,586.00	$10,000.00
Total for Miscellaneous	**$5,548.00**	**$11,586.00**	**$10,000.00**
Total for Revenues	**$5,548.00**	**$11,586.00**	**$10,000.00**
Total for Revenues and Other Sources	**$5,548.00**	**$11,586.00**	**$10,000.00**

TC - Custodial
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual *Escrow Agreement - Engineer & Legal Fees*	$8,548.00	$17,331.00	$1,255.00
Total for Special Items	**$8,548.00**	**$17,331.00**	**$1,255.00**
Total for General Government Support	**$8,548.00**	**$17,331.00**	**$1,255.00**
Total for Expenditures	**$8,548.00**	**$17,331.00**	**$1,255.00**
Total for Expenditures and Other Uses	**$8,548.00**	**$17,331.00**	**$1,255.00**

TC - Custodial
Changes in Net Position

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	$3,000.00	$8,745.00	$0.00
8022 - Restated Net Position - Beginning of Year	$3,000.00	$8,745.00	$0.00
Add Revenues and Other Sources	$5,548.00	$11,586.00	$10,000.00
Deduct Expenditures and Other Uses	$8,548.00	$17,331.00	$1,255.00
8029 - Net Position - End of Year	$0.00	$3,000.00	$8,745.00

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

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$203,600.00	$203,600.00	$203,600.00
105 - Construction Work In Progress	$2,930,147.00	$632,855.00	$1,990,292.00
Total for Non-Depreciable Capital Assets	**$3,133,747.00**	**$836,455.00**	**$2,193,892.00**
Depreciable Capital Assets			
102 - Buildings	$5,084,557.00	$5,084,557.00	$4,569,209.00
103 - Improvements Other Than Buildings	$1,636,578.00	$1,295,691.00	$1,178,658.00
104 - Machinery and Equipment	$3,611,533.00	$3,536,606.00	$3,348,743.00
106 - Infrastructure	$2,661,399.00	$2,661,399.00	$1,270,798.00
107 - Other Capital Assets	$105,010.00	$5,505.00	$1,140.00
124 - Intangible Lease Asset - Machinery and Equipment	$22,380.00	$22,380.00	$22,380.00
Total for Depreciable Capital Assets	**$13,121,457.00**	**$12,606,138.00**	**$10,390,928.00**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($2,513,599.00)	($2,451,425.00)	($2,395,858.00)
113 - Accumulated Depreciation Improvements Other than Buildings	($401,659.00)	($336,874.00)	($277,941.00)
114 - Accumulated Depreciation Machinery and Equipment	($2,323,784.00)	($2,286,915.00)	($2,161,771.00)
116 - Accumulated Depreciation Infrastructure	($810,567.00)	($756,236.00)	($736,671.00)
117 - Accumulated Depreciation Other Capital Assets	($3,101.00)	($152.00)	($82.00)
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	($18,437.00)	($14,090.00)	($9,743.00)
Total for Accumulated Depreciation	**($6,071,147.00)**	**($5,845,692.00)**	**($5,582,066.00)**

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

	12/31/2025	12/31/2024	12/31/2023
Total for Non-Current Assets	**$10,184,057.00**	**$7,596,901.00**	**$7,002,754.00**

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$3,882,850.00	$4,059,400.00	$4,231,150.00
685 - Installment Purchase Contract Debt	-	-	$13,927.00
Total for Debt Obligations	**$3,882,850.00**	**$4,059,400.00**	**$4,245,077.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$457,441.00	$496,713.00	$751,475.00
682 - Lease Liability	$4,216.00	$8,738.00	$13,106.00
687 - Compensated Absences	$163,013.00	$179,285.00	$188,822.00
713 - Service Award Program Payable	$6,489,644.00	$6,785,481.00	$6,277,611.00
Total for Other Long-Term Obligations	**$7,114,314.00**	**$7,470,217.00**	**$7,231,014.00**
Total for Long-Term Obligations	**$10,997,164.00**	**$11,529,617.00**	**$11,476,091.00**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Statement of Indebtedness
Debt Summary

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	$4,059,400.00	$0.00	$176,550.00	$0.00	$0.00	$0.00	$3,882,850.00
Bond Anticipation Note	$3,758,000.00	$0.00	$37,000.00	$0.00	$0.00	$0.00	$3,721,000.00
Total	$7,817,400.00	$0.00	$213,550.00	$0.00	$0.00	$0.00	$7,603,850.00

Statement of Indebtedness
Debt Records

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Water #3 Extension	Evans Bank	7/11/12	7/11/32	$50,000.00	$0.00	$6,250.00	$0.00	$0.00	$0.00	$43,750.00
Bond Water District #3	USDA	12/10/10	7/21/48	$1,817,100.00	$0.00	$50,600.00	$0.00	$0.00	$0.00	$1,766,500.00
Bond Water District #3	USDA	7/24/05	7/24/40	$1,647,300.00	$0.00	$74,700.00	$0.00	$0.00	$0.00	$1,572,600.00
Bond Trooper Barracks		3/1/12	9/1/26	$545,000.00	$0.00	$45,000.00	$0.00	$0.00	$0.00	$500,000.00
Bond Anticipation Note Water Tank Repairs	Bank of Greene County	10/6/22	10/2/26	$987,000.00	$0.00	$37,000.00	$0.00	$0.00	$0.00	$950,000.00
Bond Anticipation Note Waterline Replacements - Phase 1	Bank of Greene County	10/3/24	10/2/26	$2,771,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,771,000.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	$186,450.00	$135,500.00	$321,950.00	$3,696,400.00
2027	$191,450.00	$128,544.00	$319,994.00	$3,504,950.00
2028	$196,750.00	$122,013.00	$318,763.00	$3,308,200.00
2029	$207,150.00	$114,883.00	$322,033.00	$3,101,050.00
2030	$212,950.00	$107,556.00	$320,506.00	$2,888,100.00
2031	$218,750.00	$99,958.00	$318,708.00	$2,669,350.00
2032	$229,950.00	$92,119.00	$322,069.00	$2,439,400.00
2033	$230,000.00	$83,670.00	$313,670.00	$2,209,400.00
2034	$241,500.00	$75,125.00	$316,625.00	$1,967,900.00
2035	$183,300.00	$67,418.00	$250,718.00	$1,784,600.00
2036	$190,400.00	$60,755.00	$251,155.00	$1,594,200.00
2037	$197,700.00	$53,637.00	$251,337.00	$1,396,500.00
2038	$205,300.00	$46,340.00	$251,640.00	$1,191,200.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	$213,200.00	$38,759.00	$251,959.00	$978,000.00
2040	$221,400.00	$30,952.00	$252,352.00	$756,600.00
2041	$86,200.00	$22,698.00	$108,898.00	$670,400.00
2042	$89,100.00	$20,112.00	$109,212.00	$581,300.00
2043	$90,100.00	$17,439.00	$107,539.00	$491,200.00
2044	$94,200.00	$14,776.00	$108,976.00	$397,000.00
2045	$97,400.00	$11,910.00	$109,310.00	$299,600.00
2046	$99,600.00	$8,988.00	$108,588.00	$200,000.00
2047	$98,000.00	$6,000.00	$104,000.00	$102,000.00
2048	$102,000.00	$3,068.00	$105,068.00	$0.00
Total	$3,882,850.00	$1,362,220.00	$5,245,070.00	
$3,882,850.00 Total Bond Ending Balance for Statement of Indebtedness.				

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8021	Savings	A, DA, H, SF, SL, SM, SR, SW, TC	$1,607,375.00	$400,133.00	$0.00	$0.00	$2,007,508.00
5621	Checking	TC	$0.00	$0.00	$0.00	$0.00	$0.00
3973	Checking	A, DA, H, SF, SL, SM, SR, SW	$300,214.00	$0.00	($300,214.00)	$0.00	$0.00
3961	Checking	A, DA	$152,974.00	$0.00	($152,974.00)	$0.00	$0.00
3779	Checking	A, DA	$33,711.00	$0.00	($33,711.00)	$0.00	$0.00
Total			$2,094,274.00	$400,133.00	($486,899.00)	$0.00	$2,007,508.00
						Total Cash From Financials	$2,007,508.00

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$2,094,274.00
FDIC Insurance	$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$1,844,274.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$2,094,274.00

Investments and Collateralization of Investments

Investments From Financials	$4,165,946.00
Market Value as of Fiscal Year End Date	$4,165,946.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$4,165,946.00

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
16	28	92	

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$190,150.00	16	15		
Police Retirement					
Fire Retirement					
Local Pension Fund	$447,334.00			92	
Social Security	$109,288.00		8		
Worker's Compensation	$73,592.00	1			
Life Insurance					
Unemployment Insurance	$9,294.00	2			
Disability Insurance	$643.00	0			
Hospital, Medical and Dental Insurance	$155,062.00	10			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$985,363.00				

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The New York State Annual Financial Report Document (the “AFR”) of the Town of Boston, New York (the “Town”) has been prepared in conformity with the format prescribed by the New York State Office of the State Comptroller Annual Update Document guidelines. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town’s accounting policies are described below.

Reporting Entity

The Town is a unit of local government created by the State of New York. The Town operates under provisions of New York State law and various local laws. The five-member Town Board is the legislative body responsible for overall operations. The Supervisor serves as both Chief Executive Officer and Chief Fiscal Officer.

Independently elected officials of the Town include:

Supervisor	Town Clerk / Receiver of Taxes
Councilmembers (4)	Superintendent of Highways
Town Justices (2)	

All governmental activities and functions performed for the Town are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

Basis of Presentation—AFR

The AFR provides information about the Town’s governmental and fiduciary funds. Separate statements for each fund category are presented.

<u>Governmental Funds</u> – Governmental funds are those which most governmental functions are finances. The acquisition, use and balances of expendable financial resources and related liabilities are accounted for through governmental funds. The Town reports the following governmental funds:

- *General Fund*—this is the principal operating fund of the Town and accounts for all financial resources of the general government, except those accounted for in another fund. The principal source of revenue is non-property tax items.

- *Highway Fund*—this is used to record all revenues and expenditures related to road maintenance and construction throughout the Town. Major revenue sources include real property taxes, sales tax and State aid.

- *Water Fund*—this is used to record all revenues and expenditures related to operation and maintenance of the Town’s water districts. Major revenue sources consist primarily of real property taxes.

- *Ambulance Fund*—this is used to record all revenues and expenditures related to emergency medical services within the Town. Major sources of revenue for the Ambulance Fund are real property taxes and sales tax.

- *Garbage and Refuse Fund*—this is used to record all activity related to the garbage pickup and recycling within the Town. The principal source of revenue for the Garbage and Refuse Fund is real property taxes.

- *Lighting Fund*—this is used to record the revenues and expenditures related to lighting maintenance in the Town's lighting districts. The principal source of revenue for the Lighting Fund is real property taxes.

- *Fire Protection Fund*—this is used to record the revenues and expenditures related to fire protection in the Town. The principal source of revenue for the Fire Protection Fund is real property taxes.

- *Capital Projects Fund*—this is used to account for financial resources to be used for the acquisition and construction of major capital assets.

During the course of operations the Town has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds.

Further, certain activity occurs during the year involving transfers of resources between funds. In the AFR these amounts are reported at gross amounts as transfers in/out.

<u>*Fiduciary Funds*</u> – Fiduciary funds are those used to account for assets held by the local government in a trustee or custodial capacity. The Town reported the following fiduciary fund:

- *Custodial Fund*—This is used to record the activity of any escrow accounts entered into by the town. This fund was established in 2023 due to a large scale solar project and it's related escrow agreement. Additionally, in 2024, the Town recorded the turnover of unclaimed exonerated bail deposits that need to be held for six years after exoneration before the bail becomes the property of the town.

Measurement Focus and Basis of Accounting

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

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

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

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Balances

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

Restricted Investments—The Town's restricted investments consist of annuity contracts related to the Town's Length of Service Award Programs ("LOSAPs") and investments in New York Cooperative Liquid Assets Securities System ("NYCLASS") for amounts that support fund balance restrictions and amounts with constraints placed on their use by either external parties and/or statute. The Town records investments at fair value based on quoted market value.

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

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

Capital Assets—Capital assets, which include land, buildings, improvements, equipment, right-to-use leased equipment, construction in progress, and infrastructure assets, are reported in Schedule K to the AFR.

Capital assets are defined by the Town as assets with an estimated useful life in excess of one year and a value equal to or greater than the capitalization thresholds stated below. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are completed. Right-to-use leased equipment are initially measured as the amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial costs and are amortized on a straight-line basis over their useful lives.

Land and construction in progress are not depreciated. The other capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

	Capitalization Threshold	Useful Life (years)
Improvements	$ 5,000	20
Buildings	$ 5,000	40
Machinery and Equipment	$ 1,000	3-20
Right-to-use leased equipment	$ 5,000	5-20
Infrastructure	$ 5,000	20-50
Art and Historical Treasures	$ 1,000	3-50

Deferred Outflows/Inflows of Resources—*Deferred outflows of resources* represent a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. At December 31, 2025, in Note 6 and Note 7 to the AFR, the Town discloses a deferred outflow related to pensions. This represents the effect of the net change in the Town's proportion of the collective net pension asset or liability, and the difference during the measurement period between the Town's contributions and its proportionate share of the total contribution to the pension systems not included in the pension expense and any contributions to the pension systems made subsequent to the measurement date.

In addition to liabilities, *deferred inflows of resources* represent an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. At December 31, 2025, in Note 6 and Note 7 to the AFR, the Town discloses a deferred inflow representing the effect of the net change in the Town's proportion of the collective net pension liability and the difference during the measurement periods between the Town's contributions and its proportionate share of total contributions to the pension systems not included in pension expense and it is reported on the government-wide statements. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available. The Town also recognizes in Note 10 to the AFR, a lease receivable and associated deferred inflow of resources on the balance sheet of governmental funds at the commencement of a lease and amortized over the life of the lease.

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

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision-making authority. The Town Board is the highest level of decision-making authority for the government that can, by Town Board resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

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

Leases—The Town is contracted with other entities which qualify as lessor and lessee relationships. The amount within lease receivable includes the lease of the Trooper Barracks building to the State Troopers. Amounts within the lease liability includes a postage machine and an office printer. Additional information regarding leases is discussed in Note 10.

Revenues and Expenditures

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

For 2025, tax payments were due January 1st to March 16th without penalty; March 17th to April 30th had a 7.5% penalty; and 1.5% additional penalty added each month thereafter.

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

Pensions—The Town is mandated by New York State law to participate in the New York State Local Employees' Retirement System ("ERS"). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans, and changes thereof, have been determined on the same basis as they are reported by the respective defined benefit pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. More information regarding pensions is included in Note 6 to the AFR.

Length of Service Awards Program ("LOSAP")—The Town has adopted a Service Awards Program for firefighters and ambulance personnel that serve on a volunteer basis. The Program is administered by an outside agency, with the Town as trustee. More information on the Town's defined benefit and contribution plans and the related net pension liability related to LOSAP are included in Notes 7 and 8 to the AFR.

Other

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

Adoption of New Accounting Pronouncements—During the year ended December 31, 2025, the Town implemented GASB Statements No. 103, *Financial Reporting Model Improvements*; and No. 105, *Subsequent Events*.

- GASB Statement No. 103 improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability, focusing on the Management's Discussion and Analysis, reporting of unusual or infrequent items, presentation of Proprietary Fund Statements and Major Component Units, and providing a single method for budgetary comparison.

- GASB Statement No. 105 improves the financial reporting requirements for subsequent events, clarifying the date through which subsequent events shall be reported as well as differentiating recognized and non-recognized events and establishing specific note disclosures for non-recognized events.

The implementation of GASB Statements No. 103 and 105 did not have a material impact on the Town's financial position or results from operations.

Future Impacts of Accounting Pronouncements—The Town has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; No. 96, *Subscription-Based Information Technology Arrangements;* and No. 99, *Omnibus 2022*, effective for the year ending December, 31, 2023, and No. 104, *Disclosure of Certain Capital Assets*, effective for the year ending December 31, 2026. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 94, 96, 99, and 104 will have on its financial position and results of operations when such statements are adopted.

Stewardship, Compliance and Accountability – Legal Compliance – Budgets

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

- Prior to September 30th, the Town's Budget Director files a "tentative" budget with the Town Clerk for the following fiscal year to commence on January 1st. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 5th.
- The full Town Board reviews the tentative budget and may adjust before approving a "preliminary" budget and calling for a public hearing, which is generally held in October.
- Following the public hearing, revisions may again be made by the Town Board before filing an adopted budget with Erie County by November 20th.
- Formal annual budgetary accounts are employed as a management control device for the General and Special Revenue Funds

- During the fiscal year, the Town Board can legally amend the operating budgets and is empowered to implement supplemental appropriations. Budget amendments are required for the departmental budgetary control. All budget amendments and budget transfers require Town Board approval.

Deficit Fund Balance—The Town’s Capital Projects Fund reported a deficit fund balance of $2,944,965 at December 31, 2025. The Town anticipates this deficit will be remedied through future issuance of long-term debt.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

Total cash and cash equivalents at December 31, 2025, are shown below:

	Governmental Funds
Petty Cash (uncollateralized)	$ 500
Deposits	2,094,274
Total	$ 2,094,774

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2025 as follows:

	Carrying Amount
Insured (FDIC)	$ 250,000
Uninsured:	
Collateral held by bank's agent in the Town's name	1,844,274
Total	$ 2,094,274

Custodial Credit Risk—Deposits—Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. As noted above, by State statute all deposits in excess of FDIC insurance coverage must be collateralized. At December 31, 2025, the Town’s deposits were either FDIC insured or collateralized with securities held by the pledging bank’s agent in the Town’s name.

Interest Rate Risk—Deposits—In accordance with its investment policy, the Town manages exposures by limiting investments to low risk type investments governed by New York State statute.

Investments—The Town holds short term investments in New York Cooperative Liquid Assets Securities System (NYCLASS) which is a municipality-based investment pool. The portfolio holdings are collateralized on a pro rata share of the overall collateral. Within the NYCLASS portfolio, U.S. treasuries are backed by the full faith and credit of the United States Government, repurchase agreements are collateralized 102% by either U.S. Treasuries or U.S. Agencies, and bank deposits are collateralized by Federal Home Loan Bank (FHLB) Letters of Credit (LOC).

Total investments at December 31, 2025, are shown below:

	Governmental Funds
Investment in Securities	$ 2,782,682
Investment in Securities - Special Reserves	$ 1,383,264
Total	$ 4,165,946

The Town has chosen to invest the funds of all legally created reserve accounts. At December 31, 2025, the Town reported $1,383,264 in Investment in Securities for Special Reserves relating to fund balance constraints across the General, Highway, Water, and Ambulance Funds.

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

- Level 1. Quoted prices for identical assets or liabilities in active markets to which the Town has access at the measurement date.

- Level 2. Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

    - Quoted prices for similar assets or liabilities in active markets;
    - Quoted prices for identical or similar assets in markets that are not active;
    - Observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
    - Inputs derived principally from, or corroborated by, observable market data correlation or by other means

- Level 3. Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure fair value to the extent that observable inputs are not available.

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

As of December 31, 2025, the Town has annuity funds that are valued using observable inputs other than quoted prices and inputs derived from observable market data correlation (level 2 input) in the amounts of $2,824,524 recorded within the Fire Protection Fund, and $728,827 recorded within the Ambulance Fund.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2025 include:

Receivables—Represents amounts due from various sources. The Town's significant accounts receivable at December 31, 2025 are presented below:

	General Fund
Franchise Fee	$ 24,811
Miscellaneous	3,957
	$ 28,768

Intergovernmental Receivables—Represents amounts due from other units of government, such as Federal, New York State, County of Erie or other local governments. Amounts due to the Town at December 31, 2025 are:

	General Fund	Highway Fund	Garbage and Refuse Fund	Total
NYS - Trooper Rent, DASNY Grant	$ 83,247	$ -	$ -	$ 83,247
Erie County - Polling place, Aging Clean-up	1,421	-	-	1,421
Various Town Departments	18,631	74,693	1,674	94,998
	$ 103,299	$ 74,693	$ 1,674	$ 179,666

Lease Receivable—During the year ended December 31, 2025, the Town recognized the lease of a building to a third party. The lease has just under ten remaining years and the Town receives monthly payments that are currently $8,247. The Town recognized $56,968 in lease revenue and $37,305 in interest revenue during the current fiscal related to this lease. As of December 31, 2025 the Town's receivable for lease payments was $649,300. Also, the Town has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of December 31, 2025 the balance of the deferred inflow of resources was $503,222.

Taxes Receivable—During the year ended December 31, 2025, the Town incurred expenses related to property clean up charges where a property was deemed to have unsafe conditions. These charges will be placed on the tax roll as a lien on the property that received the service. As of December 31, 2025, a tax receivable in the amount of $1,500 is recorded in the General Fund.

4. CAPITAL ASSETS

The Town's capital asset activity for Schedule K to the AFR for the year ended December 31, 2025, is as follows:

	Balance 1/1/2025	Increases	Decreases	Balance 12/31/2025
Capital assets, not being depreciated:				
Land	$ 203,600	$ -	$ -	$ 203,600
Construction Work in Progress	632,855	2,733,049	(435,757)	2,930,147
Total capital assets, not being depreciated	836,455	2,733,049	(435,757)	3,133,747
Capital assets, being depreciated:				
Buildings	5,084,557	-	-	5,084,557
Improvements	1,295,691	340,887	-	1,636,578
Machinery & Equipment	3,536,606	206,506	(131,579)	3,611,533
Right-to-use leased equipment	22,380	-	-	22,380
Infrastructure	2,661,399	-	-	2,661,399
Art and Historical Treasures	5,505	99,505	-	105,010
Total capital assets, being depreciated	12,606,138	646,898	(131,579)	13,121,457
Less accumulated depreciation for:				
Buildings	(2,451,425)	(62,174)	-	(2,513,599)
Improvements	(336,874)	(64,785)	-	(401,659)
Machinery & Equipment	(2,286,915)	(154,340)	117,471	(2,323,784)
Right-to-use leased equipment	(14,090)	(4,347)	-	(18,437)
Infrastructure	(756,236)	(54,331)	-	(810,567)
Art and Historical Treasures	(152)	(2,949)	-	(3,101)
Total accumulated depreciation	(5,845,692)	(342,926)	117,471	(6,071,147)
Total capital assets, being depreciated, net	6,760,446	303,972	(14,108)	7,050,310
Total capital assets, net	$ 7,596,901	$ 3,037,021	$ (449,865)	$ 10,184,057

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at the Town as of December 31, 2025, were as follows:

	General Fund	Highway Fund	Total Governmental Funds
Salary and employeee benefits	$ 29,111	$ 28,554	$ 57,665
Total	$ 29,111	$ 28,554	$ 57,665

6. RETIREMENT SYSTEM PENSION PLAN

Plan Descriptions and Benefits Provided

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

The ERS is noncontributory, except for employees who joined the ERS after July 27, 1976, who contribute three percent (3%) of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute three percent (3%) to six percent (6%) of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2025, the Town reported the following liability for its proportionate share of the net pension liability for the ERS. The net pension liability was measured as of March 31, 2025. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of April 1, 2024, with update procedures used to roll forward the total pension liability to the measurement date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Town.

	ERS
Measurement date	March 31, 2025
Net pension liability (asset)	$ 457,441
Town's portion of the Plan's total net pension liability	0.0026680%

For the year ended December 31, 2025, the Town recognized a pension expense of $85,979 for ERS. At December 31, 2025, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the sources shown on the following page.

	Deferred Outflows of Resources	Deferred Inflows of Resources
	ERS	
Differences between expected and actual experiences	$ 113,540	$ 5,356
Changes of assumptions	19,184	-
Net difference between projected and actual earnings on pension plan investments	35,890	-
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	37,739	79,929
Town contributions subsequent to the measurement date	148,366	-
Total	$ 354,719	$ 85,285

Town contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ending December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	ERS
2026	$ 64,767
2027	108,166
2028	(47,560)
2029	(4,305)

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

	ERS
Measurement date	March 31, 2025
Actuarial valuation date	April 1, 2024
Interest rate	5.90%
Salary scale	4.30%
Decrement tables	April 1, 2015- March 31, 2020
Inflation rate	2.9%
Cost-of-living adjustments	1.5%

Demographic assumptions used in the April 1, 2024 actuarial valuation are based on the results of an actuarial experience study completed April 1, 2020 for the period April 1, 2015 – March 31, 2020. Annuitant mortality rates are adjusted to incorporate mortality improvements under the Society of Actuaries' Scale MP-2021.

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

	ERS	
	Target Allocation	Long-Term Expected Real Rate of Return
Measurement date	March 31, 2025	
Asset class:		
Domestic equities	25.0 %	3.54 %
International equities	14.0	6.57
Private equity	15.0	7.25
Real estate	12.0	4.95
Opportunistic/Absolute Return Strategy	3.0	5.25
Credit	4.0	5.40
Real assets	4.0	5.55
Fixed Income	22.0	2.00
Cash	1.0	0.25
Total	100.0 %	

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

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

	Decrease (4.9%)	Assumption (5.9%)	Increase (6.9%)
Employer's proportionate share of the net pension liability (asset)—ERS	$ 1,323,891	$ 457,441	$ (266,046)

Pension Plan Fiduciary Net Position—The components of the current-year net pension liability of all participating employers as of March 31, 2025, are as follows:

	(Dollars in Thousands) ERS
Employers' total pension liability	$ 247,600,239
Plan fiduciary net position	(230,454,512)
Employers' net pension liability (asset)	$ 17,145,727
Ratio of fiduciary net position to the employers' total pension liability	93.08%

7. PENSION OBLIGATIONS—FIRE LOSAP

Plan Description—The Town established a defined benefit Length of Service Awards Program ("LOSAP") for the active volunteer firefighters of Boston Volunteer Fire Company, North Boston Volunteer Fire Company, and Patchin Volunteer Fire Company. The Program was established pursuant to Article 11-A of the NYS General Municipal Law effective January 1, 1992. The Program provides municipally funded pension-like benefits to facilitate the recruitment and retention of active volunteer firefighters. The Town is the sponsor of the program and the Program Administrator.

Participation, Vesting and Service Credit—Active volunteer firefighters who have reached the age of eighteen and who have completed one year of firefighting service are eligible to participate in the program. A participant acquires a non-forfeitable right to be paid a benefit from the Program after earning five years of service credit, upon attaining the Entitlement Age, becoming totally and permanently disabled, or dying while an active volunteer. In general, an active volunteer firefighter earns service credit for each calendar year after the establishment of the Program in which he or she accumulates 50 points. Points are granted for attending various activities of the fire company in accordance with a Point System adopted by the Town in accordance with the General Municipal Law.

Benefits—Participants become eligible to be paid a benefit at the Entitlement Age, which is age 60. The benefit payable is equal to $20 for each year of service credit earned, up to a maximum of $800 for 40 years of service credit (including any Prior Service Credit). This benefit is paid as a lifetime, monthly annuity, guaranteed for ten years. The monthly benefit of a participant who remains active after the entitlement age and earns additional service credit is increased by $20 beginning with the January 1 payment after the year in which the service credit was earned.

The Program provides a pre-entitlement age death benefit of a lump sum equal to the actuarial present value of the accrued benefit. If the Participant is an active volunteer firefighter at the time of death and has earned a year of service credit in at least one of the last three program years, the minimum death benefit payable is $20,000. If a participant dies after the entitlement age, the beneficiary has the option to continue receiving the remaining guaranteed monthly payments, if any, or be paid a one-time lump sum equal to the actuarial present value of the remaining guaranteed payments. The Program provides a pre-entitlement age disability benefit of a lump sum equal to the actuarial present value of the accrued benefit.

Contributions—New York State General Municipal Law § 219(d) requires the Town to engage an actuary to determine the annual amount required to be contributed to the Trust Fund.

Trust Assets—Plan assets are held in trust for the exclusive purpose of providing plan benefits; however, the Trust is not legally protected from creditors of the Town. As such, the trust assets do not meet the criteria in paragraph 4 of GASB Statement No. 73.

Participants Covered by the Benefit Terms—At the December 31, 2024 measurement date, the participants covered by the benefit terms were as follows:

Participants currently receiving benefit payments	92
Inactive participants entitled to but not yet receiving benefit payments	38
Active participants	59
Total	189

Measurement of Total Pension Liability

Actuarial Methods & Assumptions—The total pension liability has been determined by an actuarial valuation as of the measurement date. The following actuarial methods and assumptions applied to all periods included in the measurement:

Valuation Date:	January 1, 2025
Measurement Date:	December 31, 2024
Actuarial Cost Method:	Entry Age Normal
Discount Rate:	4.28%
Inflation Rate:	0.00%
Salary Scale:	Not applicable
Mortality Rates:	RP-2014 male/female without prjection for mortality improvement

The discount rate is the yield to maturity of the S&P Municipal Bond 20 Year High Grade Rate Index as of the Valuation Date. In describing this index, S&P Dow Jones Indices notes that the index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years and with a rating of at least Aa2 by Moody's Investors Service's, AA by Fitch, or AA by Standard & Poor's Rating Services.

Changes of assumptions or other inputs

	12/31/2023	12/31/2024
Discount Rate	4.00%	4.28%

Changes in Total Pension Liability

	Total Pension Liability
Balance as of 12/31/2023 measurement date	$ 6,785,481
Changes for the year:	
Service Cost	166,347
Interest	270,156
Changes of assumptions of other inputs	(218,709)
Differences between expected and actual experience	(113,855)
Benefit payments	(399,776)
Net change in Total Pension Liability	(295,837)
Balance as of 12/31/2024 measurement date	$ 6,489,644

Sensitivity of the Total Pension Liability to changes in the Discount Rate—The following chart shows the Total Pension Liability of the Town as of the December 31, 2024 measurement date, calculated using the discount rate of 4.28%, as well as what the Town's total pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.28%) or 1-percentage point higher (5.28%) than the current rate:

	1% Decrease 3.28%	Current Discount Rate 4.28%	1% Increase 5.28%
Total pension liability	$ 7,329,279	$ 6,489,644	$ 5,797,125

Pension Expense—For the fiscal year ended December 31, 2025, the Town recognized a pension expense of $343,684. The following is a breakout of the Pension Expense:

Service Cost	$ 166,347
Interest on Total Pension Liability	270,156
Changes of Assumptions or Other Inputs	(103,943)
Difference in Expected & Actual	1,048
Administrative Costs	10,076
Pension Expense	$ 343,684

Deferred Outflows and Inflows of Resources Related to Pensions—At December 31, 2025 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 119,295	$ 91,010
Changes of assumptions or other inputs	$ 542,723	$ 1,138,165
Benefit payments & administrative expenses subsequent to the measurement date	409,800	-
Total	$ 1,071,818	$ 1,229,175

The amount reported as deferred outflows of resources related to pensions resulting from transactions subsequent to the measurement date will be recognized as a reduction of the total pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	
2026	$ (102,895)
2027	(219,649)
2028	(244,614)
2029	-
Thereafter	-

Fiduciary Investment and Control—Service credit is determined by the governing board of the sponsor, based on information certified to the governing board by each fire company having members who participate in the program. Each fire company must maintain all required records on forms prescribed by the governing board. The governing board of the sponsor has retained and designated Firefly Admin, Inc. to assist in the administration of the program.

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

The sponsor is required to retain an actuary to determine the amount of the sponsor's contributions to the plan. The actuary retained by the sponsor for this purpose was Firefly Admin, Inc. Portions of the following information regarding the plan assets are derived from the most recent report prepared by the actuary, dated January 1, 2025.

Statement of Net Program Assets

Actuarial present value of benefits at January 1, 2025			$ 5,751,269
Less: Assets available for benefits			
Investments at fair value:			
Equities	37.1%	975,630	
International stock	14.5%	381,953	
Bonds	33.2%	871,792	
Balanced	10.6%	277,673	
Specialty	3.6%	94,890	
Liabilities:			
January payments made in December	1.2%	32,368	
Benefits payable	-0.3%	(7,300)	
Net program assets available for benefits			2,627,007
Current total unfunded benefits			$ 3,124,262

Statement of Changes in Net Program Assets

Plan net assets, January 1, 2024		$2,422,623
Changes during the year:		
Add: Plan contributions	$ 434,624	
Net investment income	169,536	
Less: Plan benefit withdrawals	(392,976)	
Changes in benefits payable	(6,800)	
Net change		204,384
Plan net assets, December 31, 2024		$ 2,627,007

Funding Methodology

Town contributions and fees amounted to $325,000 and $30,310, respectively, during the year ended December 31, 2025.

The Town accounts for service award program assets within its Fire Protection Fund. The fair value of these program assets as of December 31, 2025 is $2,824,524.

8. PENSION OBLIGATIONS—EMS LOSAP

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

Program Description—

Participation, vesting and service credit—Active volunteers are eligible to participate in the program and become fully vested upon earning five (5) years of service credits or upon being awarded a total and permanent disability. The program's entitlement age is age sixty (60) and the maximum service credit allowable is forty (40) years.

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

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

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

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

The sponsor is required to retain an actuary to determine the amount of the sponsor's contributions to the plan. The actuary retained by the sponsor for this purpose is Penflex, Inc. Portions of the following information are derived from the most recent report prepared by the actuary, dated December 31, 2025.

Program Financial Condition

Asset Reconciliation

Share of Trust Account, January 1, 2025		$ 691,188
Changes during the year:		
Add: Plan contributions	$ 6,207	
Net investment income	75,473	
Less: Administrative Charges	(1,605)	
Trustee Fees	(2,937)	
Distributions Made to Participant/Beneficiaries	(39,498)	
Net change		37,639
Share of Trust Account, December 31, 2025		$ 728,827

Contributions and Administrative Fees

The actuary determined that the Town contributions owed during the 2025 calendar year totaled $6,207. Administrative and Trustee Fees taken out of the account during the year ending December 31, 2025 were $4,542 with an additional $39,498 of distributions made to beneficiaries.

Plan Assets

The Town accounts for service award program assets within its Ambulance Fund. The fair value of these program assets as of December 31, 2025 is $728,827.

9. RISK MANAGEMENT

The Town is exposed to various risks of loss related to damage and destruction of assets, vehicle liability, injuries to employees, health insurance, workers' compensation, and unemployment insurance. The Town purchases commercial insurance to cover such potential risks. There have not been any settlements which have exceeded commercial insurance coverage in the past three fiscal years.

The Town purchases insurance for: general property and liability, municipal crime, automobile, public officials liability, law enforcement liability, contractor's protective liability, excess catastrophe liability, inland marine, ground pollution relating to fuel storage tanks, and cyber coverage. General property is insured at a full replacement cost agreed upon at $14,434,575. General liability insurance is limited to $1 million per occurrence, with a general aggregate $3 million limit. General liability had an add on rider for Builder's Risk at the North Boston shelter valued at $450,000. Municipal crime coverage ranges from $25,000 to $200,000 per occurrence. Automobile insurance is limited to $1 million per accident. Public Officials Liability, Law Enforcement Liability, and Contractor's Protective Liability are all limited to $1 million per occurrence and $2 million in the aggregate. Excess liability is limited to $1 million per occurrence and $3 million in the aggregate. Inland marine has various limits for each individually scheduled property and equipment with the largest limit being $905,100. Fuel storage tanks have a ground pollution liability of $1 million. A separate cyber policy was added in 2024 with various limits ranging from $50,000 to $1 million per incident.

10. LEASES

Lease Receivable—The Town is a lessor for a noncancellable lease of buildings. The Town recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

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

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

The Town monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

As the lessor, the Town recognizes a long-term lease receivable and deferred inflow of resources for the use of the Trooper Barracks Building by the state police. The lease agreement runs for 20 years starting December 1, 2009 and ending November 30, 2029 with a five year renewal option beginning on December 1, 2029 and ending November 30, 2034. The agreement states that the remaining monthly payments will be $8,247 per month through November 30, 2029, and then if the renewal is granted, the additional five-year term will be negotiated at the time of the renewal request. As the Town built this building as part of the lease agreement, to the specifications agreed upon with the lessee, the Town reasonably expects the lease agreement to be renewed and thus includes the five-year renewal as part of the lease term. The discount rate applied to this lease is 3.5% as determined by the bond issued to finance the construction of the building. The value of the lease receivable as of December 31, 2025 is $649,300. The value of the deferred inflow of resources is $503,222 at December 31, 2025.

The future payments included in the measurement of the lease receivable at December 31, 2025 were as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2026	$ 63,852	$ 35,112	$ 98,964
2027	66,123	32,841	98,964
2028	68,474	30,490	98,964
2029	70,910	28,054	98,964
2030	73,432	25,532	98,964
2030 and thereafter	306,510	72,852	379,362
	$ 649,300	$ 224,882	$ 874,182

Lease Payable—The Town is a lessee for a noncancellable lease of various equipment. The town recognizes a liability and an intangible right-to-use asset (lease asset) in the government-wide financial statements. The Town recognizes lease liabilities with an initial, individual value of $5,000 or more. At the commencement of a lease, the Town initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

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

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

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

As the lessee, the Town reports lease assets with other capital assets and lease liabilities with long-term debt on the schedule of long-term liabilities. The Town is lessee for office equipment such as printers and postage machines.

As of December 31, 2025, the value of the lease liability was $4,216. The Town is required to make annual principal and interest payments on the equipment. The leases have imputed interest rates of 3.5%. The value of the right-to-use lease assets as of the end of the current fiscal year was $22,380 and had accumulated amortization of $18,437 for a net asset value of $3,943.

The future principal and interest payments as of December 31, 2025, were as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2026	$ 3,260	$ 87	$ 3,348
2027	956	10	965
2028	-	-	-
	$ 4,216	$ 97	$ 4,313

11. SHORT-TERM DEBT

Liabilities for bond anticipation notes ("BANs") are generally accounted for in the Capital Projects Fund. State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the life of the permanent financing, provided that annual reductions of principal are made. A summary of the Town's short-term debt for the year ended December 31, 2025 is as follows:

Description	Interest Rate	Maturity Date	Balance 1/1/2025	Issues	Redemptions	Balance 12/31/2025
Capital Projects Fund:						
BAN - Water Tanks	3.49%	10/2/2026	$ 987,000	$ -	$ 37,000	$ 950,000
BAN - Waterline Phase 1	3.49%	10/2/2026	$ 2,771,000	$ -	$ -	$ 2,771,000
Total			3,758,000	-	37,000	3,721,000

12. LONG-TERM LIABILITIES

The Town's outstanding long-term liabilities reported in Schedule W to the AFR include serial bonds, lease liabilities, pension liabilities, and compensated absences. Long-term liabilities as of December 31, 2025 aggregated $10,997,164.

The Town's outstanding indebtedness as of December 31, 2025 aggregated $7,603,850. Of this amount, $3,382,850 relates to serial bonds issued for the purpose of water supply and distribution and $500,000 relates to a serial bond issued on the construction of a Trooper Barracks building. All long-term debts are exempt from the constitutional debt limit other than the $500,000 serial bond which represents approximately 0.7% of the town's debt limit. Further, the Trooper Barracks serial bond is eligible for redemption prior to maturity starting after March 1, 2022 at 100% of the par amount of the bonds to be redeemed, plus accrued interest to the date of redemption. All bonds payable of the Town are secured by its general credit and revenue raising powers, as per State statute.

A default will have occurred if the payment of principal or interest are not paid when due and payable. In the event of a default a provision is made for contract creditors (including the

Bondholders) of the Town to enforce payments upon such contracts, if necessary, through court action, although the present statute limits interest on the amount adjudged due to creditors to nine per centum per annum from the date due to the date of payment. As a general rule, property and funds of a municipal corporation serving the public welfare and interest have not been judicially subjected to execution or attachment to satisfy a judgment, although judicial mandates have been issued to officials to appropriate and pay judgments out of current funds or the proceeds of a tax levy.

The Town does not hold any lines of credit.

A summary of changes in the Town's long-term liabilities at December 31, 2025 is presented below:

	Balance 1/1/2025	Additions	Reductions	Balance 12/31/2025	Due Within One Year
Serial bonds	$ 4,059,400	$ -	$ 176,550	$ 3,882,850	$ 186,450
Lease liability	8,738	-	4,522	4,216	3,260
Net pension liability-ERS*	496,713	-	39,272	457,441	-
Pension liability-Fire LOSAP	6,785,481	436,503	732,340	6,489,644	-
Compensated absences	179,285	31,754	48,026	163,013	47,101
Total	$ 11,529,617	$ 468,257	$ 1,000,710	$ 10,997,164	$ 236,811

(*Reductions to the net pension liability are shown net of additions.)

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

Principal is paid annually, interest is paid semi-annually; these payments are recorded in the associated fund, either being General or Water Funds. A summary of additions and payments for the year ended December 31, 2025, is presented below:

Description	Original Issue	Interest Rate (%)	Year of Issue/ Maturity	Balance 1/1/2025	Additions	Reductions	Balance 12/31/2025	Due Within One Year
General Fund:								
Trooper Barracks	$ 1,000,000	3.5	2012/2034	$ 545,000	$ -	$ 45,000	$ 500,000	$ 50,000
Total General Fund				545,000	-	45,000	500,000	50,000
Water Fund:								
Water #3	125,000	2.8	2012/2032	50,000	-	6,250	43,750	6,250
Rural Development #1	2,618,500	4.125	2005/2040	1,647,300	-	74,700	1,572,600	77,800
Rural Development #2	2,394,000	3	2010/2048	1,817,100	-	50,600	1,766,500	52,400
Total Water Fund				3,514,400	-	131,550	3,382,850	136,450
Total governmental activities				$ 4,059,400	$ -	$ 176,550	$ 3,882,850	$ 186,450

Lease Liability—The Town holds long-term capital leases for various equipment. The outstanding balance at December 31, 2025 was $4,216. Refer to Note 10 for additional information related to the Town's leases.

Net Pension Liability–ERS—In Schedule W to the AFR, the Town reported a liability of $457,441, for its proportionate share of the net pension liability related to the Employee Retirement System. Refer to Note 6 for additional information related to the Town's net pension liability.

Pension Liability–Fire LOSAP—In Schedule W to the AFR, the Town reported a liability of $6,489,644, for its pension liability related to the Fire Length of Service Award Program (LOSAP). Refer to Note 7 for additional information related to the Town's pension liability.

Compensated Absences—As explained in Note 1, the Town accrues the value of governmental fund type compensated absences. The value accrued at December 31, 2025 is $163,013 and relates to sick time earned each month that carries over at the end of the fiscal year up to the limit of 165 days per employee. Employees who retire or resign can choose to receive a cash payout for their unused sick time or roll it towards additional service credit in the New York State Retirement System. Management estimates that $47,101 is due within one year. Since payments of compensated absences are dependent upon many factors, timing of future payments is not readily determinable.

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

Year ending December 31,	Serial Bonds	Lease Liability	Pension Liability ERS	Pension Liability Fire LOSAP	Compensated Absences	Total
2026	$ 186,450	$ 3,260	$ -	$ -	$ 47,101	$ 236,811
2027	191,450	956	-	-	-	192,406
2028	196,750	-	-	-	-	196,750
2029	207,150	-	-	-	-	207,150
2030	212,950	-	-	-	-	212,950
2031-2035	1,103,500	-	-	-	-	1,103,500
2036-2040	1,028,000	-	-	-	-	1,028,000
2041-2045	457,000	-	-	-	-	457,000
2046 and thereafter	299,600	-	457,441	6,489,644	115,912	7,362,597
Total	$ 3,882,850	$ 4,216	$ 457,441	$ 6,489,644	$ 163,013	$ 10,997,164

Interest requirements on serial bonds payable are as follows:

Year ending December 31,	Interest
2026	$ 135,500
2027	128,544
2028	122,013
2029	114,883
2030	107,556
2031-2035	418,290
2036-2040	230,443
2041-2045	86,935
2046 and thereafter	18,056
Total	$ 1,362,220

13. FUND BALANCE

In the AFR, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The Town maintained the following nonspendable fund balance at December 31, 2025:

- ***Prepaid items***—Represents amounts prepaid to the retirement system that are applicable to future accounting periods. The General Fund and the Highway Fund reported amounts of $31,226 and $18,229, respectively relating to the retirement system. Further, in 2024, the Town entered into a Subscription Based IT Agreement for $8,500 but subsequently put the account on hold prior to implementation. The first payment made will be recognized as an expense in the General Fund when implementation begins.

In the AFR, restricted fund balances are amounts constrained to specific purposes (such as creditors, grantors, contributors, or laws and regulations of other governments) through constitutional provisions or by enabling legislation.

At December 31, 2025, the Town reported the following restricted fund balances:

- ***Restricted for General Capital Projects***—Represents amounts, $407,309, restricted for the construction of various general fund capital projects.

- ***Restricted for Tax Stabilization***—Represents amounts, $96,580, restricted by the Town Board in accordance with general municipal law section 6-e to be used for future unanticipated events.

- ***Restricted for Highway Equipment***—Represents amounts, $330,743, restricted for the purchase of highway equipment.

- ***Restricted for Water Debt***—Represents amounts, $403,772, restricted for the reduction of future debt service requirements.

- ***Restricted for Ambulance Equipment*** —Represents amounts, $144,860, restricted for the purchase of ambulance equipment.

- ***Restricted for Fire LOSAP*** —Represents amounts, $2,824,524, for the administration of the Town's Fire LOSAP.

- ***Restricted for EMS LOSAP*** —Represents amounts, $728,827, for the administration of the Town's Ambulance LOSAP.

In the AFR, commitments are amounts that are subject to a purpose constraint imposed by a formal action of the Town's highest level of decision-making authority. As of December 31, 2025 the Town did not report any commitments.

In the AFR, assignments are not legally required segregations but are segregated for a specific purpose by the Town. At December 31, 2025, the Town reported the following fund balance assignments:

	Subsequent Year's Expenditures	Specific Use	Total Assigned
General Fund	$ 560,702	$ 4,411	$ 565,113
Highway Fund	262,380	775,810	1,038,190
Fire Protection Fund	-	166,487	166,487
Lighting Fund	1,377	7,870	9,247
Ambulance Fund	-	148,165	148,165
Garbage and Refuse Fund	-	238,084	238,084
Water Fund	-	736,264	736,264
Total	$ 824,459	$ 2,077,091	$ 2,901,550

- ***Assigned to Subsequent Year's Expenditures***—Represents available fund balance being appropriated to meet expenditure requirements in the 2026 fiscal year.

- ***Assigned to Specific Use***—Represents fund balance within the special revenue funds that is assigned for a specific purpose. The assignment's purpose relates to each fund's operations and represents amounts within funds that are not restricted or committed.

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

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

14. ENCUMBRANCES

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

At December 31, 2025, the Town reported the following encumbrances:

- ***Encumbrance for General Fund Purchases*** —Represents amounts, $4,411, for the purchase of a building code design and construction document, radio for the emergency manager and other small office supplies purchases as agreed upon by board resolution or purchase order.

- ***Encumbrance for Highway Equipment*** —Represents amounts, $178,476, for the purchase of a highway pickup truck with plow and dump box as agreed upon by board resolution.

- ***Encumbrance for Ambulance Equipment*** —Represents amounts, $137,664, for the remaining payments on the purchase of a gas-powered Ambulance as agreed upon by board resolution.

The Town considers encumbrances significant if they are in excess of $10,000. Significant encumbrances as of December 31, 2025 are listed below:

Fund	Purpose	Amount Encumbered
Highway	Highway Pickup Truck with Plow & Dump Box	$ 178,476
Total Highway Fund		$ 178,476
Ambulance	Gas-Powered Ambulance - 2nd half of contract	$ 137,664
Total Ambulance Fund		$ 137,664

15. INTERFUND ACTIVITY

Interfund receivables and payables are short-term in nature and exist because of temporary advances or payments made on behalf of other funds. The composition of interfund balances as of December 31, 2025 is as follows:

Fund	Interfund Receivables	Interfund Payables
Governmental funds:		
General Fund	$ 28,896	$ -
Capital Projects Fund	-	28,896
Total	$ 28,896	$ 28,896

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

The Town made the following transfers between funds during the year ended December 31, 2025:

Fund	Transfers out: General Fund
Transfers in:	
Capital Projects Fund	487,980
Total	$ 487,980

The interfund transfer totaling $487,980 represents funding supplied by the general fund towards current capital projects.

16. LABOR CONTRACTS

Certain Town employees are represented by one bargaining unit, with the balance governed by Town Board rules and regulations. The International Operating Engineers Local 17 AFL-CIO bargaining unit has a current negotiated contract in place through December 31, 2026.

17. CONTINGENCIES

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

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

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

18. SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 27, 2026, which is the date the AFR is available for issuance, and have determined there are no subsequent events that require disclosure in conformity with the format prescribed by the Office of the State Comptroller of the State of New York.

* * * * *

Comparative Year-End Fund Balances

Fund	Account	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
General (A)	Unassigned Fund Balance	$ 1,961,553	$ 2,089,269	$ 1,954,158	$ 1,505,816	$ 1,024,741
General (A)	Assigned Appropriated	$ 341,550	$ 426,216	$ 399,467	$ 509,330	$ 560,702
General (A)	Encumbered	$ 25,201	$ 69,542	$ 103,441	$ 18,045	$ 4,411
General (A)	Not Spendable / Prepaids	$ 21,835	$ 18,036	$ 22,417	$ 35,242	$ 39,726
General (A)	Reserve for Tri-Seq	$ 7,128	$ 7,142	$ 7,444	$ 7,829	$ 8,154
General (A)	Reserve for Bail	$ 6	$ -	$ -	$ -	$ -
General (A)	Reserve for Sr. Facility	$ 61,059	$ 61,183	$ 63,770	$ 67,063	$ 69,852
General (A)	Reserve for Bldgs & Parks	$ 125,287	$ 125,540	$ 130,849	$ 137,606	$ 143,329
General (A)	Reserve for Recreation	$ 36,986	$ 37,061	$ 38,628	$ 40,623	$ 42,312
General (A)	Reserve for Drainage	$ 125,581	$ 125,832	$ 131,152	$ 137,926	$ 143,662
General (A)	Reserve for Tax Stable	$ 84,423	$ 84,593	$ 88,170	$ 92,724	$ 96,580
		$ 2,790,609	$ 3,044,414	$ 2,939,496	$ 2,552,204	$ 2,133,469
Highway (DB)	Assigned Unappropriated	$ 472,458	$ 444,577	$ 583,317	$ 751,991	$ 597,334
Highway (DB)	Assigned Appropriated	$ 91,676	$ 165,706	$ 173,949	$ 153,433	$ 262,380
Highway (DB)	Encumbered	$ 257,233	$ 57,200	$ 173,628	$ 171,261	$ 178,476
Highway (DB)	Not Spendable / Prepaids	$ 13,960	$ 10,593	$ 12,609	$ 15,042	$ 18,229
Highway (DB)	Reserve or HWY Equipment	$ 289,129	$ 289,695	$ 301,944	$ 317,538	$ 330,743
		$ 1,124,456	$ 967,771	$ 1,245,447	$ 1,409,265	$ 1,387,162
Capital Projects (H)	Unassigned Fund Balance	$ -	$ (209,918)	$ (836,206)	$ (1,119,316)	$ (2,944,965)
		$ -	$ (209,918)	$ (836,206)	$ (1,119,316)	$ (2,944,965)
Fire Protection (SF)	Assigned Unappropriated	$ 225,406	$ 203,824	$ 169,252	$ 150,703	$ 166,487
Fire Protection (SF)	Assigned Appropriated	$ 227,107	$ 217,480	$ 37,986	$ 26,773	$ -
Fire Protection (SF)	Restricted - LOSAP Fair Market Value	$ 2,594,761	$ 2,154,324	$ 2,390,755	$ 2,601,939	$ 2,824,524
		$ 3,047,274	$ 2,575,628	$ 2,597,993	$ 2,779,415	$ 2,991,011
Lighting (SL)	Assigned Unappropriated	$ 20,694	$ 21,404	$ 17,721	$ 10,811	$ 7,870
Lighting (SL)	Assigned Appropriated	$ -	$ -	$ 2,683	$ 3,673	$ 1,377
		$ 20,694	$ 21,404	$ 20,404	$ 14,484	$ 9,247
Ambulance (SM)	Assigned Unappropriated	$ 49,761	$ 53,257	$ 68,745	$ 90,116	$ 148,165
Ambulance (SM)	Assigned Appropriated	$ -	$ -	$ -	$ -	$ -
Ambulance (SM)	Restricted - LOSAP Fair Market Value	$ 748,279	$ 587,667	$ 646,058	$ 691,188	$ 728,827
Ambulance (SM)	Reserve for Ambulance	$ 139,532	$ 179,834	$ 227,461	$ 139,076	$ 144,860
		$ 937,572	$ 820,758	$ 942,264	$ 920,380	$ 1,021,852
Garbage (SG/SR)	Assigned Unappropriated	$ 146,899	$ 144,627	$ 135,213	$ 200,742	$ 238,084
Garbage (SG/SR)	Assigned Appropriated	$ -	$ -	$ -	$ -	$ -
		$ 146,899	$ 144,627	$ 135,213	$ 200,742	$ 238,084
Water (SW)	(HA) Water District #1	$ 52,908	$ 93,746	$ 127,791	$ 208,018	$ 204,897
Water (SW)	(HB) Water District #2	$ 70,437	$ 80,483	$ 96,119	$ 112,200	$ 108,617
Water (SW)	(HC) Water District #3	$ 242,350	$ 255,760	$ 193,888	$ 189,723	$ 150,115
Water (SW)	(HD) Water Ext. 1	$ 43,427	$ 45,831	$ 49,589	$ 53,857	$ 56,086
Water (SW)	(HE) Water Ext. 2	$ 80,199	$ 89,142	$ 120,646	$ 153,569	$ 182,208
Water (SW)	(HF) Water Dist. 3 Ext.	$ 26,775	$ 29,641	$ 29,590	$ 32,734	$ 34,341
Water (SW)	Reserve for Debt - Dist. 3	$ 352,955	$ 353,660	$ 368,614	$ 387,651	$ 403,772
		$ 869,051	$ 948,263	$ 986,237	$ 1,137,752	$ 1,140,036
		$ 8,936,555	$ 8,312,947	$ 8,030,848	$ 7,894,926	$ 5,975,896

Notes:

Assigned Appropriated = plan a deficit in next year's budget to use down this much of fund balance

Assigned Unappropriated = assigned for the use of the fund name, no further commitments made

Capital Projects Summary - 12/31/25

H04 - Waterline Replacements - Phase 1 (Design of 10,770 ft Water Main)

Expenses:		Total	2019	2020	2021	2022	2023	2024	2025
Construction:	716 Contracting	$ 2,141,596.97	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,141,596.97
Engineering:	Clark Patterson Lee (CPL)	$ 349,840.00	$ -	$ -	$ -	$ 211,000.00	$ 39,000.00	$ 3,900.00	$ 95,940.00
Bidding / Other Expenses:		$ 576.32	$ -	$ -	$ -	$ -	$ -	$ 466.32	$ 110.00
		$ 2,492,013.29	$ -	$ -	$ -	$ 211,000.00	$ 39,000.00	$ 4,366.32	$ 2,237,646.97
Revenues:									
BAN Issued		$ 2,492,013.29				$ 211,000.00	$ 39,000.00	$ 4,366.32	$ 2,237,646.97
Town Funds	Interest	$ -							
		$ 2,492,013.29							
Capitalization		$ 2,492,013.29							

H05 - Comp Plan Update

Expenses:		Total	2019	2020	2021	2022	2023	2024	2025
Consultant:	Clark Patterson Lee (CPL)	$ 94,870.00	$ -	$ -	$ -	$ -	$ 29,138.50	$ 62,991.50	$ 2,740.00
		$ 94,870.00	$ -	$ -	$ -	$ -	$ 29,138.50	$ 62,991.50	$ 2,740.00
Revenues:									
Dept of State		$ 63,000.00					$ 29,138.50	$ 33,861.50	
Erie County Enviro & Planning		$ 25,000.00						$ 25,000.00	
Town Funds	General Fund	$ 6,870.00					$ -	$ 4,130.00	$ 2,740.00
		$ 94,870.00							
Capitalization	**2025 to Art & Historical**	$ 94,870.00							

H06 - Town Hall Generator

Expenses:		Total	2023	2024	2025
Construction:	Industrial Power & Lighting Corp	$ 253,545.56	$ -	$ 213,856.57	$ 39,688.99
Engineering:	Clark Patterson Lee (CPL)	$ 20,000.00	$ 18,500.00	$ 750.00	$ 750.00
Bidding / Other Expenses:		$ 7,547.90	$ 731.88	$ 6,816.02	$ -
		$ 281,093.46	$ 19,231.88	$ 221,422.59	$ 40,438.99
Revenues:					
ARPA		$ 114,865.60	$ -	$ 114,865.60	
Town Funds	General Fund	$ 166,227.86	$ 19,231.88	$ 106,556.99	$ 40,438.99
		$ 281,093.46			
Capitalization	**2025 to Building Improvements**	$ 281,093.46			

H07 - Town Hall Entryway / Stairs

Expenses:		Total	2023	2024	2025
Construction:	Double A Services LLC	$ 26,125.00	$ -	$ 26,125.00	$ -
Construction:	Kirst Construction	$ 15,500.00	$ -	$ -	$ 15,500.00
Engineering:	Clark Patterson Lee (CPL)	$ 17,600.00	$ 12,600.00	$ 4,500.00	$ 500.00
Bidding / Other Expenses:		$ 568.00	$ 568.00	$ -	$ -
		$ 59,793.00	$ 13,168.00	$ 30,625.00	$ 16,000.00
Revenues:					
ARPA		$ 26,125.00	$ -	$ 26,125.00	
Town Funds	General Fund	$ 33,668.00	$ 13,168.00	$ 4,500.00	$ 16,000.00
		$ 59,793.00			
Capitalization	**2025 to Building Improvements**	$ 59,793.00			

Capital Projects Summary - 12/31/25

Tennis Court

Expenses:		Total	2024	2025
Resurfacing:	Super Seal Sealcoating Co.	$ 83,200.00	$ 83,200.00	$ -
Fencing:	-----	$ -	$ -	$ -
Engineering:	Clark Patterson Lee (CPL)	$ 1,951.74	$ 1,911.74	$ 40.00
		$ 85,151.74	$ 85,111.74	$ 40.00
Revenues:				
Town Funds	General Fund	$ 85,151.74	$ 85,111.74	$ 40.00
		$ 85,151.74		
Capitalization	**Resurfacing - 2024**	$ 83,200.00		
Capitalization	**Fencing - _______**	$ 1,951.74		

H08 - Fuel Tank Removal / Replacement

Expenses:		Total	2025
Removal:	LaBella	$ 60,671.34	$ 60,671.34
New Tanks:	Loudon Building Co.	$ -	$ -
Engineering:	LaBella	$ 35,190.00	$ 35,190.00
Bidding / Other Costs:		$ 3,619.24	$ 3,619.24
		$ 99,480.58	$ 99,480.58
Revenues:			
Town Funds	General Fund	$ 99,480.58	$ 99,480.58
		$ 99,480.58	
Capitalization		$ 99,480.58	

H09 - Holiday Lights

Expenses:		Total	2025
Construction:	Loudon Building Co.	$ -	$ -
Engineering:	LaBella	$ 9,209.45	$ 9,209.45
Bidding / Other Costs:		$ -	$ -
		$ 9,209.45	$ 9,209.45
Revenues:			
Town Funds	General Fund	$ 9,209.45	$ 9,209.45
		$ 9,209.45	
Capitalization		$ 9,209.45	

H10 - Water Phase 2

Expenses:		Total	2025
Construction:		$ -	$ -
Engineering:	CPL	$ 28,896.00	$ 28,896.00
Bidding / Other Costs:		$ -	$ -
		$ 28,896.00	$ 28,896.00
Revenues:			
Town Funds	General Fund	$ 28,896.00	$ 28,896.00
		$ 28,896.00	
Capitalization		$ 28,896.00	

2025 Capital Projects - Expenditures by Funding Source

Project	FEMA	CDBG	ARPA	Dept of State	Erie County	BAN/Bond	Town	Total Expenditures	Account Code:
Tennis Court Resurfacing & Fencing									
Super Seal - Resurfacing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	A-7110.2
CPL - Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ 40.00	$ 40.00	A-1440.4
_____ - Fencing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	$ -	$ 40.00	$ 40.00	
Water - Phase 1									
716 Contracting - Construction	$ -	$ -	$ -	$ -	$ -	$ 2,141,596.97	$ -	$ 2,141,596.97	H04-3840.2
CPL - Engineering	$ -	$ -	$ -	$ -	$ -	$ 95,940.00	$ -	$ 95,940.00	H04-3840.2
Bid Ads, Misc. Costs	$ -	$ -	$ -	$ -	$ -	$ 110.00	$ -	$ 110.00	H04-3840.2
	$ -	$ -	$ -	$ -	$ -	$ 2,237,646.97	$ -	$ 2,237,646.97	
Comp Plan Update **(Completed in 2025) / Awaiting Erie County Reimb. of $25,000**									
CPL - Consultant	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,740.00	$ 2,740.00	H05-8020.2
	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,740.00	$ 2,740.00	
Town Hall Generator (Completed in 2025)									
Industrial Power & Lighting Corp - C	$ -	$ -	$ -	$ -	$ -	$ -	$ 39,688.99	$ 39,688.99	
CPL - Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ 750.00	$ 750.00	H06-1620.2
Bid Ads, Misc. Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,438.99	$ 40,438.99	
Town Hall Entryway (Completed in 2025)									
Double A Services - Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Kirst - Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,500.00	$ 15,500.00	
CPL - Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ 500.00	$ 500.00	H07-1620.2
Bid Ads, Misc. Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,000.00	$ 16,000.00	
Fuel Tank Replacement									
LaBella - Tear-Out	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,671.34	$ 60,671.34	H08-1620.2
LabBella - Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,190.00	$ 35,190.00	H08-1620.2
______ - New Tanks	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	H08-1620.2
Bid Ads, Misc. Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,619.24	$ 3,619.24	H08-1620.2
	$ -	$ -	$ -	$ -	$ -	$ -	$ 99,480.58	$ 99,480.58	
Holiday Lights									
LabBella - Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,209.45	$ 9,209.45	H09-1440.2
Loudon - Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	H09-
Bid Ads, Misc. Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,209.45	$ 9,209.45	
Water - Phase 2									
_______ - Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	H10-3840.2
CPL - Engineering	$ -	$ -	$ -	$ -	$ -	$ 28,896.00	$ -	$ 28,896.00	H10-1440.2
Bid Ads, Misc. Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	H10-3840.2
	$ -	$ -	$ -	$ -	$ -	$ 28,896.00	$ -	$ 28,896.00	
	$ -	$ -	$ -	$ -	$ -	$ 2,266,542.97	$ 167,909.02	$ 2,434,451.99	

Total Federal Funding Spent	**$ -**
Single Audit threshhold	$ 1,000,000.00
Variance	$ 1,000,000.00

No Federal/State/County Expenditures across all Town Capital Projects in 2025

SLFRF Closeout

SLFRF closeout report
NY1405 - P&E Report - 2025

Total SLFRF allocation amount
$828,407.76

Project summary

Category	Cumulative Obligations	Cumulative Expenditures
6-Revenue Replacement	$828,407.76	$828,407.76
Totals	$828,407.76	$828,407.76

Treasury would like to learn about specific projects that recipients consider ‘impact stories.’ These impact stories capture how local leaders use one-time, direct emergency funds to make lasting change in their communities. They also highlight how receiving the funds enabled communities to avoid an insuperable crisis, work toward long-term goals while meeting immediate needs, and/or address the needs of underserved people. These stories may be included in remarks from Treasury officials and/or other resources that uplift exemplary uses of SLFRF dollars to your recipient peers.

Please use the text box below to share your community’s success stories from your SLFRF projects. Please note that providing details for an impact story is completely optional.

The Town of Boston used its SLFRF allocation to fund a small water project, replace a park shelter, and make improvements to the Town Hall in terms of a new generator and replacing the front steps.

Your participation in the State and Local Fiscal Recovery Funds (SLFRF) program with the U.S. Department of the Treasury requires submitting a Final Report for program closeout. This closeout phase is crucial for program success and future funding opportunities. Recipients should carefully review the SLFRF Closeout Resource Materials, the on-screen instructions, and the Frequently Asked Questions (FAQ) document available on the SLFRF Homepage (www.treasury.gov/slfrf) before completing the Final Report.

Once the Final Report is submitted, recipients may not use any remaining award funds, and unspent funds must be returned to Treasury. Submission of the Final Report includes a certification by the recipient that the recipient is in compliance with the SLFRF award terms and conditions and that all data and information included in the report are true and correct and do not contain any materially false, fictitious, or fraudulent statements. The Final Report must include the name and contact information of the authorized official who is certifying the information in this report.

Recipients must maintain records and financial documents sufficient to evidence compliance with sections 602(c) or 603(c) of the Social Security Act, as applicable, Treasury’s regulations implementing that section, and guidance issued by Treasury regarding the foregoing. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, have the right of access to records (electronic and otherwise) of recipients in order to conduct audits or other investigations. Records must be maintained by recipients for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

If you have questions after reviewing the SLFRF closeout resources, you can email SLFRF@treasury.gov. Remember that each recipient is responsible for submitting an accurate Final Report by the deadline, using available information and their own internal records.

Statement

After reasonable inquiry of people, systems, and other information available to the SLFRF recipient, I certify that (1) the information provided in this report is accurate and complete and does not contain any materially false, fictitious, or fraudulent statements; and (2) the recipient is in compliance with the SLFRF award terms and conditions. I acknowledge that any materially false, fictitious, or fraudulent statement or representation (or concealment or omission of a material fact) in this submission may be the subject of criminal prosecution under the False Statements Accountability Act of 1996, as amended, 18 USC 1001, and also may subject me and the recipient to civil penalties, damages, and administrative remedies for false claims or otherwise (including under 31 USC 3729 et seq.). I am an authorized representative of the SLFRF recipient with authority to make the above certifications and representations on behalf of the recipient.

By signing this report, I acknowledge in accordance with 31 CFR 35.4(c) that recipients must provide to the Secretary of the Treasury periodic reports providing detailed accounting of the uses of funds, as applicable, all modifications to a State's or Territory’s tax revenue sources, as applicable, and such other information as the Secretary may require for the administration of this program.

In addition to regular reporting requirements, the Secretary may request other additional information as may be necessary or appropriate, including as may be necessary to prevent evasions of the requirements of this program. False statements or claims made to the Secretary may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in Federal awards or contracts, and/or any other remedy available by law.

The information for the currently signed in user will populate as the Authorizer of this submittal. Only those in a role of Authorized Representative for Reporting or Authorized Representative on the Submission record will have access to initiate closeout.

Name: **Elysia Pericak**	Title: **716-941-6113 Ext. 124**
Telephone: **Bookkeeper**	Email: **bookkeeper@townofboston.com**

Federal Financial Report

1. Federal Agency and Organizational Element to Which Report is Submitted Department of the Treasury	**2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)** RCP-024015

3. Recipient Organization (Name and complete address including Zip code)
Recipient Organization Name: Boston, Town of
Street1: 8500 Boston State Road
Street2:
City: Boston **County:**
State: NY:New York **Province:**
Country: USA: United States **ZIP /Postal Code:**14025

4a. DUNS Number 005546531	**4b. EIN** 166002185	**5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)** RCP-024015

6. Report Type Annual	**7. Basis of Accounting**	**8. Project/Grant Period** From: 04/14/2023 To: 12/31/2026	**9. Reporting Period End Date** 03/31/2025

10. Transactions	**Cumulative**
Federal Cash:	
a. Cash Receipts	$828,407.76
b. Cash disbursements	$828,407.76
c. Cash on hand (line a minus b)	$0.00
Federal Expenditures and Unobligated Balance:	
d. Total federal funds authorized	$828,407.76
e. Federal share of expenditures	$828,407.76
f. Federal share of unliquidated obligations	$0.00
g. Total federal share (sum of lines e and f)	$828,407.76
h. Unobligated balance of federal funds (line d minus g)	$0.00
Recipient Share:	
i. Total recipient share required	Not Applicable
j. Recipient share of expenditures	Not Applicable

k. Remaining recipient share to be provided (line i minus j)	Not Applicable
Program Income:	
l. Total Federal program income earned	$0.00
m. Program income expended in accordance with the deduction alternative	Not Applicable
n. Program income expended in accordance with the addition alternative	$0.00
o. Unexpended program income (line l minus line m or line n)	$0.00
11. Indirect Expense	

a. Type	b. Rate	Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
Not required at this time						

American Rescue Plan Act (ARPA)
Coronavirus State & Local Fiscal Recovery Fund (CSLFRF)

AUD runs 1/1 - 12/31
ARPA Report 4/1 - 3/31

Vendor	Contract/ Project #	Invoice #	Description/Work Completed	Amount	Invoice Date	Expense Account	Expense Year	$ 828,407.76 Received in Total
4/1/21 - 12/31/21								
Clarke Patterson Lee	16013.00	74527	Boston Road Water Main - Services Ending 3/26/21 (100% Survey & Mapping Cost / 10% D	$ 16,511.00	4/7/2021	H01-8340-0200	2021	
Clarke Patterson Lee	16013.00	75098	Boston Road Water Main - Services Ending 4/23/21 (40% Design Cost)	$ 6,624.00	5/5/2021	H01-8340-0200	2021	
Clarke Patterson Lee	16013.00	75767	Boston Road Water Main - Services Ending 5/21/21 (30% Design Cost)	$ 4,968.00	6/4/2021	H01-8340-0200	2021	
Clarke Patterson Lee	16013.00	76249	Boston Road Water Main - Services Ending 6/18/21 (15% Design Cost)	$ 2,484.00	6/29/2021	H01-8340-0200	2021	
Clarke Patterson Lee	16013.00	77722	Boston Road Water Main - Services Ending 8/27/21 (last 5% of Design Cost)	$ 828.00	9/21/2021	H01-8340-0200	2021	
Clarke Patterson Lee	16013.00	79900	Boston Road Water Main - Services Ending 11/19/21 (50% Bidding Services)	$ 4,212.00	1/3/2022	H01-8340-0200	2021	
				$ 35,627	**ARPA Amt 4/1/21 - 12/31/21**			**$ 35,627 Amount shown on AUD - 2021**
1/1/22 - 3/31/22								
None				$ -			2022	
				$ -	**ARPA Amt 1/1/22 - 3/31/22**			**$ 35,627 Submitted on ARPA Report due 4/30/2022**
4/1/22 - 12/31/22								
Sicoli Construction Servic	190	Pay App. #1	Pay App #1 - N. Boston Pavilion	$ 73,987.90	8/30/2022	H02-7110-0200	2022	
Sicoli Construction Servic	190	Pay App. #2	Pay App #2 - N. Boston Pavilion	$ 36,423.00	9/30/2022	H02-7110-0200	2022	
Sicoli Construction Servic	190	Pay App. #3	Pay App #3 - N. Boston Pavilion	$ 77,387.00	12/2/2022	H02-7110-0200	2022	
				$ 87,798	**North Boston Park**			
New Frontier Excavating	16013	Pay App. 1	Boston Water Main Replacement - Project 16013.00 - Costs through 4/23/22	$ 170,285.13	4/23/2022	H01-8340-0200	2022	
New Frontier Excavating	16013	Pay App. 2	Boston Water Main Replacement - Project 16013.00 - Costs through 5/21/22	$ 219,570.92	5/25/2022	H01-8340-0200	2022	
New Frontier Excavating	16013	Pay App. 3	Boston Water Main Replacement - Project 16013.00 - Costs through 6/24/22	$ 22,245.27	8/4/2022	H01-8340-0200	2022	
				$ 262,101	**Water Main**			
				$ 349,899	**ARPA Amt 4/1/22 - 12/31/22**			**$ 349,899 Amount shown on AUD - 2022**
1/1/23 - 3/31/23								
Sicoli Construction Servic	190	Pay App. #4	Pay App #4 - N. Boston Pavilion (2023)	$ 82,507.50	2/10/2023	H02-7110-0200	2023	
Sicoli Construction Servic	190	Pay App. #5	Pay App #5 - N. Boston Pavilion (2023)	$ 16,767.50	3/10/2023	H02-7110-0200	2023	
				$ 99,275.00	**ARPA Amt 1/1/23 - 3/31/23**			**$ 449,174 Submitted on ARPA Report due 4/30/2023**
4/1/23 - 12/31/23								
Sicoli Construction Servic	190	Pay App. #6	Pay App #6 - N. Boston Pavilion (2023)	$ 58,149.50	4/18/2023	H02-7110-0200	2023	
Sicoli Construction Servic	190	Pay App. #7	Pay App #7 - N. Boston Pavilion (2023)	$ 30,172.00	5/19/2023	H02-7110-0200	2023	
Sicoli Construction Servic	190	Pay App. #8	Pay App #8 - N. Boston Pavilion (2023)	$ 62,292.45	8/16/2023	H02-7110-0200	2023	
Sicoli Construction Servic	190	Pay App. #9	Pay App #9 - N. Boston Pavilion (2023)	$ 11,841.75	11/8/2023	H02-7110-0200	2023	
				$ 162,455.70	**ARPA Amt 4/1/23 - 12/31/23**			**$ 261,731 Amount shown on AUD - 2023**
1/1/24 - 3/31/24								
Sicoli Construction Servic	190	Pay App. #10	Pay App #10 - N. Boston Pavilion (2024 - Final) - Release Retainage	$ 23,659.40	1/9/2024	H02-7110-0200	2024	
				$ 23,659.40	**ARPA Amt 1/1/24 - 3/31/24**			**$ 186,115.10 Submitted on ARPA Report due 4/30/2024**
4/1/24 - 12/31/24								
New Frontier Excavating & Paving		Pay App. No. 1	Boston State Shoulder Mill & Pave Small Contract (Come-Back Work for 2022 CDBG Water	$ 16,525.06	7/24/2024	H01-8340-0200	2024	
				$ 16,501	**Water Main**			
Double A Services LLC	R23.01423.00	Pay App #1	Pay App #1 - Town Hall Entryway Improvements	$ 26,125.00	6/26/2024	H07-1620-0200	2024	
				$ 26,125	**Town Hall Entryway**			
Industrial Power & Lighting Corp		58850	Pay App #1 - Town Hall Generator (through 6/30/24)	$ 53,169.60	8/16/2024	H06-1620-0200	2024	
Industrial Power & Lighting Corp		58851	Pay App #2 - Town Hall Generator (through 7/31/24)	$ 50,508.17	8/16/2024	H06-1620-0200	2024	
Industrial Power & Lighting Corp		58955	Pay App #3 - Town Hall Generator (through 9/30/24)	$ 28,108.60	9/30/2024	H06-1620-0200	2024	
Industrial Power & Lighting Corp		59083	Pay App #4 - Town Hall Generator (through 11/30/24)	$ 82,070.20	12/2/2024	H06-1620-0200	2024	
				$ 114,866	**Town Hall Generator**			
				$ 157,491.44	**ARPA Amt 4/1/24 - 12/31/24**			**$ 181,151 Amount shown on AUD - 2024**
1/1/25 - 3/31/25								
None - All Funds Expensed by End of 2024				$ -				
				$ -	**ARPA Amt 1/1/25 - 3/31/25**			**$ 157,491.44 Submitted on ARPA Report due 4/30/2025**

All funds must be obligated by 12/31/24 and spent by 12/31/26. Due to the delays in getting the large water projects out to bid, the ARPA funds have been re-obligated towards the current Town Hall Improvement Projects. All ARPA funds were spent by 12/31/2024

Total Obligated:		Total Expenditures:
278,602.16	Boston State Road Water Main - Construction (*$430,252 contract - $150k CDBG)	$ 278,602.16
35,627.00	Boston State Road Water Main - Engineering	$ 35,627.00
314,229.16		$ 314,229.16
373,188.00	North Boston Shelter - Construction (*$466,700 contract - $100k CDBG + $6,488 Change (	$ 373,188.00
-	North Boston Shelter - Engineering	$ -
373,188.00		$ 373,188.00
-	Water Phase 1 - Construction - No Costs Incurred Yet	$ -
-	Water Phase 2 - Construction - Still have not bid this	$ -
-		$ -
26,125.00	Town Hall Entryway/Stairs - Construction	$ 26,125.00
-	Town Hall Entryway/Stairs - Engineering	$ -
26,125.00		$ 26,125.00
114,865.60	Town Hall Generator ($222,400 contract - $91,032 Excess Sales Tax = $131,368)	$ 114,865.60
114,865.60		$ 114,865.60

828,407.76	**Total Obligated**
-	**Remaining**

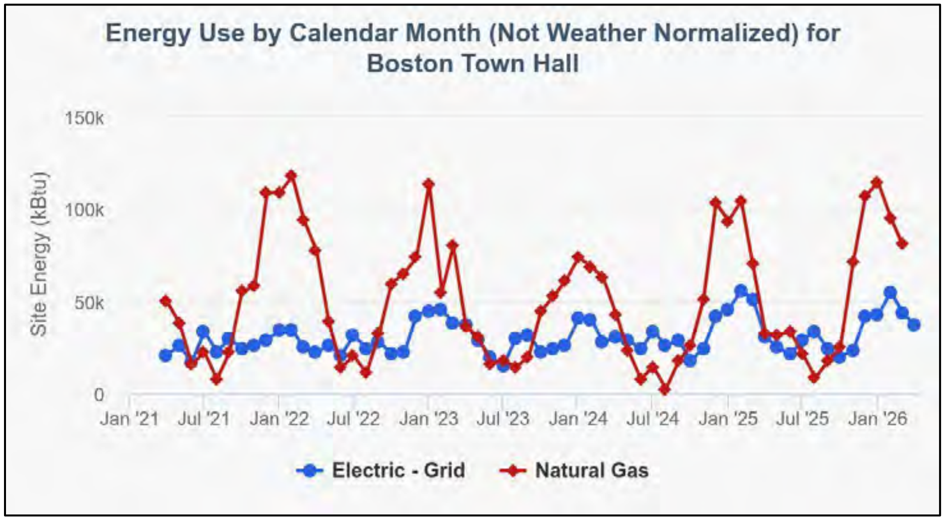
Total Expended	**828,407.76**
Remaining	**-**

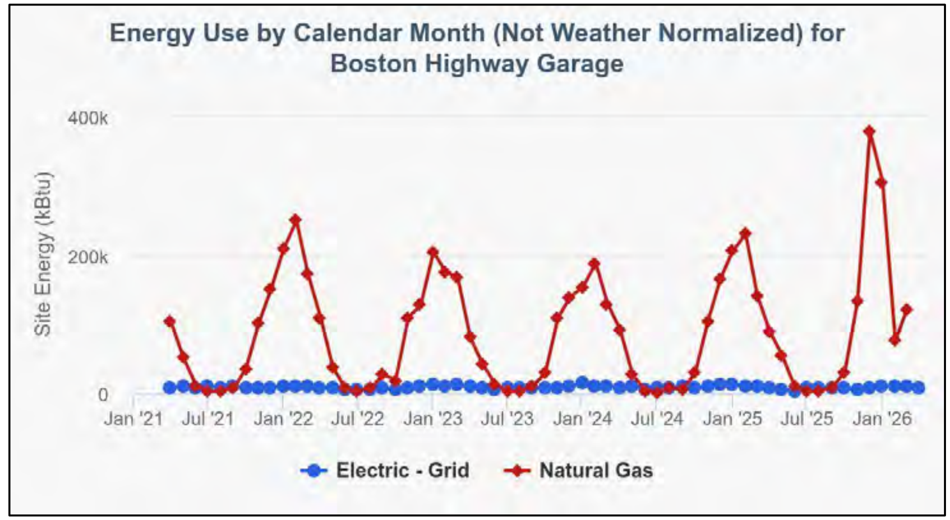
2025 Energy Use Data

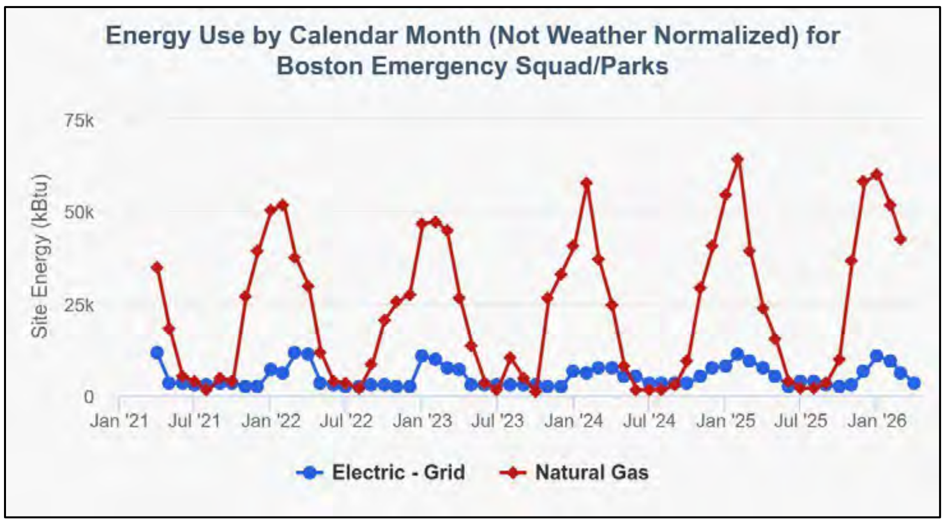
Town of Boston Covered Municipal Buildings over 1,000 square feet

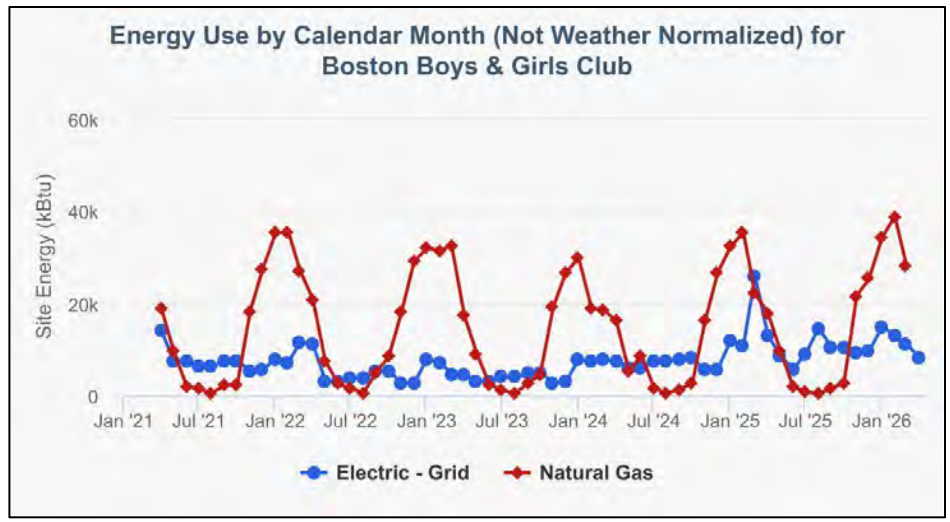
Property Name	Address	Preoperty Use	Property Gross Floor Area (GFA) - (ft^2)	Site Energy Use Intensity (EUI) (kBtu/ft^2)	Weather Normalized Source EUI (kBtu/ft^2)	Annual GHG Emissions (Metric Tons CO2e)	ENERGY STAR Score	Electricity Use - Grid Purchase (kWh)	Natural Gas Use (kBtu)
Town Hall	8500 Boston State Rd.	Office	13,000	77.6	135.5	45.33	31	116,320	612,290
Emergency Squad/Parks	8500 Boston State Rd.	Office	5,100	73.6	99.9	18.59	N/A	18,933	310,757
Boys & Girls Club	8500 Boston State Rd	Other - Recreation	4,500	68.5	125.8	13.5	N/A	40,492	170,310
Highway Garage	6401 Town Park Ln.	Repair Services	15,200	90	104.8	70.84	N/A	25,380	1,281,154

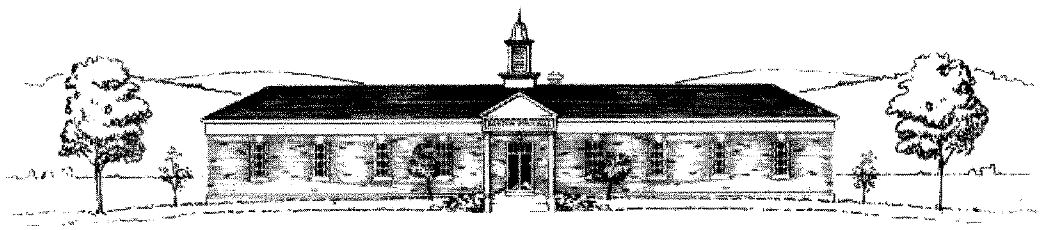
During 2025, municipal buildings in the Town of Boston over 1,000 square feet used a total of 201,125 kWh of electricity, 2328 McF of natural gas, and emitted 148 metric tons of CO2 equivalent.


Energy Use by Calendar Month (Not Weather Normalized) for Boston Town Hall
150k
100k
50k
0
Site Energy (kBtu)
Jan '21
Jul '21
Jan '22
Jul '22
Jan '23
Jul '23
Jan '24
Jul '24
Jan '25
Jul '25
Jan '26
Electric - Grid
Natural Gas


Energy Use by Calendar Month (Not Weather Normalized) for Boston Highway Garage
400k
200k
0
Site Energy (kBtu)
Jan '21
Jul '21
Jan '22
Jul '22
Jan '23
Jul '23
Jan '24
Jul '24
Jan '25
Jul '25
Jan '26
Electric - Grid
Natural Gas


Energy Use by Calendar Month (Not Weather Normalized) for Boston Emergency Squad/Parks
75k
50k
25k
0
Site Energy (kBtu)
Jan '21
Jul '21
Jan '22
Jul '22
Jan '23
Jul '23
Jan '24
Jul '24
Jan '25
Jul '25
Jan '26
Electric - Grid
Natural Gas


Energy Use by Calendar Month (Not Weather Normalized) for Boston Boys & Girls Club
60k
40k
20k
0
Site Energy (kBtu)
Jan '21
Jul '21
Jan '22
Jul '22
Jan '23
Jul '23
Jan '24
Jul '24
Jan '25
Jul '25
Jan '26
Electric - Grid
Natural Gas



TOWN OF BOSTON

April 29, 2026

Honorable Town Board Members,

I am pleased to report that I have decided to appoint Karla Mead as Deputy Town Clerk, FT in the Town Clerk's office.

I would like to request that she is compensated at the salary as approved at the January 1, 2026 reorganizational meeting.

Thank you,

Sandra L. Quinlan
Town Clerk

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

TOWN SUPERVISOR
(716) 941-6518

TOWN COURT
(716) 941-6115
Fax (716) 796-6170

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

NUTRITION PROGRAM
(716) 941-5773

8500 Boston State Road   Boston, New York 14025-9848

MEMORANDUM

COUNTY OF ERIE
DEPARTMENT OF ENVIRONMENT AND PLANNING

TO:	ERIE COUNTY COMMUNITY DEVELOPMENT - CONSORTIUM
FROM:	PAUL J. D'ORLANDO, Principal Contract Monitor
DATE:	April 2,2026
SUBJECT:	COMMUNITY DEVELOPMENT BLOCK GRANT REPORT (Cumulative) - 04/01/25 - 3/31/26

The Memorandum of Understanding between Consortium Communities and Erie County indicates that the Department of Environment and Planning will issue quarterly reports to the municipalities. This document represents the report for the four quarters of our 2025 Program Year that extends from April 1, 2025 to March 31, 2026.

The report lists those projects (excluding administration) that have been completed and funds drawn down during the reporting period.

In the event you have any questions concerning this memorandum, please contact me at 858-2194.

A. COMMUNITY PROJECTS, ECONOMIC DEVELOPMENT, EMERGENCY SHELTER PROGRAMS, COMMUNITY HOUSING DEVELOPMENT ORGANIZATIONS (CHDO) AND HOMELESS PREVENTION AND RAPID RE-HOUSING

1. First Quarter Completions - 4/01/25 - 6/30/25
   N/A
2. Second Quarter Completions - 6/30/25 - 10/3/25
   N/A
3. Third Quarter Completions - 10/4/25 - 12/31/25
   V. Depew - Sidewalk Replacement - $90,000.00
   C. Lackawanna - Kirby Ave. Road Paving - $150,000.00
   T. Concord - Senior Center Improvements - $132,301.00
   T. North Collins - Senior Center Backup Generator - $19,302.00
4. Fourth Quarter Completions - 1/1/2026 - 3/31/26
   T. Clarence - Senior Center Improvements - $150,000.00
   V. North Collins - Smart Growth, Sidewalk/Streetscape - $200,000.00
   V. Angola - High Street and York Street Sidewalk Replacement - $150,000.00
   T. Orchard Park - Senior Center Improvements - $28,500.00
   T. West Seneca - Fireman's Park Playground Replacement - $150,000.00
   T. Aurora - Senior Center Motorized Folding Wall - $100,700.00
   T. Alden - Senior Center Improvements - $122,246.00
   T. Lancaster - Senior Center Electric Partition Wall - $150,000.00

B. HOUSING (CDBG AND HOME PROGRAMS)

Individual Cases - See Attached Table for Municipal Breakdown (Cumulative)

1. First Quarter Completed Cases = 20
2. Second Quarter Completed Cases = 20
3. Third Quarter Completed Cases = 27
4. Fourth Quarter Completed Cases = 14

ATTACHMENT A

Geographic Distribution of Investment

The following table lists by municipality the total number of households assisted, as defined by a completed case between April 1, 2025 and March 31, 2026. The table includes cases completed with either CDBG or HOME monies. It is non-CHDO projects.

MUNICIPALITY	(UCE) UTILITY CONNECTION	(RCE, RCL, RHB, RHE, RHW, RCW, RCF) HOME-OWNER REHAB	(RCR) RENTAL REHAB	(MCE) MOBILE HOME	(FHE, FHW, FHB) FTHB - EXISTING	(LCE) LEAD	(ECE) EMERGENCY	(RA2) TARGETED REHAB	(HCE) REHAB - HANDICAPPED	TOTALS
Akron		1		3						**4**
Alden (T)		1								**1**
Alden (V)				1						**1**
Angola		1		1						**2**
Aurora										**0**
Blasdell				1						**1**
Boston										**0**
Brant		1								**1**
Clarence				1						**1**
Colden		1								**1**
Collins		1					2			**3**
Concord		1		1						**2**
Depew (Lancaster portion)		4								**4**
East Aurora				2						**2**
Eden		1								**1**
Elma		2								**2**
Evans		5		1			2			**8**

ATTACHMENT A

MUNICIPALITY	(UCE) UTILITY CONNECTION	(RCE, RCL, RHB, RHE, RHW, RCW, RCF) HOME-OWNER REHAB	(RCR) RENTAL REHAB	(MCE) MOBILE HOME	(FHE, FHW, FHB) FTHB - EXISTING	(LCE) LEAD	(ECE) EMERGENCY	(RA2) TARGETED REHAB	(HCE) REHAB - HANDICAPPED	TOTALS
Farnham										**0**
Gowanda										**0**
Grand Island										**0**
Hamburg (T)		3								**3**
Hamburg (V)										**0**
Holland										**0**
Lackawanna		7	1	1			1		3	**13**
Lancaster (T)		2								**2**
Lancaster (V)										**0**
Marilla				1						**1**
Newstead				2						**2**
North Collins (T)		1								**1**
North Collins (V)										**0**
Orchard Park (T)		2								**2**
Orchard Park (V)										**0**
Sardinia										**0**
Springville										**0**
Tonawanda (C)		5	1				1			**7**
Wales				2						**2**
West Seneca		11	1				2			**14**
TOTALS:	**0**	**50**	**3**	**17**	**0**	**0**	**8**	**0**	**3**	**81**

COUNTY OF ERIE

DEPARTMENT OF ENVIRONMENT AND PLANNING
DIVISION OF PLANNING & ECONOMIC DEVELOPMENT

DANIEL R. CASTLE, AICP
COMMISSIONER

ZAQUE EVANS, PHD
DEPUTY COMMISSIONER &
CHIEF ECONOMIC DEVELOPMENT OFFICER

April 9, 2026

Dear Affirmative Action Officer:

Erie County passed a local Fair Housing Law on May 22, 2018. As the Elected Official and/or Affirmative Action Officer for your municipality, we are sending this letter to inform you of upcoming training opportunities on the law. Details of the trainings are as follows:

Date: Thursday April 30th, 2026
Time: 10 a.m.
Location: Zoom Webinar
https://us02web.zoom.us/meeting/register/6GnxRsXFTIeObr8It9YvCg

Date: Tuesday May 5th, 2026
Time: 2 p.m.
Location: Zoom Webinar
https://us02web.zoom.us/meeting/register/EajAJg-RRxOQNWHrLGq5JQ

If you recently attended a Fair Housing training for your community, we still encourage you to attend one of these upcoming trainings to learn about the law and how it effects the community you serve. As you know, in order for **Erie County Consortium municipalities** to receive federal Community Development Block Grant (CDBG) funds from our department for eligible community projects, the Affirmative Action Officer must attend at least one fair housing training session **every three years.** The training will be held through zoom. **Please use the above links for the session you plan on attending.**

It is important that you attend one of the trainings if you are a newly appointed officer or have not attended a training in three or more years. If this applies to you but you cannot attend either training listed above, please contact me to make other arrangements. If you no longer serve as an Affirmative Action Officer, please notify me so I can update our records.

Best Regards,

Jean Bennett
Senior Housing Specialist

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 01/01/2026 to 01/31/2026

Agency: Boston Fire Department

Code	Dispatch Call Type	Jan-2026	Total
EMS	EMS	1	1
MVA	Auto Accident	5	5
FULL	Full Assignment	2	2
PRELIM	Preliminary Assignment	1	1
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	2	2
SERVICE	Public Relation Calls	4	4
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	15	**15**

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 01/01/2026 to 01/31/2026

Agency: North Boston Fire Department

Code	Dispatch Call Type	Jan-2026	Total
EMS	EMS	3	3
MVA	Auto Accident	2	2
FULL	Full Assignment	4	4
PRELIM	Preliminary Assignment	2	2
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	2	2
SERVICE	Public Relation Calls	1	1
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	14	14

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 01/01/2026 to 01/31/2026

Agency: Patchin Fire Department

Code	Dispatch Call Type	Jan-2026	Total
EMS	EMS	0	0
MVA	Auto Accident	2	2
FULL	Full Assignment	3	3
PRELIM	Preliminary Assignment	1	1
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	0	0
SERVICE	Public Relation Calls	0	0
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	6	6

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 01/01/2026 to 01/31/2026

Agency: Boston Emergency Squad

Code	Dispatch Call Type	Jan-2026	Total
EMS	EMS	43	43
MVA	Auto Accident	5	5
FULL	Full Assignment	0	0
PRELIM	Preliminary Assignment	0	0
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	0	0
SERVICE	Public Relation Calls	0	0
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	48	48

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 02/01/2026 to 02/28/2026

Agency: Boston Fire Department

Code	Dispatch Call Type	Feb-2026	Total
EMS	EMS	0	0
MVA	Auto Accident	2	2
FULL	Full Assignment	2	2
PRELIM	Preliminary Assignment	1	1
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	2	2
SERVICE	Public Relation Calls	1	1
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	8	8

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 02/01/2026 to 02/28/2026

Agency: North Boston Fire Department

Code	Dispatch Call Type	Feb-2026	Total
EMS	EMS	1	1
MVA	Auto Accident	2	2
FULL	Full Assignment	2	2
PRELIM	Preliminary Assignment	3	3
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	0	0
SERVICE	Public Relation Calls	0	0
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	8	8

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 02/01/2026 to 02/28/2026

Agency: Patchin Fire Department

Code	Dispatch Call Type	Feb-2026	Total
EMS	EMS	4	4
MVA	Auto Accident	1	1
FULL	Full Assignment	2	2
PRELIM	Preliminary Assignment	3	3
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	0	0
SERVICE	Public Relation Calls	1	1
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	11	11

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 02/01/2026 to 02/28/2026

Agency: Boston Emergency Squad

Code	Dispatch Call Type	Feb-2026	Total
EMS	EMS	38	38
MVA	Auto Accident	2	2
FULL	Full Assignment	0	0
PRELIM	Preliminary Assignment	0	0
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	0	0
SERVICE	Public Relation Calls	0	0
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	40	40

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 03/01/2026 to 03/31/2026

Agency: Boston Fire Department

Code	Dispatch Call Type	Mar-2026	Total
EMS	EMS	0	0
MVA	Auto Accident	3	3
FULL	Full Assignment	4	4
PRELIM	Preliminary Assignment	2	2
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	2	2
SERVICE	Public Relation Calls	1	1
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	12	12

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 03/01/2026 to 03/31/2026

Agency: North Boston Fire Department

Code	Dispatch Call Type	Mar-2026	Total
EMS	EMS	1	1
MVA	Auto Accident	5	5
FULL	Full Assignment	8	8
PRELIM	Preliminary Assignment	2	2
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	0	0
SERVICE	Public Relation Calls	2	2
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	18	18

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 03/01/2026 to 03/31/2026

Agency: Patchin Fire Department

Code	Dispatch Call Type	Mar-2026	Total
EMS	EMS	2	2
MVA	Auto Accident	1	1
FULL	Full Assignment	6	6
PRELIM	Preliminary Assignment	5	5
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	0	0
SERVICE	Public Relation Calls	1	1
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	15	15

Dispatch Call Type Summary

This Report uses the NFIRS History

Hamburg Public Safety Dispatch

Date Range: From 03/01/2026 to 03/31/2026

Agency: Boston Emergency Squad

Code	Dispatch Call Type	Mar-2026	Total
EMS	EMS	50	50
MVA	Auto Accident	6	6
FULL	Full Assignment	2	2
PRELIM	Preliminary Assignment	0	0
HAZMAT	Hazmat Assignment	0	0
SPECIAL	Special Equip - M/A	0	0
SERVICE	Public Relation Calls	0	0
W	Water Rescue Assignment	0	0
REFER	Referral	0	0
TEST	TEST - DISREGARD	0	0
SWAT	SWAT	0	0
	Total	58	58

FOR IMMEDIATE RELEASE
Date: April 23, 2026

NYSEG · RG&E
Part of the Avangrid family

NYSEG and RG&E Encourage Customers to Call UDig Before You Dig

Customers can help prevent outages by visiting UDigNY.org or calling 811 before doing any digging

BINGHAMTON, NY — April 23, 2026 — April is National Safe Digging Month, and NYSEG and RG&E are reminding DIYers and professional excavators alike to help protect themselves and their community by contacting UDig NY before beginning any digging, excavation or demolition project. Anyone planning to dig should submit an underground utility location request to UDig NY by visiting UDigNY.org or calling 811 before breaking ground. Location requests should be submitted at least two business days, but no more than ten business days, before excavation.

"Whether it's a weekend DIY project or a large construction site, notifying UDig NY at least two business days before digging is critical to helping with our mission of providing safe and reliable power," said NYSEG and RG&E CEO Trish Nilsen. "This simple action helps prevent service interruptions and safeguards the vital infrastructure our communities rely on."

Accidental damage to underground utilities can result in costly repairs, serious injuries, and service outages. Striking a buried utility can also create hazardous conditions, such as gas leaks or electrical faults. Even projects like tree removal, fencing, and landscaping work can pose a threat to safety when they are done without knowledge of the approximate location of underground utilities.

After submitting a location request, UDig NY processes and transmits the information to its member facility operators. These operators are responsible for marking the approximate location of any underground public utilities in the designated dig area. To learn more about submitting a request, understanding utility mark-outs, and other critical safe digging guidelines, visit UDigNY.org.

"Breaking ground without a location request dramatically increases the risk of hitting a buried utility line and puts your entire community at risk," said UDig NY President & CEO Kevin Hopper. "Taking just a few minutes to visit UDigNY.org or call 811 helps keep everyone safe. This National Safe Digging Month, we encourage everyone to follow safe digging practices and notify UDig NY before they dig."

# # #

About NYSEG: New York State Electric & Gas Corporation (NYSEG) is a subsidiary of Avangrid, Inc. Established in 1852, NYSEG operates approximately 35,000 miles of electric distribution lines and 4,500 miles of electric transmission lines across more than 40% of upstate

New York. It also operates more than 8,150 miles of natural gas distribution pipelines and 20 miles of gas transmission pipelines. It serves approximately 894,000 electricity customers and 266,000 natural gas customers. For more information, visit www.nyseg.com.

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

About Avangrid: Avangrid, Inc. is a leading energy company in the United States working to meet the growing demand for energy for homes and businesses across the nation through service, innovation, and continued investments by expanding grid infrastructure and energy generation projects. Avangrid has offices in Connecticut, New York, Massachusetts, Maine, and Oregon, including operations in 25 states with approximately $50 billion in assets, and has two primary lines of business: networks and power. Through its networks business, Avangrid owns and operates seven electric and natural gas utilities, serving more than 3.4 million customers in New York and New England. Through its power generation business, Avangrid operates more than 80 energy generation facilities across the United States, and the company has a capacity of over 11 GW capable of powering over 3.1 million customers. Avangrid employs approximately 8,500 people and has been recognized by JUST Capital as one of the JUST 100 companies – a ranking of America's best corporate citizens – in 2025 for the fifth consecutive year. The company was named among the World's Most Ethical Companies in 2025 for the seventh consecutive year by the Ethisphere Institute. Avangrid is a member of the group of companies controlled by Iberdrola, S.A. For more information, visit Avangrid.com

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BEST EMPLOYERS FOR DIVERSITY Forbes 2024 POWERED BY STATISTA

AMERICA'S MOST JUST COMPANIES #1 IN UTILITIES CNBC 2024

Media Contact:
Max Weissman
Max.weissman@avangrid.com
585.857.1650

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization Town of Boston Date 4 / 7 / 26

Name of person responsible for facilities Allison Koczur

Title Assistant to Supervisor

Applicant Address 8500 Boston State Rd. Boston, NY 14025

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

Date(s) Requested* Th. June 11, 2026 Time 1pm - 3pm Type of Event staff training

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

X 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: Allison Koczur

Upon Completion, please submit to Town Clerk

****

APPROVED/DENIED : 4/7/2026
(date)

INSPECTION: ________________
(date)

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization Town of Boston Date 4 / 7 / 26

Name of person responsible for facilities Allison Koczur

Title Assistant to Supervisor

Applicant Address 8500 Boston State Rd Boston, NY 14025

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

Date(s) Requested* Th. June 11, 2026 Time 6pm - 8pm Type of Event Staff training

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

X 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: Allison Koczur

Upon Completion, please submit to Town Clerk

****

APPROVED/DENIED : 4/7/2026
(date)

INSPECTION: ____________
(date)

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization BAR Date 4/15/26

Name of person responsible for facilities Thelma Hornberger

Title Assessor

Applicant Address Town of Boston 8500 Boston State Road

Applicant Daytime Phone # 941-6113 x 119 # Of Attendees: ______

Date(s) Requested* 5/26/26 Time 9am to 11am 6pm to 8pm Type of Event BAR

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

_____ Town Hall Community Room w/o Kitchen

_____ Planning Board Room

X 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: Thelma Hornberger

Upon Completion, please submit to Town Clerk

****

APPROVED/DENIED : 4/15/2026
(date)

INSPECTION: ______________________
(date)

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization Boston Democratic Social Club Date 4 / 27 / 2026

Name of person responsible for facilities Barbara Moore

Title President

Applicant Address ______________________

Applicant Daytime Phone # ______________________ # Of Attendees: __________

Date(s) Requested* 4/28/26 Time 7pm-8:30pm Type of Event Meeting

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

_____ Town Hall Community Room w/o Kitchen

X 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: Barbara Moore (Secy)

Upon Completion, please submit to Town Clerk

****

APPROVED/DENIED : 4/27/26
(date)

INSPECTION: ______________________
(date)

TOWN OF BOSTON – RESOLUTION NO. 2026 - 33

ALLOCATING EXCESS 2025 SALES TAX & BUDGET AMENDMENTS

WHEREAS, the Town of Boston received total sales tax revenues for 2025 in the amount of $1,610,754; which exceeded the 2025 estimated revenues of $1,500,000 ($975,000 General, $275,000 Highway, $180,000 Fire, and $70,000 Ambulance) by $110,754; and

WHEREAS, actuarial analysis and reporting by Firefly Admin, Inc., suggests that the Fire Protection District's Length of Service Award Program (LOSAP) may be underfunded by $3.1 million with the funded ratio at 45.7% as of January 1, 2025, and Firefly Admin Inc. recommended a 2025 contribution of $390,803, whereas the Town budgeted a contribution of $325,000 to the LOSAP program that year; and

WHEREAS, the 2026 actuarial determined contribution is set at $409,952 compared to the Town's 2026 budget of $400,000 leaving a gap of $75,755 below the required contributions across the 2 years suggesting a potential further decline in the LOSAP funding ratio;

NOW THEREFORE BE IT

RESOLVED, that the Town of Boston will allocate the excess $110,754 of 2025 sales tax to the Fire Fund to be used towards an additional 2026 LOSAP contribution; and

IT IS FURTHER RESOLVED, that the 2026 Budget for the General Fund be amended to increase appropriation account A00-9901-0900 Transfers to Other Funds by $110,754 using the sales tax that rolled into fund balance at 2025 year-end; and

IT IS FURTHER RESOLVED, that the 2026 Budget for the Fire Fund be amended effective immediately to increase the revenue line SF0-5031-000 Interfund Transfers and appropriation line SF0-9025-0800 Service Award Program - Benefits to account for the additional $110,754 contribution to be made to the Fire LOSAP account

On May 6, 2026, 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 Martin	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Selby	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

Sandra L. Quinlan, Town Clerk

TOWN OF BOSTON – RESOLUTION NO. 2026 - 34

2025 YEAR-END BUDGET AMENDMENTS

WHEREAS, the Town of Boston is in the process of closing the accounting records for the fiscal year ended December 31, 2025; and

WHEREAS, certain appropriation accounts have exceeded original budget estimates, requiring additional funding, mainly from an additional use of fund balance;

NOW THEREFORE BE IT

RESOLVED, that the Town Board hereby authorizes the budget amendments for the year ending December 31,2025 as shown in the below chart:

Change	Classification	Acct. No.	Acct. Description	Amount	Reason for Budget Amendment
Increase	Appropriation	A 9950.9	Transfers to Capital Projects Fund	$ 293,000	Resolution 2025-104 awarded the Fuel Tank Bid, noting it would be funded out of the Town's fund balance
Increase	Revenue	A 2705	Gifts and Donations	$ 500	Donations towards holiday lights received in 2025 totalled $500. This will be used towards the capital project.
Increase	Appropriation	A 9950.9	Transfers to Capital Projects Fund	$ 500	
Increase	Appropriation	L30 5182.4	Lighting Contractual	$ 1,400	Utility rates increases excceded budget. Deficit to come out of fund balance.

On May 6, 2026, 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 Martin	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Selby	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

Sandra L. Quinlan, Town Clerk

TOWN OF BOSTON – RESOLUTION NO. 2026- 35

2025 YEAR-END BUDGET TRANSFERS

WHEREAS, the Town of Boston is in the process of closing the accounting records for the fiscal year ended December 31, 2025; and

WHEREAS, certain appropriation accounts were noted to need adjustments to allow for appropriate closing of accounts; and

WHEREAS, the funding for these adjusted appropriations is available within other appropriation accounts in the Town's 2025 budget;

NOW THEREFORE BE IT

RESOLVED, that the Town Board hereby authorizes the amending of the Town's 2025 budget as shown on the attached page:

On May 6, 2026, 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 Martin	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Selby	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

Sandra L. Quinlan, Town Clerk

General Fund

1) Transfer Appropriations From:

Account No.	A 1355.1	Assessor - Per Svc	$	14,000
Account No.	A 1380.4	Fiscal Agent - Contr.	$	10,000
Account No.	A 1620.2	Buildings - Equip.	$	47,000
Account No.	A 1620.40	Buildings - Cont.	$	9,500
Account No.	A 1990	Contingent Account	$	10,000
Account No.	A 3620.1	Safety Inspection - Per Svc	$	70,000
Account No.	A 7110.1	Parks - Per Svc	$	25,000
Account No.	A 9030.8	Social Security	$	4,500
Account No.	A 9060.8	Hospital & Medical Insurance	$	10,000
			$	200,000

2) Transfer Appropriations To:

Account No.	A 1110.1	Town Justice - Per Svc	$	900
Account No.	A 1355.2	Assessor - Equip	$	700
Account No.	A 1420.4	Attorney - Contr.	$	13,000
Account No.	A 1620.43	Buildings - Contr. - Highway	$	6,500
Account No.	A 1620.44	Buildings - Contr. - Trooper Barracks	$	3,000
Account No.	A 1910	Unallocated Insurance	$	300
Account No.	A 1930	Judgement & Claims	$	100
Account No.	A 1989.4	Other General Gov't Support (Grant Writing)	$	1,200
Account No.	A 3620.4	Safety Inspection - Contr.	$	500
Account No.	A 5010.1	Highway Supt - Per Svc	$	100
Account No.	A 5182.4	Street Lighting - Cont.	$	3,800
Account No.	A 7110.2	Parks - Equipment	$	900
Account No.	A 8989.4	Other Home/Comm Svc - Cont.	$	3,500
Account No.	A 9040.8	Worker's Compensation	$	500
Account No.	A 9950.9	Transfers to Capital Projects Fund	$	165,000
			$	200,000

Highway Fund

1) Transfer Appropriations From:

Account No.	DB 5142.1	Snow Removal - Per Svc	$	35,000
Account No.	DB 5142.4	Snow Removal - Contr.	$	5,000
			$	40,000

2) Transfer Appropriations To:

Account No.	DB 5110.1	General Repairs - Per Svc	$	35,000
Account No.	DB 9050.8	Unemployment Insurance	$	5,000
			$	40,000

Fire Fund

1) Transfer Appropriations From:

Account No.	SF 9025.4	Service Award Program - Contr.	$	1,000
			$	1,000

2) Transfer Appropriations To:

Account No.	SF 3410.4	Fire Contractual	$	1,000
			$	1,000

Town of Boston
Income Statement: 2025
For the Period Ending 12/31/25 - Revised 4/6/26 for Year-End Budget Resolutions

General							
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**Encumbered / Reserved**	**Available at 12/31/25**	**% YTD**
Revenues							
A00-1001-0000-0000	REAL PROPERTY TAXES	$ 141,964	$ 141,964	$ 141,964		-	100.00%
A00-1030-0000-0000	SPECIAL ASSESSMENTS	11,717	11,717	992		(10,725)	8.47%
A00-1090-0000-0000	INT.& PENALTIES REAL PROP.TAX	24,000	24,000	22,555		(1,445)	93.98%
A00-1120-0000-0000	NONPROPERTY TAX DISTRIB BY CTY	975,000	975,000	1,085,754	Excess Sales Tax Res.	110,754	111.36%
A00-1170-0000-0000	FRANCHISES	120,000	120,000	104,788		(15,212)	87.32%
A00-1255-0000-0000	CLERK FEES	3,800	3,800	2,719		(1,081)	71.55%
A00-1550-0000-0000	DOG CONTROL FEES	200	200	150		(50)	75.00%
A00-1972-0000-0000	PROGRAM FOR AGING	1,500	1,500	2,363		863	157.50%
A00-2001-0000-0000	PARK & RECREATION INCOME	5,000	5,000	7,924		2,924	158.48%
A00-2025-0000-0000	SPECIAL RECREATIONAL FACILITY	1,000	1,000	6,055		5,055	605.50%
A00-2089-0000-0000	CULTURAL & REC INCOME	-	2,050	2,050		-	100.00%
A00-2110-0000-0000	ZONING INCOME	2,500	2,500	3,600		1,100	144.00%
A00-2401-0000-0000	INTEREST AND EARNINGS	75,000	75,000	70,246		(4,754)	93.66%
A00-2410-0000-0000	RENT / REAL PROP INCOME	98,964	98,964	98,964		-	100.00%
A00-2420-0000-0000	NATURAL GAS LEASES & ROYALTIES	500	500	507		7	101.32%
A00-2530-0000-0000	GAMES OF CHANCE INCOME	200	200	196		(4)	98.16%
A00-2544-0000-0000	DOG LICENSES	5,000	5,000	7,386		2,386	147.72%
A00-2545-0000-0000	LICENSES- OTHER	300	300	300		-	100.00%
A00-2555-0000-0000	BUILDING PERMIT INCOME	35,000	35,000	103,919		68,919	296.91%
A00-2590-0000-0000	OTHER PERMIT INCOME	1,000	1,000	9,195		8,195	919.50%
A00-2610-0000-0000	FINES/FORFEITED BAIL	175,000	175,000	118,100		(56,900)	67.49%
A00-2665-0000-0000	SALE OF EQUIPMENT	-	-	-		-	100.00%
A00-2680-0000-0000	INSURANCE RECOVERIES	-	-	-		-	100.00%
A00-2701-0000-0000	REFUND-PRIOR YR EXPENDITURE	-	-	2,851		2,851	100.00%
A00-2705-0000-0000	GIFTS AND DONATIONS	-	-	650	YE Budget Amendment	650	100.00%
A00-2750-0000-0000	AIM-RELATED PAYMENTS	-	-	-		-	100.00%
A00-2770-0000-0000	OTHER UNCLASSIFIED REVENUES	-	-	100		100	100.00%
A00-3001-0000-0000	STATE AID - PER CAPITA	49,689	49,689	49,689		-	100.00%
A00-3005-0000-0000	STATE AID - MORTGAGE TAX	180,000	180,000	227,631		47,631	126.46%
A00-3089-0000-0000	STATE AID- OTHER	5,000	5,000	10,440		5,440	208.80%
A00-3097-0000-0000	STATE AID - CAPITAL PROJECTS	-	-	75,000		75,000	100.00%
A00-3809-0000-0000	GEN GOV'T GRANTS - JCAP	-	5,354	5,354		0	100.01%
A00-3897-0000-0000	CULTURAL GRANTS	-	5,000	7,500		2,500	150.00%
		$ 1,912,334	**$ 1,924,738**	**$ 2,168,941**	**$ -**	**$ 244,203**	
Expenditures							
A00-1010-1000-0000	TOWN BOARD-PER SVC	$ 40,132	$ 40,132	$ 40,132		-	100.00%
A00-1010-4000-0000	TOWN BD-CONTR	1,500	1,500	10		1,490	0.67%
A00-1110-1000-0000	TOWN JUSTICE- PER SVC	138,093	138,093	138,960	Transfer to	(867)	100.63%
A00-1110-2000-0000	JUSTICE - EQUIP	1,000	6,354	5,791		563	91.15%
A00-1110-4000-0000	TOWN JUSTICE-CONTR	5,700	5,700	4,394		1,306	77.08%
A00-1220-0100-0000	SUPERVISOR- PER SVC	181,357	181,357	175,444		5,913	96.74%
A00-1220-0200-0000	SUPERVISOR- EQUIP	500	500	-		500	0.00%
A00-1220-0400-0000	SUPERVISOR- CONTR	7,000	7,000	4,938		2,062	70.55%
A00-1320-0402-0000	SPECIAL AUDITS	20,000	20,000	15,825		4,175	79.13%
A00-1321-0400-0000	ACCOUNTANT-CONTRACTUAL	5,000	5,000	-		5,000	0.00%
A00-1321-0401-0000	ACCOUNTING FEES	5,000	5,000	3,243		1,757	64.87%
A00-1340-0100-0000	BUDGET DIRECTOR- PER SVC	4,275	4,275	4,275		0	100.00%
A00-1355-0100-0000	ASSESSOR-PERSONAL SVC	57,458	57,458	40,946	Transfer from	16,512	71.26%
A00-1355-0200-0000	ASSESSOR - EQUIPMENT	2,000	2,000	2,681	Transfer to	(681)	134.05%
A00-1355-0401-0000	ASSESSOR- CONTR	3,000	3,000	1,082		1,918	36.08%
A00-1380-0400-0000	FISCAL AGENT- CONTRACT	18,000	18,000	6,761	Transfer from	11,239	37.56%

General							
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	Encumbered / Reserved	Available at 12/31/25	% YTD
A00-1410-0100-0000	TOWN CLERK- PER SVC	124,341	124,341	122,837		1,504	98.79%
A00-1410-0200-0000	TOWN CLERK- EQUIP	500	500	485		15	97.04%
A00-1410-0401-0000	TOWN CLERK- CONTR	4,000	4,000	2,761	238	1,001	69.03%
A00-1420-0100-0000	TOWN ATTORNEY- PER SVC	19,785	19,785	19,785		-	100.00%
A00-1420-0401-0000	ATTORNEY- CONTR	47,414	47,414	60,388	Transfer to	(12,974)	127.36%
A00-1430-4000-0000	PERSONNEL- CONTR	7,500	7,500	6,595		905	87.94%
A00-1440-0400-0000	ENGINEER- CONTR	20,000	28,100	23,331	2,146	2,623	83.03%
A00-1460-0100-0000	RECORDS MGT- PER SVC	-	-	-		-	100.00%
A00-1460-0200-0000	RECORDS MGT- EQUIP	-	-	-		-	100.00%
A00-1460-0401-0000	RECORDS MGT- CONTR	4,300	4,300	3,976		324	92.46%
A00-1620-0101-0000	BUILDINGS -PER SVC	32,850	32,850	27,924		4,926	85.00%
A00-1620-0200-0000	BUILDINGS- EQUIP	50,000	50,000	1,418	Transfer from	48,582	2.84%
A00-1620-0400-0000	BUILDINGS- CONTR	95,000	98,455	72,800		25,655	73.94%
A00-1620-0402-0000	BUILDINGS- CONTR-REC CENTER	12,000	12,000	8,667		3,333	72.22%
A00-1620-0403-0000	BUILDING- CONTR- HIGHWAY	9,000	9,000	15,451	Transfer to	(6,451)	171.68%
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	14,000	14,000	16,599	Transfer to	(2,599)	118.57%
A00-1650-0200-0000	CENTR COMM- EQUIP	15,000	15,000	84	2,027	12,889	0.56%
A00-1650-0400-0000	CENT COMMUNICATIONS- CONTR	35,000	35,000	32,588		2,412	93.11%
A00-1670-0200-0000	CENT PRINT/MAIL- EQUIP	-	-	-		-	100.00%
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	21,000	21,000	18,274		2,726	87.02%
A00-1910-0000-0000	UNALLOCATED INSURANCE	96,000	96,000	96,236	Transfer to	(236)	100.25%
A00-1920-0000-0000	MUNICIPAL ASSOCIATION DUES	4,300	4,300	4,195		105	97.55%
A00-1930-0000-0000	JUDGEMENT AND CLAIMS	500	500	508	Transfer to	(8)	101.58%
A00-1950-0000-0000	TAXES & ASSESSMNTS ON PROPERTY	5,000	5,000	4,402		598	88.03%
A00-1989-0400-0000	OTHER GENERAL GOV'T SUPPORT	21,600	21,600	22,800	Transfer to	(1,200)	105.56%
A00-1990-0000-0000	CONTINGENT ACCOUNT	10,000	10,000	-	Transfer from	10,000	0.00%
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	6,000	6,000	3,786		2,214	63.10%
A00-3510-0100-0000	DOG CONTROL- PER SVC	16,091	16,091	16,091		-	100.00%
A00-3510-0200-0000	DOG CONTROL- EQUIP	500	500	-		500	0.00%
A00-3510-0400-0000	DOG CONTROL- CONTR	3,000	3,000	1,467		1,533	48.90%
A00-3620-0100-0000	SAFETY INSPECT-PER SVC	159,494	159,494	83,579	Transfer from	75,915	52.40%
A00-3620-0200-0000	SAFETY INSPECT- EQUIP	2,000	2,000	1,938		62	96.90%
A00-3620-0400-0000	SAFETY INSPECT- CONTR	7,000	7,000	7,484	Transfer to	(484)	106.92%
A00-5010-0100-0000	HIGHWAY SUPT-PER SVC	104,763	104,763	104,779	Transfer to	(16)	100.02%
A00-5010-0200-0000	HIGHWAY SUPT - EQUIPMENT	500	500	-		500	0.00%
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	5,000	5,000	4,363		637	87.27%
A00-5132-0400-0000	GARAGE-CONTR	26,000	26,000	25,430		570	97.81%
A00-5182-0400-0000	STREET LIGHTING-CONTR	25,000	25,000	28,761	Transfer to	(3,761)	115.04%
A00-6772-0100-0000	PROGRAM FOR AGING-PER SVC	5,000	5,000	1,419		3,581	28.38%
A00-6772-0200-0000	NUTRITION EQUIPMENT & CHAIRS	38,465	38,465	37,575		890	97.69%
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	8,500	8,500	8,364		136	98.41%
A00-7110-0100-0000	PARKS- PER SVC	148,893	148,893	119,964	Transfer from	28,930	80.57%
A00-7110-0201-0000	EQUIPMENT	18,000	18,000	18,875	Transfer to	(875)	104.86%
A00-7110-0400-0000	PARKS- CONTR	25,000	25,000	23,204		1,796	92.82%
A00-7270-0100-0000	EVENT COORDINATOR - PER SVC	3,053	3,053	2,760		293	90.41%
A00-7270-0400-0000	BAND CONCERTS- CONTR	6,000	11,000	7,778		3,222	70.71%
A00-7310-0400-0000	YOUTH PROGRAMS-CONTR	75,000	75,000	75,000		-	100.00%
A00-7510-0100-0000	TOWN HISTORIAN-PER SVC	4,335	4,335	4,335		-	100.00%
A00-7510-0401-0000	HISTORIAN- CONTR	700	700	368		332	52.63%
A00-7520-0400-0000	HISTORIAN PROP-CONTR	4,200	6,250	4,635		1,615	74.16%
A00-7550-0400-0000	CELEBRATIONS- CONTR	25,000	25,000	17,256		7,744	69.02%
A00-7620-0400-0000	ADULT REC- BOSTON SRS.	15,000	15,000	12,541		2,459	83.61%
A00-7620-0402-0000	ADULT REC- BOS YOUNG @ HEART	15,000	15,000	14,242		758	94.94%
A00-7989-0400-0000	OTHER CULTURE/REC- CONTR	1,000	1,000	1,000		-	100.00%
A00-8010-0100-0000	ZONING- PER SVC	9,206	9,206	5,310		3,896	57.68%
A00-8010-0400-0000	ZONING-CONTR	7,000	7,000	1,994		5,006	28.49%
A00-8020-0100-0000	PLANNING-PER SVC	6,423	6,423	1,065		5,358	16.58%

General							
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**Encumbered / Reserved**	**Available at 12/31/25**	**% YTD**
A00-8020-0400-0000	PLANNING- CONTR	8,000	8,000	6,090		1,910	76.12%
A00-8410-0200-0000	ELECTRIC & POWER - EQUIP	-	6,490	6,490		-	100.00%
A00-8510-0400-0000	COMMUNITY BEAUTIFICATION-CONTR	-	-	-		-	100.00%
A00-8540-0400-0000	DRAINAGE-CONTR	500	500	-		500	0.00%
A00-8710-0100-0000	CONSERVATION-PER SVC	3,426	3,426	557		2,869	16.25%
A00-8710-0400-0000	CONSERVATION- CONTR	6,550	6,550	5,465		1,085	83.43%
A00-8745-0400-0000	FLOOD & EROSION CONTROL-CONTRA	500	500	-		500	0.00%
A00-8810-0100-0000	CEMETERY- PER SVC.	-	-	-		-	100.00%
A00-8810-0400-0000	CEMETERY-CONTRACTUAL	900	900	300		600	33.33%
A00-8989-0200-0000	OTHER HOME/COM SVC - EQUIP	-	-	-		-	100.00%
A00-8989-0400-0000	OTHER HOME/COM SVC-CONTR	71,000	71,000	74,469	Transfer to	(3,469)	104.89%
A00-9010-0800-0000	STATE RETIREMENT	126,000	126,000	120,420		5,580	95.57%
A00-9030-0800-0000	SOCIAL SECURITY	84,000	84,000	72,763	Transfer from	11,237	86.62%
A00-9040-0800-0000	WORKERS' COMPENSATION	18,000	18,000	18,497	Transfer to	(497)	102.76%
A00-9050-0800-0000	UNEMPLOYMENT INSURANCE	6,000	6,000	5,084		916	84.73%
A00-9055-0800-0000	DISABILITY INSURANCE	1,000	1,000	643		357	64.27%
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	92,000	92,000	78,719	Transfer from	13,281	85.56%
A00-9730-0600-0000	BAN PRINCIPAL	45,000	45,000	45,000		-	100.00%
A00-9730-0700-0000	BAN INTEREST	18,560	18,560	18,560		-	100.00%
A00-9950-0900-0000	TRANSFERS TO CAPITAL PROJECTS FUND	30,000	30,000	487,980	After YE Budget Amendment, still short by:	(164,480)	1626.60%
		$ 2,421,664	**$ 2,452,113**	**$ 2,582,985**	**$ 4,411**	**$ 158,217**	

Highway							
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**Encumbered / Reserved**	**Available at 12/31/25**	**% YTD**
Revenue							
DB0-1001-0000-0000	REAL PROPERTY TAX	$ 866,573	$ 866,573	$ 866,573		-	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	50,000	50,000	60,400		10,400	120.80%
DB0-2650-0000-0000	SALE OF SCRAP	-	-	-		-	100.00%
DB0-2665-0000-0000	SALE OF EQUIPMENT	-	-	18,200		18,200	100.00%
DB0-2680-0000-0000	INSURANCE RECOVERIES	-	-	-		-	100.00%
DB0-2701-0000-0000	REFUND-PRIOR YR EXPENDITURES	-	-	206		206	100.00%
DB0-2770-0000-0000	OTHER UNCLASSIFIED	-	-	-		-	100.00%
DB0-2770-1000-0000	OTHER UNCLASSIFIED - FUEL REIMBURSEMENTS	1,500	1,500	95		(1,405)	6.33%
DB0-2801-0000-0000	INTERFUND REVENUES	71,000	71,000	74,469		3,469	104.89%
DB0-3501-0000-0000	STATE AID	193,295	193,295	148,447		(44,848)	76.80%
		$ 1,457,368	**$ 1,457,368**	**$ 1,443,389**	**$ -**	**$ (13,979)**	
Expenditure							
DB0-1930-0400-0000	JUDGEMENT & CLAIMS	$ 31	$ 31	$ 30		1	97.71%
DB0-5110-0100-0000	GENERAL REPAIRS-PER SVC	243,034	243,034	275,535	Transfer to	(32,501)	113.37%
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	203,647	203,647	197,542		6,105	97.00%
DB0-5110-0410-0000	GEN REPAIRS-FUEL & DIESEL	60,000	60,000	40,983		19,017	68.30%
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	30,000	30,000	26,784		3,216	89.28%
DB0-5112-0200-0000	CAPITAL OUTLAY	193,295	193,295	148,447		44,848	76.80%
DB0-5130-0200-0000	MACHINERY- EQUIPMENT	200,500	371,761	172,040	178,476	21,245	46.28%
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	65,000	65,000	63,989		1,011	98.44%
DB0-5140-0100-0000	BRUSH & WEEDS-PER SVC (General Fund to Reimb)	32,472	32,472	31,003		1,469	95.47%
DB0-5140-0400-0000	MISC BRUSH & WEEDS-CONTRACTUAL	5,000	5,000	-		5,000	0.00%
DB0-5142-0100-0000	SNOW REMOVAL-PER SVC	215,127	215,127	174,245	Transfer from	40,882	81.00%
DB0-5142-0400-0000	SNOW REMOVAL- CONTRACTUAL	130,695	130,695	109,743	Transfer from	20,952	83.97%
DB0-9010-0800-0000	STATE RETIREMENT	70,000	70,000	69,730		270	99.61%
DB0-9030-0800-0000	SOCIAL SECURITY	38,000	38,000	36,525		1,475	96.12%
DB0-9040-0800-0000	WORKERS' COMPENSATION	39,000	39,000	38,343		657	98.32%
DB0-9050-0800-0000	UNEMPLOYMENT INSURANCE	-	-	4,210	Transfer to	(4,210)	100.00%
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	85,000	85,000	76,343		8,657	89.82%
		$ 1,610,801	**$ 1,782,062**	**$ 1,465,493**	**$ 178,476**	**$ 138,093**	

Lighting							
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**Encumbered / Reserved**	**Available at 12/31/25**	**% YTD**
Revenue							
L30-1001-0000-0000	REAL PROPERTY TAX	$ 13,527	$ 13,527	$ 13,527		-	100.00%
L30-2401-0000-0000	INTEREST AND EARNINGS	800	800	609		(191)	76.14%
		$ 14,327	**$ 14,327**	**$ 14,136**	**$ -**	**$ (191)**	
Expenditure							
L30-5182-0401-0000	CONTRACTS	$ 18,000	$ 18,000	$ 19,373	YE Budget Amendment	(1,373)	107.63%
		$ 18,000	**$ 18,000**	**$ 19,373**	**$ -**	**$ (1,373)**	

Fire							
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**Encumbered / Reserved**	**Available at 12/31/25**	**% YTD**
Revenue							
SF0-1001-0000-0000	REAL PROPERTY TAX	$ 851,345	$ 851,345	$ 851,345		-	100.00%
SF0-1120-0000-0000	NONPROPERTY TAX DIST	180,000	180,000	180,000		-	100.00%
SF0-2401-0000-0000	INTEREST EARNINGS	15,000	15,000	17,348		2,348	115.65%
		$ 1,046,345	**$ 1,046,345**	**$ 1,048,693**	**$ -**	**$ 2,348**	
Expenditure							
SF0-1930-0400-0000	JUDGEMENT & CLAIMS	$ 28	$ 28	$ 27		1	97.86%
SF0-3410-0401-0000	CONTRACTS	713,680	713,680	714,617	Transfer to	(937)	100.13%
SF0-9025-0400-0000	SERVICE AWARDS PROGRAM - Cont.	19,410	19,410	8,192	Transfer from	11,218	
SF0-9025-0800-0000	SERVICE AWARDS PROGRAM - Benefits	325,000	325,000	325,000		-	100.00%
SF0-9040-0800-0000	WORKERS COMP INSURANCE	15,000	15,000	11,846		3,154	78.97%
		$ 1,073,118	**$ 1,073,118**	**$ 1,059,682**	**$ -**	**$ 13,436**	

Refuse							
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**Encumbered / Reserved**	**Available at 12/31/25**	**% YTD**
Revenue							
SG0-1001-0000-0000	REAL PROPERTY TAX	$ 967,454	$ 967,454	$ 967,454		-	100.00%
SG0-2130-0000-0000	REFUSE AND GARBAGE CHARGES	4,000	4,000	14,287		10,287	357.16%
SG0-2401-0000-0000	INTEREST EARNINGS	15,000	15,000	21,178		6,178	141.19%
		$ 986,454	**$ 986,454**	**$ 1,002,919**	**$ -**	**$ 16,465**	
Expenditure							
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	$ 986,454	$ 986,454	$ 965,577		20,877	97.88%
		$ 986,454	**$ 986,454**	**$ 965,577**	**$ -**	**$ 20,877**	

Ambulance							
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**Encumbered / Reserved**	**Available at 12/31/25**	**% YTD**
Revenue							
SM0-1001-0000-0000	REAL PROPERTY TAX	$ 102,222	$ 102,222	$ 102,222		-	100.00%
SM0-1120-0000-0000	NONPROPERTY TAX DISTRIBUTION	70,000	70,000	70,000		-	100.00%
SM0-2401-0000-0000	INTEREST INCOME	8,000	8,000	10,867		2,867	135.84%
		$ 180,222	**$ 180,222**	**$ 183,089**	**$ -**	**$ 2,867**	
Expenditure							
SM0-1930-0400-0000	JUDGEMENT & CLAIMS	$ 4	$ 4	$ 3		1	86.50%
SM0-4540-0200-0000	AMBULANCE- CAPITAL EQUIPMENT	-	137,664	-	137,664	-	0.00%
SM0-4540-0400-0000	CONTRACTUAL	160,218	160,218	108,140		52,078	67.50%
SM0-9025-0800-0000	LOCAL PENSION FUND	14,000	14,000	6,207		7,793	44.33%
SM0-9040-0800-0000	WORKER'S COMP	6,000	6,000	4,906		1,094	81.77%
SM0-9730-0600-0000	BAN'S PRINCIPAL	-	-	-		-	100.00%
SM0-9730-0700-0000	BAN'S INTEREST	-	-	-		-	100.00%
		$ 180,222	**$ 317,886**	**$ 119,256**	**$ 137,664**	**$ 60,966**	

Water #1							
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	Encumbered / Reserved	Available at 12/31/25	% YTD
Revenue							
HA0-1001-0000-0000	REAL PROPERTY TAX	$ 133,897	$ 133,897	$ 133,897		-	100.00%
HA0-2401-0000-0000	INTEREST EARNINGS	15,000	15,000	9,093		(5,907)	60.62%
HA0-2680-0000-0000	INSURANCE RECOVERIES	-	-	1,673		1,673	100.00%
		$ 148,897	**$ 148,897**	**$ 142,990**	**$ -**	**$ (5,907)**	
Expenditure							
HA0-1930-0400-0000	JUDGEMENT & CLAIMS	$ 9	$ 9	$ 8		1	90.44%
HA0-8340-0400-0000	CONTRACTUAL	32,415	32,415	31,302		1,113	96.57%
HA0-9730-0600-0000	BAN'S- PRINCIPAL	8,408	8,408	8,407		1	99.99%
HA0-9730-0700-0000	BAN'S- INTEREST	108,065	108,065	108,065		0	100.00%
		$ 148,888	**$ 148,888**	**$ 147,775**	**$ -**	**$ 1,113**	

Water #2							
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	Encumbered / Reserved	Available at 12/31/25	% YTD
Revenue							
HB0-1001-0000-0000	REAL PROPERTY TAX	$ 51,711	$ 51,711	$ 51,711		-	100.00%
HB0-2401-0000-0000	INTEREST & EARNINGS	4,000	4,000	4,788		788	119.71%
		$ 55,711	**$ 55,711**	**$ 56,499**	**$ -**	**$ 788**	
Expenditure							
HB0-8340-0400-0000	CONTRACTUAL	$ 60,235	$ 60,235	$ 40,987		19,248	68.04%
HB0-9730-0600-0000	BAN'S - PRINCIPAL	9,496	9,496	9,496		0	100.00%
HB0-9730-0700-0000	BAN INTEREST	9,601	9,601	9,601		0	100.00%
		$ 79,332	**$ 79,332**	**$ 60,084**	**$ -**	**$ 19,248**	

Water #3							
Account Number	Account Description	Original Budget Amount	Amended Budget Amount	Actual Rev/Exp YTD	Encumbered / Reserved	Available at 12/31/25	% YTD
Revenue							
HC0-1001-0000-0000	REAL PROPERTY TAX	$ 262,363	$ 262,363	$ 263,096		733	100.28%
HC0-2401-0000-0000	INTEREST AND EARNINGS	25,000	25,000	24,385		(615)	97.54%
		$ 287,363	**$ 287,363**	**$ 287,480**	**$ -**	**$ 117**	
Expenditure							
HC0-1930-0400-0000	JUDGEMENT & CLAIMS	$ -	$ -	$ -		-	100.00%
HC0-8340-0400-0000	CONTRACTUAL	68,683	68,683	47,630		21,053	69.35%
HC0-9730-0600-0000	BAN'S- PRINCIPAL	142,092	142,092	142,091		1	100.00%
HC0-9730-0700-0000	BAN INTEREST	121,755	121,755	121,247		508	99.58%
		$ 332,530	**$ 332,530**	**$ 310,967**	**$ -**	**$ 21,563**	

Water Ext 1							
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**Encumbered / Reserved**	**Available at 12/31/25**	**% YTD**
Revenue							
HD0-1001-0000-0000	REAL PROPERTY TAX	$ 3,006	$ 3,006	$ 3,006		-	100.00%
HD0-2401-0000-0000	INTEREST AND EARNINGS	1,500	1,500	1,895		395	126.35%
		$ 4,506	**$ 4,506**	**$ 4,901**	**$ -**	**$ 395**	
Expenditure							
HD0-8340-0400-0000	CONTRACTS	$ 2,520	$ 2,520	$ 687		1,833	27.27%
HD0-9730-0600-0000	BAN's - PRINCIPAL	$ 144	$ 144	$ 143		1	99.48%
HD0-9730-0700-0000	BAN'S - INTEREST	$ 1,842	$ 1,842	$ 1,841		1	99.96%
		$ 4,506	**$ 4,506**	**$ 2,672**	**$ -**	**$ 1,834**	

Water Ext 2							
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**Encumbered / Reserved**	**Available at 12/31/25**	**% YTD**
Revenue							
HE0-1001-0000-0000	REAL PROPERTY TAX	$ 29,383	$ 29,383	$ 29,383		-	100.00%
HE0-2401-0000-0000	INTEREST AND EARNINGS	4,000	4,000	6,078		2,078	151.95%
		$ 33,383	**$ 33,383**	**$ 35,461**	**$ -**	**$ 2,078**	
Expenditure							
HE0-1930-0000-0000	JUDGEMENT & CLAIMS	$ -	$ -	$ -		-	100.00%
HE0-8340-0400-0000	CONTRACTUAL	30,613	30,613	4,054		26,559	13.24%
HE0-9730-0600-0000	BAN- PRINCIPLE	1,377	1,377	1,377		0	99.99%
HE0-9730-0700-0000	BAN INTEREST	1,393	1,393	1,392		1	99.93%
		$ 33,383	**$ 33,383**	**$ 6,823**	**$ -**	**$ 26,560**	

Water #3 Ext. 1							
Account Number	**Account Description**	**Original Budget Amount**	**Amended Budget Amount**	**Actual Rev/Exp YTD**	**Encumbered / Reserved**	**Available at 12/31/25**	**% YTD**
Revenue							
HF0-1001-0000-0000	REAL PROPERTY TAX	$ 10,978	$ 10,978	$ 10,978		-	100.00%
HF0-2401-0000-0000	INTEREST AND EARNINGS	1,200	1,200	1,290		90	107.49%
		$ 12,178	**$ 12,178**	**$ 12,268**	**$ -**	**$ 90**	
Expenditure							
HF0-8340-0400-0000	CONTRACTUAL	$ 2,947	$ 2,947	$ 1,431		1,516	48.56%
HF0-9730-0600-0000	PRINC PMTS- BANS	7,036	7,036	7,036		0	100.00%
HF0-9730-0700-0000	INTEREST PMTS. BANS	2,195	2,195	2,194		1	99.97%
		$ 12,178	**$ 12,178**	**$ 10,661**	**$ -**	**$ 1,517**	

Capital Projects

Waterline Replacements - Phase 1

Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H04-2401-0000-0000	INTEREST & EARNINGS	$ -	$ 66,205	$ 90,932	
H04-5031-0000-0000	INTERFUND TRANSFERS	-	-	-	
		$ -	**$ 66,205**	**$ 90,932**	
Expenditure					
H04-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 1				
	Construction	$ 2,415,741	$ 2,141,597	$ 2,141,597	88.65%
	Engineering	355,000	95,940	349,840	98.55%
	Advertisment for Bids	-	-	466	
	Permit Fees	-	110	110	
		$ 2,770,741	**$ 2,237,647**	**$ 2,492,013**	

Town of Boston Comprehensive Plan Update

Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H05-2706-0000-0000	GRANTS FROM LOCAL GOVT	$ 25,000	$ -	$ -	
H05-3097-0000-0000	STATE AID CAPITAL PROJECTS	$ 63,000	$ 11,824	$ 63,000	100.00%
H05-5031-0000-0000	INTERFUND TRANSFERS	$ 6,870	$ 1,314	$ 7,000	101.90%
		$ 94,870	**$ 13,138**	**$ 70,000**	
Expenditure					
H05-8020-0200-0000	COMPREHENSIVE PLAN UPDATE	$ 94,870	$ 2,740	$ 94,870	100.00%
		$ 94,870	**$ 2,740**	**$ 94,870**	

Town Hall Generator

Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H06-2401-0000-0000	INTEREST & EARNINGS	$ -	$ -	$ 4,655	
H06-5031-0000-0000	INTERFUND TRANSFERS	-	40,439	276,439	
		$ -	**$ 40,439**	**$ 281,094**	
Expenditure					
H06-1620-0200-0000	TOWN HALL GENERATOR				
	Construction	$ 253,546	$ 39,689	$ 253,546	100.00%
	Engineering	20,000	750	20,000	100.00%
	Advertisment for Bids	-	-	732	100.00%
	National Fuel Hookup	-	-	6,816	
		$ 273,546	**$ 40,439**	**$ 281,094**	

Town Hall Entryway

Account Number	Account Description	Project Budget	Current Yr Rev/Exp	Total Project Rev/Exp	% Complete
Revenue					
H07-2401-0000-0000	INTEREST & EARNINGS	$ -	$ -	$ 33	
H07-5031-0000-0000	INTERFUND TRANSFERS	64,125	16,035	59,760	
		$ 64,125	**$ 16,035**	**$ 59,793**	
Expenditure					
H07-1620-0200-0000	TOWN HALL ENTRYWAY				
	Construction	$ 46,525	$ 15,500	$ 41,625	89.47%
	Engineering	17,600	500	17,600	100.00%
	Advertisment for Bids	-	-	568	
		$ 64,125	**$ 16,000**	**$ 59,793**	

Fuel Tank Replacement					
Account Number	**Account Description**	**Project Budget**	**Current Yr Rev/Exp**	**Total Project Rev/Exp**	**% Complete**
Revenue					
H08-5031-0000-0000	INTERFUND TRANSFERS	-	417,691	417,691	
		$ -	**$ 417,691**	**$ 417,691**	
Expenditure					
H08-1620-0200-0000	FUEL TANK REPLACEMENT - NEW FUEL ISLAND				
	Engineering (Res. 2025-26)	64,020	35,190	35,190	54.97%
	Removal	$ 75,560	$ 60,671	$ 60,671	80.30%
	Paving Open Ground	-	3,619	3,619	
	Construction	293,000	-	-	0.00%
		$ 432,580	**$ 99,481**	**$ 99,481**	

Holiday Lights					
Account Number	**Account Description**	**Project Budget**	**Current Yr Rev/Exp**	**Total Project Rev/Exp**	**% Complete**
Revenue					
H09-5031-0000-0000	INTERFUND TRANSFERS	-	12,500	12,500	
		$ -	**$ 12,500**	**$ 12,500**	
Expenditure					
H09-1440-0200-0000	ENGINEERING - HOLIDAY LIGHTS	$ 12,500	$ 9,209	$ 9,209	73.68%
		$ 12,500	**$ 9,209**	**$ 9,209**	

Waterline Replacements - Phase 2					
Account Number	**Account Description**	**Project Budget**	**Current Yr Rev/Exp**	**Total Project Rev/Exp**	**% Complete**
Revenue					
H10-5031-0000-0000	INTERFUND TRANSFERS	-	-	-	
		$ -	**$ -**	**$ -**	
Expenditure					
H10-1440-0200-0000	ENGINEERING - WATER PHASE 2	$ 991,130	$ 28,896	$ 28,896	2.92%
		$ 991,130	**$ 28,896**	**$ 28,896**	

TOWN OF BOSTON – RESOLUTION NO. 2026-36

AUTHORIZING UPGRADE TO THE HIGHWAY GARAGE'S FIRE ALARM SYSTEM

WHEREAS, the Town of Boston Highway Garage requires a reliable and up-to-date fire alarm system to ensure the safety of personnel, equipment, and property; and

WHEREAS, the existing Fire Alarm system is under a contract between Johnson Controls Fire Protection LP ("Johnson Controls") and the Town; and

WHEREAS, Johnson Controls identified that the Town's existing Simplex 4006 fire alarm panel has reached the end of its supported life cycle, making it hard to find replacement parts; and

WHEREAS, Johnson Controls provided a proposal dated April 7, 2026 for the replacement of the existing panel with a Simplex 4007ES Hybrid Addressable Fire Alarm System which will be installed in the same location as the current panel and will work with the existing field devices and wiring; and

WHEREAS, the proposal includes the equipment, material, and skilled labor to complete the upgrade as well as the removal of existing panel, installation of the new Simplex 4007ES, circuit terminations, system programming, testing, and final certifications in accordance with applicable codes; and

WHEREAS, a Starlink cellular communicator will be provided to replace the failed communication device and enable full event reporting to the Johnson Controls Central Station at an annual cost of $180 added to the current monitoring agreement between Johnson Controls and the Town; and

WHEREAS, the price of the proposal totals $6,670.32 as available under NYS Contract #PT68816, Group #77201, Award #23150 as well as an additional $180 a year added to the current monitoring contract;

NOW THEREFORE BE IT RESOLVED, that the Town Board of the Town of Boston authorizes the upgrade and installation of the fire alarm system in the Highway Garage in an amount not to exceed $6,670.32 to be appropriated from A-1620-0200 Buildings - Equipment; and

BE IT FURTHER RESOLVED, that the Town Board approves the addition to the monitoring contract for cellular monitoring services in an amount of $180/year;

On May 6, 2026, 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 Martin	**[ ]**	**[ ]**	**[ ]**	**[ ]**
Councilmember Penders	**[ ]**	**[ ]**	**[ ]**	**[ ]**
Councilmember Selby	**[ ]**	**[ ]**	**[ ]**	**[ ]**
Councilmember Stephan	**[ ]**	**[ ]**	**[ ]**	**[ ]**
Supervisor Keding	**[ ]**	**[ ]**	**[ ]**	**[ ]**

Sandra L. Quinlan, Town Clerk

Johnson Controls Fire Protection LP
6850 Main Street
Suite 3
Williamsville,NY,14221

www.johnsoncontrols.com

PROPOSAL AND SERVICE AGREEMENT

Date: 04-07-2026 SR#: Quote Ref: Town of Boston Highway-SOS FA Retrofit - CPQ-1236102	Customer #:1586518 Proposal #: CPQ-1236102	Prepared By: Michael Ruthman Employee Number: 674597 Phone #: Email: michael.ruthman@jci.com
Purchaser Contact Information: Name:Mr. Bob Telaac	Phone:1-716-941-5869	Email:hwysuper@townofboston.com

Johnson Controls Fire Protection LP ("Company"), for and in consideration of the prices herein named, proposes to furnish the work, and or materials hereinafter described, subject to the terms and conditions of this Agreement.

Ship To Information	Bill To Information
Town Of Boston Highway , 6401 Town Park Lane, , BOSTON,NY, 14025-0383 .	Town of Boston Highway Dept , 8500 Boston State Rd, BOSTON,NY,14025-9648 .

Scope of Work

Contact information:
Michael Ruthman #674597
Life Safety Service Rep, Electronic
716-295-9849
michael.ruthman@jci.com

Thank you for the opportunity to propose a turnkey upgrade to the fire alarm system at your facility. Johnson Controls is pleased to offer a reliable, future-ready solution that enhances system dependability while minimizing disruption to your facility.
Why This Upgrade Matters
Your existing Simplex 4006 fire alarm panel has reached the end of its supported life cycle. Manufacturer support and replacement components are no longer available, which significantly increases the risk of unexpected system failures, emergency fire watches, and costly unplanned upgrades.
By addressing this now, you avoid operational risk and maintain confidence that your life-safety system will continue to perform as intended---today and well into the future.
Our Recommended Solution
We recommend replacing the existing panel with a Simplex 4007ES Hybrid Addressable Fire Alarm System. Designed specifically for efficient upgrades, the 4007ES installs in the same wall location as your current panel and integrates seamlessly with your existing field devices and wiring.
This approach delivers immediate reliability while protecting your investment. The 4007ES platform offers modern features such as an intuitive color touchscreen interface, enhanced diagnostics, and built-in flexibility to support future system expansion or conversion to full addressability---without requiring a complete system overhaul.
Scope of Work
Johnson Controls Fire Protection LP will provide all required equipment, materials, and skilled labor to complete this upgrade. Our scope includes removal of the existing panel, installation of

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the new Simplex 4007ES, circuit terminations, system programming, testing, and final certification in accordance with applicable codes.

As discussed, a Starlink cellular communicator will be provided and will replace the failed communication device. This configuration will enable full event reporting to the Johnson Controls Central Station, in addition to the existing general fire alarm and trouble signal reporting. Web portal access will be provided to allow authorized updates to the notification call list. Cellular monitoring services will be added to current monitoring agreement at an annual cost of $180.00.   Approx cost savings to customer of $200 monthly to maintain copper phone lines.

All work will be performed by factory-trained and NICET-certified technicians during standard business hours. Existing devices and wiring will be reused where possible and are assumed to be in acceptable working condition. Any additional repairs or enhancements outside the defined scope can be quoted separately, should they be requested.

Your Advantage with Johnson Controls
This upgrade is designed to be efficient, cost-effective, and low impact---while significantly improving system reliability and long-term serviceability. With Johnson Controls, you gain a trusted partner with extensive experience, industry-leading technology, and a clear focus on protecting people, property, and continuity of operations.

Pricing per Johnson Controls NYS Contract # PT68816, Group # 77201, Award # 23150.

Exclusions:
Sales Tax
Wiring issues
Existing device issues
Drawings/PE Stamp
Off-hours labor
Troubleshoot existing troubles
Pre-Project inspection
Drywall/Ceiling patching and/or painting
Any additional parts not listed on quote
Fire watch

We have made every effort to responsibly assess the requirements of the job and estimate the correct equipment. Modifications to the above list of equipment, or to the amount of estimated labor, due to additional requirements of any type; from a source including but not limited to: addendums, interpretation of the fire alarm codes, change orders, scope changes, tenant adds, build outs, changes requested by the AHJ or other reasons unknown by or outside of the control of Johnson Controls may; at the sole discretion of Johnson Controls, additional charges.

QTY	MODEL NUMBER	DESCRIPTION
1	4007-9102	4007ES HYBRID FACP, PLATINUM

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6850 Main Street
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Williamsville,NY,14221

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1	4007-9806	SDACT MODULE
2	2081-9288	12v 12amp batteries
1	SLE-FIRE-VR	CONTROL PANEL VOLTAGE DROP
2	2080-9047	COMM CORD RJ-45/SPADE 14FT
1	SLE-MAX2-CFB	Napco SLE-MAX2-CFB StarLink
	HRDW OP RG	L&M Labor Regular
1	MISC ELEC	MISC ELEC

Total net selling price, $6,670.32

Johnson Controls has **not** included an estimate for all state and local sales tax for this quote based on the understanding that a valid exemption and/or resale certificate is received by Johnson Controls from Purchaser. Otherwise, actual sales tax due will be calculated and billed. Any additional taxes, duties, tariffs or similar items imposed prior to shipment will be charged.

Relevant URLs

For ordering parts, please order from https://fire.solutions.jci.com/spare-parts

Prevailing Wage Required? No **Certified Payroll Required?** No **Customer/Site Tax Exempt?** Yes	Working Hours: Based on normal business hours Mon-Fri 7:30AM-4:00PM unless otherwise noted.
Payment Terms:Net 30	Total quote value:$6,670.32

☑ Fixed Price ☐ Labor and Material ☐ NTE

"This Proposal is valid for 30 days"

Name: ____________ Title: ____________ PO#: ____________ Signature: ____________	Johnson Controls Fire Protection LP 6850 Main Street Suite 3 Williamsville ,NY 14221

TERMS AND CONDITIONS

1. Term. The Initial Term of this Agreement shall commence on the date of this Agreement and continue as set forth herein. After the Initial Term, this Agreement shall automatically extend for successive terms equal to the same length as the Initial Term unless Customer or Company gives written notice to the other that it does not want to renew at least sixty (60) days prior to the end of the then-current term (each a ("Renewal Term").The Initial Term and any Renewal Term may be referred to herein as the "Term."

2. Payment and Invoicing. Unless otherwise agreed by the parties in writing, fees for Services to be performed shall be paid annually inadvance. Fees and other amounts due hereunder are due thirty (30) days from the date of invoice, which shall be paid by Customer via electronic delivery via EFT/ACH. Such payment is a condition precedent to Company's obligation to perform Services under the Agreement. Any invoice disputes must be identified in writing by Customer within 21 days of the invoice date. Payments of any disputed amounts are due and payable upon resolution. Work performed on a time and material basis shall be at the then-prevailing Company rate for material, labor, and related items, in effect at the time supplied under this Agreement. Customer acknowledges and agrees that timely payments of the full amounts listed on invoices is an essential term of this Agreement and Customer's failure to make payment in full when due is a material breach of this Agreement. Customer further acknowledges that if there is any amount outstanding on an invoice, it is material to Company and will give Company, without prejudice to any other right or remedy, the right to, without notice: (i) suspend, discontinue or terminate performing any Services and/or withhold further deliveries of equipment and other materials, terminate or suspend any unpaid software licenses, and/or suspend Company's obligations under or terminate this Agreement; (ii) charge Customer interest on the amounts unpaid at a rate equal to the lesser of one and one half (1.5) percent per month or the maximum rate permitted under applicable law, until payment is made in full; and (iii) pay all of JCI's costs of collection, including (1) actual out of pocket expenses and (2) charge Customer a collection fee of twenty-five percent (25%) of the past due amount if collected through a collection agency or attorney and thirty-five percent (35%) if litigation is commenced to collect such past due amount. Company's election to continue providing future services does not, in any way diminish Company's right to terminate or suspend services or exercise any or all rights or remedies under this Agreement. Company shall not be liable for any damages, claims, expenses, or liabilities arising from or relating to suspension of Services for non-payment. In the event that there are exigent circumstances requiring services or the Company otherwise performs Services at the premises following suspension, those services shall be governed by the terms of this Agreement unless a separate contract is executed. If Customer disputes any late payment notice or Company's efforts to collect payment, Customer shall immediately notify Company in writing and explain the basis of the dispute. Customer agrees to pay all of Company's reasonable collection costs (including legal fees and expenses). In the event of Customer's default, the balance of any outstanding amounts will be immediately due and payable. Customer shall provide financial information requested by Company to verify Customer's ability to pay for goods or services. If Customer fails to provide financial information or if Company, in its sole discretion determines that reasonable grounds exist to question Customer's ability or willingness to make payments when due (e.g., not making payments when due, late payments, or a reduction in Customer's credit score), Company may defer shipments, change payment terms, require cash in advance and/or require other security, without liability and without waiving any other remedies Company may have against Customer. Company shall provide Customer with advance written notice of changes to payment terms. Customer agrees to issue and send a purchase order to Company at least thirty (30) days prior to expiration of the Initial Term or any Renewal Term if necessary for payments to be processed, but failure to do so is not a pre-condition to Renewal Term payments being due to Company. No purchase order is required for any emergency work requested by Customer. Customer shall have no right to reject such invoices due to the lack of a purchase order.

3. Pricing. The pricing set forth in this Agreement is based on the number of devices and services to be performed as set forth in this Agreement. If the actual number of devices installed or services to be performed is greater than that set forth in this Agreement, the price will be increased accordingly. Company may increase prices upon notice to Customer to reflect increases in material and labor costs. Prices do not include taxes, fees, duties, tariffs, false alarm assessments, permits and levies or other charges imposed and/or enacted by a government, however designated or imposed (collectively, "Taxes"). All Taxes are the responsibility of Customer, unless Customer presents an exemption certificate acceptable to Company and the applicable taxing authorities. If Company is required to pay any such Taxes or other charges, Customer shall reimburse Company on demand. If any such exemption certificate is invalid, then Customer will immediately pay Company the amount of the Taxes, plus penalties and interest. Prices may be adjusted by Company prior to shipment to take into account increases in the cost of raw materials, component parts, third party products or labor rates or taxes; Trade Restrictions (as defined below); government actions; or to cover any unforeseen or other extra cost elements. "Trade Restrictions" means any additional or new tariff/duty, quota, tariff-rate quota, or cost associated with the withdrawal of tariff/ duty concessions pursuant to a trade agreement(s).
This Agreement is entered into with the understanding that the services to be provided by Company are not subject to any local, state, or federal prevailing wage statute. If it is later determined that local, state, or federal prevailing wage rates apply to the services to be provided by Company, Company reserves the right to issue a modification or change order to adjust the wage rates to the required prevailing wage rate. Customer agrees to pay for the applicable prevailing wage rates. Prices in any quotation or proposal from Company are subject to change upon notice sent to Customer at any time before the quotation or proposal has been accepted. If this Agreement is renewed, Company will provide Customer with notice of any adjustments in the contract price applicable to any Renewal Term. Unless Customer terminates the Agreement at least sixty (60) days prior to the start of such Renewal Term, the adjusted price shall be the price for the Renewal Term. If this Agreement extends beyond one year, Company may increase prices upon notice to Customer.

4. Code Compliance. Company does not undertake an obligation to inspect for compliance with laws or regulations unless specifically statedin this Agreement. Customer acknowledges that the Authority Having Jurisdiction (e.g. Fire Marshal) may establish additional requirements for compliance with local codes. Any additional services or equipment required will be provided at an additional cost to Customer.

5. Limitation of Liability; Limitations of Remedy. Customer understands that Company offers several levels of protection services and that the level described has been chosen by Customer after considering and balancing various levels of protection afforded and their related costs. It is understood and agreed by Customer that Company is not an insurer and that insurance coverage shall be obtained by Customer and that amounts payable to Company here under are based upon the value of the services and the scope of liability set forth in this Agreement and are unrelated to the value of Customer's property and the property of others located on the premises. Customer agrees to look exclusively to Customer's insurer to recover for injuries or damage in the event of any loss or injury. Customer releases and waives all right of recovery against Company arising by way of subrogation. Company makes no guaranty or warranty, including any implied warranty of merchantability or fitness for a particular purpose that equipment or services supplied by Company will detect or avert occurrences or the consequences there from that the equipment or service was designed to detect or avert.It is impractical and extremely difficult to fix the actual damages,if any, which may proximately result from failure on the part of Company to perform any of its obligations under this Agreement. Accordingly, Customer agrees that Company shall be exempt from liability for any loss, damage or injury arising directly or indirectly from occurrences, or the consequences there from, which the equipmentor service was designed to detect or avert. Should Company be found liable for any loss, damage or injury arising from a failure ofthe equipment or service in any respect, Company's liability shall be limited to an aggregate amount equal to the Agreement price (as increased by the price for any additional work) or, where the time and material payment term is selected,Customer's time and material payments to Company. Where this Agreement covers multiple sites, liability shallbe limited to the amount of the payments allocable to the site where the incident occurred. Company's liability with respect to Monitoring Services is set forth in Section 18 of this Agreement. Such sum shall be complete and exclusive.IN NO EVENT SHALL COMPANY BE LIABLE, FOR ANY DAMAGE, LOSS, INJURY,OR ANY OTHER CLAIM ARISING FROM ANY SERVICING, ALTERATIONS, MODIFICATIONS, CHANGES, OR MOVEMENTS OF THE COVERED SYSTEM(S), ASHEREIN AFTER DEFINED, OR ANY OF ITS COMPONENT PARTS BY CUSTOMER OR ANY THIRD PARTY. To the maximum extent permitted by law,in no event shall Company and its affiliates andtheir respective personnel, suppliers and vendors be liable to Customer or any third party under any cause of action or theory ofliability, even if advised of the possibility of such damages, for any(a) special, incidental, consequential, punitive or indirect damages of any kind; (b) loss of profits, revenues, data, customer opportunities, business, anticipated savings or goodwill; (c) business interruption; or (d) data loss or other losses arising from viruses, ransomware, cyber-attacks or failures or interruptions to network systems. The limitations of liability set forth in this Agreement shall inure to the benefit of all parents, subsidiaries and affiliates of Company, whether direct or indirect, Company's employees, agents, officers and directors.

6. Reciprocal Waiver of Claims (SAFETY Act). Certain of Company's systems and services have received Certification and/or Designation as Qualified Anti-Terrorism Technologies ("QATT") under the Support Antiterrorism by Fostering Effective Technologies Act of 2002, 6 U.S.C. §§441-444 (the "SAFETY Act"). As required under 6 C.F.R. 25.5 (e), to the maximum extent permitted by law, Company and Customer hereby agree to waive their right to make any claims against the other for any losses,including business interruption losses, sustained by either party or the irrespective employees, resulting from an activity resulting from an "Act ofTerrorism" as defined in 6 C.F.R. 25.2, when QATT have been deployedin defense against, response to, or recovery from such Act of Terrorism.

7. Indemnity. Customer agrees to indemnify, hold harmless anddefend Company against any and all losses, damages, costs,including expert fees and costs, and expenses including reasonabledefense costs, arising from any and all third party claims for personal injury, death, property damage or economic loss, arising in any way from any act or omission of Customer or Company relatingin any way to this Agreement, including but not limited to theServices under this Agreement, whether such claims are based uponcontract, warranty, tort (including but not limited to active or passivenegligence), strict liability or otherwise. Company reserves the rightto select counsel to represent it in any such action. Customer'sresponsibility with respect to indemnification and defense of Company with respect to Monitoring Services is set forth in Section18 of this Agreement.

8. General Provisions. Customer has selected the service level desiredafter considering and balancing various levels of protection afforded and their related costs. All work to be performed by Company will be performed during normal working hours of normal working days (8:00 a.m. - 5:00p.m.,Monday through Friday, excluding Company holidays), as defined by Company, unless additional times are specifically described in this Agreement. All work performed unscheduled unless otherwise specifiedin this Agreement. Appointments scheduled for four-hour window. Additional charges may apply for special scheduling requests (e.g.working around equipment shutdowns, after hours work). Company will perform the services described in the Service Solution ("Services") for one or more system(s) or equipment as described in the Service Solution or the listed attachments ("Covered System(s)").UNLESS OTHERWISE SPECIFIED IN THIS AGREEMENT, ANY INSPECTION (AND, IF SPECIFIED, TESTING) PROVIDED UNDER THIS AGREEMENT DOES NOT INCLUDE ANY MAINTENANCE, REPAIRS, ALTERATIONS, REPLACEMENT OF PARTS, OR ANY FIELD ADJUSTMENTS WHAT SO EVER, NOR DOES IT INCLUDE THE CORRECTION OF ANY DEFICIENCIES IDENTIFIED BY COMPANY TO CUSTOMER. COMPANY SHALL NOT BE RESPONSIBLE FOR EQUIPMENT FAILURE OCCURRING WHILE COMPANY IS IN THE PROCESS OF FOLLOWING ITS INSPECTION TECHNIQUES, WHERE THE FAILUREAL SO RESULTS FROM THE AGE OR OBSOLESCENCE OF THE ITEM OR DUE TO NORMAL WEAR AND TEAR. THIS AGREEMENT DOESNOT COVER SYSTEMS, EQUIPMENT, COMPONENTS OR PARTS THAT ARE BELOW GRADE, BEHIND WALLS OR OTHER OBSTRUCTIONS OR EXTERIOR TO THE BUILDING, ELECTRICAL WIRING, AND PIPING.

9. Customer Responsibilities. Customer shall regularly test the System(s) in accordance with applicable law and manufacturers' and Company's recommendations. Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes any existing system(s) are in operational and maintainable condition as of the Agreement date. If, upon inspection, Company determines that repairs are recommended, repaircharges will be submitted for approval by

Customer's on-site representative prior to work. Should such repair work be declined,Company shall be relieved from any and all liability arising there from.Customer further agrees to:

• provide Company clear access to Covered System(s) to be serviced including, if applicable, lift trucks or other equipment needed to reach inaccessible equipment;
• supply suitable electrical service, heat, heat tracing adequate watersupply, and required system schematics and/or drawings;
• notify all required persons, including but not limited to authorities having jurisdiction, employees, and monitoring services, of scheduled testing and/or repair of systems;
• provide a safe work environment;
• in the event of an emergency or Covered System(s) failure, take reasonable precautions to protect against personal injury, death, and/or property damage and continue such measures until the Covered System(s) are operational; and
• comply with all laws, codes, and regulations pertaining to the equipment and/or Services provided under this Agreement.Customer represents and warrants that it has the right to authorize the Services to be performed as set forth in this Agreement.

JCI may terminate the Services immediately upon notice to the Customer if JCI, in its sole discretion determines that the Customer's premises are unsafe to be accessed by JCI'S employees or subcontractors. JCI may terminate the Services upon notice to the Customer, if Customer does not follow JCI's recommendations for updates and upgrades to the equipment and systems.

Customer represents and warrants that it has the right to authorize the Services to be performed as set forth in this Agreement. Customer is solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network") and shall supply Company secure Network access for providing its services. Products networked, connected to the internet, or otherwise connected to computers or other devices must be appropriately protected by Customer and/or end user against unauthorized access. Customer is responsible to take appropriate measures, including performing back-ups, to protect information, including without limit data, software, or files (collectively "Data") prior to receiving the service or products.

10. Repair Services. Where Customer expressly includes repair,replacement, and emergency response services in the Service Solution section of this Agreement, such Services apply only to the components or equipment of the Covered System(s). Customer agrees to promptly request repair services in the event the System becomes inoperable or otherwise requires repair. The Agreement price does not include repairs to the Covered System(s) recommended by Company as a result of an inspection, for which Company will submit independent pricing to Customer and as to which Company will not proceed until Customer authorizes such work and approves the pricing. Repair or replacement of non-maintainable parts of the Covered System(s) including, but not limited to, unit cabinets, insulating material, electrical wiring, structural supports,and all other non-moving parts, is not included under this Agreement.

11. System Equipment. The purchase of equipment or peripheral devices, (including but not limited to smoke detectors, passive infrared detectors, card readers, sprinkler system components, extinguishers and hoses) from Company shall be subject to the terms and conditions of this Agreement. If, in Company's sole judgment, any peripheral device or other system equipment, which is attached to the Covered System(s), whether provided by Company, Customer or a third party, interferes with the properoperation of the Covered System(s), Customer shall remove or replace such device or equipment promptly upon notice from Company. Failure of Customer to remove or replace the device shall constitute a material breach of this Agreement. If Customer adds any third party device or equipment to the Covered System(s), Company shall not be responsiblefor any damage to or failure of the Covered System(s) caused in whole or in part by such device or equipment.

12. Reports. Where inspection and/or test services are selected, such inspection and/or test shall be completed on Company's then current report form, which shall be given to Customer, and, where applicable,Company may submit a copy thereof to the local authority having jurisdiction. The report and recommendations by Company are onlyadvisory in nature and are intended to assist Customer in reducing the risk of loss to property by indicating obvious defects or impairments noted to the system and equipment inspected and/or tested. They are not intended to imply that no other defects or hazards exist or that all aspects of the Covered System(s), equipment, and components are under control at thetime of inspection. Final responsibility for the condition and operation of the Covered System(s) and equipment and components lies with Customer.

13. Availability and Cost of Steel, Plastics & Other Commodities. Company shall not be responsible for failure to provide services, deliver products, or otherwise perform work required by this Agreement due to lack of available steel products or products made from plastics or other commodities. In the event Company is unable, after reasonable commercial efforts, to acquire and provide steel products, or products made from plastics or other commodities, if required to perform work required by this Agreement, Customer hereby agrees that Company may terminate the Agreement, or the relevant portion of the Agreement, upon notice to Customer and at no additional cost and without penalty. Customer agrees to pay Company infull for all work performed up to the time of any such termination.

14. Confined Space. If access to confined space by Company is requiredfor the performance of Services, Services shall be scheduled and performed in accordance with Company's then-current hourly rate.

15. Hazardous Materials. Customer represents that, except to the extent that Company has been given written notice of the following hazards prior to the execution of this Agreement, to the best of Customer's knowledge there is no:

• Space in which work must be performed that, because of its construction, location, contents or work activity therein,accumulation of a hazardous gas, vapour, dust or fume or the creation of an oxygen-deficient atmosphere may occur,
• "permit confined space," as defined by OSHA for work Company performs in the United States;
• risk of infectious disease;
• need for air monitoring, respiratory protection, or other medical risk;or
• asbestos, asbestos-containing material, formaldehyde or other potentially toxic or otherwise hazardous material contained in or on the surface of the floors, walls, ceilings, insulation or other structural components of the area of any building where work is required to be performed under this Agreement.

All of the above are herein after referred to as "Hazardous Conditions."Company shall have the right to rely on the representations listed above.If Hazardous Conditions are encountered by Company during the courseof Company's work, the discovery of such materials shall constitute an event beyond Company's control, and Company shall have no obligation to further perform in the area where the Hazardous Conditions exist untilthe area has been made safe by Customer as certified in writing by an independent testing agency, and

Customer shall pay disruption expenses and re-mobilization expenses as determined by Company. This Agreement does not provide for the cost of capture, containment or disposal of any hazardous waste materials, or hazardous materials,encountered in any of the Covered System(s) and/or during performance of the Services. Said materials shall at all times remain the responsibility and property of Customer. Company shall not be responsible for the testing, removal or disposal of such hazardous materials.

16. Covid-19 Vaccination. Company expressly disclaims any requirement, understanding or agreement, express or implied, included directly or incorporated by reference, in any Customer purchase order,solicitation, notice or otherwise, that any of Company's personnel be vaccinated against Covid-19 under any federal, state/provincial or local law, regulation or order applicable to government contracts or subcontracts, including, without limitation, Presidential Executive Order14042 ("Ensuring Adequate COVID Safety Protocols for FederalContractors") and Federal Acquisition Regulation (FAR) 52.223-99("Ensuring Adequate COVID Safety Protocols for FederalContractors"). Any such requirement shall only apply to Company's personnel if and only to the extent contained in a written agreement physically signed by an authorized officer of Company.

17. Other Services.

A. Remote Service. If Customer selects Remote Service, Company shall provide support for the Customer's system by way of education, remote assistance and triage that does not require programming changes to the Customer's panel. In addition, Remote Service does not include service to address physical damage to the system or a device; troubleshoot wiring issues; programming changes and/or relocating, remounting,reconnecting, or adding a device to the system. Customer understandsand agrees that, while Remote Service provides for communication regarding Customer's fire alarm system to Company via the Internet,Remote Service does not constitute monitoring of the system, and Customer understands that Remote Service does not provide for Company to contact the fire department or other authorities in the event of a fire alarm. Customer understands that if it wishes to receivemonitoring of its fire alarm system and notification of the fire department or other authorities in the event of a fire alarm, it must select monitoring services as a separate Service under this Agreement. CUSTOMER FURTHER UNDERSTANDS AND AGREES THAT THE TERMS OF SECTION 18.F OF THIS AGREEMENT APPLY TO REMOTE SERVICE.

B. Connected Fire Sprinkler Services; Connected Fire AlarmServices. Connected Fire Sprinkler Services and Connected Fire AlarmServices each means a data-analytics and software platform that uses acellular or network connection to gather equipment performance dataabout a Customer's Covered Equipment for Customer's sprinkler systemor fire alarm system, as applicable, to assist JCI in advising Customer onsuch equipment's health, performance or potential malfunction.Connected Fire Sprinkler Services and Connected Fire Alarm Services are collectively, the Connected Equipment Services. If Customer has purchased Connected Fire Sprinkler Services and/or Connected FireAlarm Services on any Covered Equipment, Customer agrees to allow Company to install diagnostic sensors and communication hardware("Gateway Device") or Customer will supply a network connection suitableto enable communication with Customer's Covered Equipment in order for Company to deliver the connected services. For more information on whether your particular equipment includes Connected Fire Sprinkler Services and/or Connected Fire Alarm Services, a subscription to suchservices and the cost, if any, of such subscription, please see yourapplicable order, quote, proposal or purchase documentation or talk toyour JCI sales representative. For certain subscriptions, Customer will beable to access equipment information from a mobile or smart device using the service's mobile or web app. The Gateway Device will be used to access, store, and trend data for the purposes of providing Connected FireSprinkler Services. Company will not use Connected Fire SprinklerServices or the Connected Fire Alarm Services to remotely operate ormake changes to Customer's Equipment. If the connection is disconnected by Customer, and a technician needs to be dispatched to the Customer site, then the Customer will pay JCI at JCI's then-current standard applicable contract regular time and/or overtime rate for such services. Company makes no warranty or guarantee relating to the Connected Fire Sprinkler Services or Connected Fire AlarmServices. Customer acknowledges that, while Connected Fire AlarmServices or Connected Sprinkler Services generally improve equipment performance and services, these services do not prevent all potential malfunction, insure against all loss or guarantee a certain level of performance and that JCI shall not be responsible forany injury, loss, or damage caused by any act or omission of JCI related to or arising from the proactive health notifications of the equipment under Connected Equipment Services. Customer understands that if it wishes to receive monitoring of its fire alarmsystem or sprinkler system and notification of the fire department or other authorities in the event of an alarm, it must select monitoring services as a separate Service under this Agreement. CUSTOMER FURTHER UNDERSTANDS AND AGREES SECTION 19 (SOFTWAREAND DIGITAL SERVICES) APPLY TO CONNECTED FIRE ALARMSERVICES AND CONNECTED SPRINKLER SERVICES. In the event of a conflict between these terms and the Software Terms, the Software Terms will control.

C. Dashboards and Mobility Applications for Connected FireSprinkler Services and Connected Fire Alarm Services. If Customer has purchased Connected Fire Sprinkler Services and/or Connected FireAlarm Services, Customer may utilize Company's Dashboard(s) and Mobility Application(s), as applicable, during the term of the Agreement,pursuant to the then applicable Terms of Use Agreement. Terms for the Dashboard are located athttps://www.johnsoncontrols.com/buildings/legal/digital/generaltos.

18. Monitoring Services. If Customer has selected Monitoring Services,the following shall apply to such Services:

A. Alarm Monitoring Service. Customer agrees and acknowledges that Company's sole and only obligation under this Agreement shall be toprovide alarm monitoring, notification, and/or Runner Services as set forthin this Agreement and to endeavor to notify the party(ies) identified by Customer on the Contact/Call List ("Contacts") and/or Local EmergencyDispatch Numbers for responding authorities. Upon receipt of an alarm signal, Company may, at our sole discretion, attempt to notify the Contacts to verify the signal is not false. If we fail to notify the Contacts or question the response we receive, we will attempt to notify the responding authority.In the event Company receives a supervisory signal or trouble signal,Company shall endeavor to promptly notify one of the Contacts. Company shall not be responsible for a Contact's or responding authority's refusal to acknowledge/respond to Company's notifications of receipt of an alarmsignal, nor shall Company be required to make additional notifications because of such refusal. The Contacts are authorized to act on

Customer's behalf and, if so designated on the Contact/Call List, are authorized to cancel an alarm prior to the notification of authorities.Customer understands that local laws, ordinances or policies may restrict Company's ability to provide the alarm monitoring and notification services described in this Agreement and/or necessitate modified or additional services and related charges to Customer. Customer understands that Company may employ a number of industry-recognized measures to help reduce occurrences of false alarm signal activations. These measures may include, but are not limited to, implementation of industry-recognized default settings; implementation of "partial clear time bypass" procedures at our alarm monitoring center and other similar measures at our sole discretion from time to time. THESE MEASURES CAN RESULT IN NO ALARM SIGNAL BEING SENT FROM AN ALARM ZONE IN CUSTOMER'S PREMISES AFTER THE INITIAL ALARM ACTIVATION UNTIL THE ALARM SYSTEM IS MANUALLY RESET. Upon receiving notification from Company that a fire or gas detection (e.g. carbonmonoxide) signal has been received, the responding authority may forcibly enter the premises. Cellular radio unit test supervision, if provided underthis Agreement, provides only the status of the cellular radio unit's current signaling ability at the time of the test communication based on certain programmed intervals and does not serve to detect the potential loss of radio service at the time of an actual emergency event. Company shall not be responsible to provide monitoring services under this Agreement unless and until the communication link between Customer's premises and Company's Monitoring Center has been tested. SUCH SERVICES ARE PROVIDED WITHOUT WARRANTY, EXPRESS OR IMPLIED,INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

B Limitation of Liability; Limitations of Remedy. Customer understands that Company offers several levels of Monitoring Services and that the level described has been chosen by Customer afterconsidering and balancing various levels of protection afforded and their related costs. It is understood and agreed by Customer that Company is not an insurer and that insurance coverage shall be obtained by Customer and that amounts payable to Company hereunder are based upon the value of the Monitoring Services and the scope of liability set forth in this Agreement and are unrelated to the value of Customer's property and the property of others located on the premises. Customer agrees to look exclusively to Customer's insurer to recover for injuries or damage in the event of any loss orinjury and that Customer releases and waives all right of recovery against Company arising by way of subrogation. Company makesno guaranty or warranty, including any implied warranty of merchantability or fitness for a particular purpose that equipment or Services supplied by Company will detect or avert occurrences or the consequences there from that the equipment or Service was designed to detect or avert. It is impractical and extremely difficultto fix the actual damages, if any, which may proximately result from failure on the part of Company to perform any of its monitoring obligations under this Agreement. Accordingly, Customer agrees that Company shall be exempt from liability for any loss, damage or injury arising directly or indirectly from occurrences, or the consequences therefrom, which the equipment or Service was designed to detect or avert. Should Company be found liable for anyloss, damage or injury arising from a failure of the equipment or Service in any respect, Company's liability with respect to Monitoring Services shall be the lesser of the annual fee for Monitoring Services allocable to the site where the incident occurred or two thousand five hundred ($2,500) dollars, as agreed upon damages and not as a penalty, as Customer's sole remedy. Suchsum shall be complete and exclusive. IN NO EVENT SHALL COMPANY BE LIABLE FOR ANY DAMAGE, LOSS, INJURY, OR ANY OTHER CLAIM ARISING FROM ANY SERVICING, ALTERATIONS,MODIFICATIONS, CHANGES, OR MOVEMENTS OF THE COVERED SYSTEM(S), AS HEREIN AFTER DEFINED, OR ANY OF ITS COMPONENT PARTS BY THE CUSTOMER OR ANY THIRD PARTY.In no event shall JCI and its affiliates and their respective personnel,suppliers and vendors be liable to Customer or any third party under any cause of action or theory of liability, even if advised of the possibility of such damages, for any (a) special, incidental,consequential, punitive or indirect damages of any kind, including but not limited to damages; (b) loss of profits, revenues, data,customer opportunities, business, anticipated savings or goodwill;(c) business interruption; or (d) data loss or other losses arising from viruses, ransomware, cyber-attacks or failures or interruptions tonetwork systems CUSTOMER OR ANY THIRD PARTY. COMPANY SHALL NOT BE LIABLE FOR INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY KIND, INCLUDING BUT NOT LIMITED TO DAMAGES ARISING FROM THE USE, LOSS OF THEUSE, PERFORMANCE, OR FAILURE OF THE COVERED SYSTEM(S)TO PERFORM. The limitations of liability set forth in this Agreement shall inure to the benefit of all parents, subsidiaries and affiliates of Company, whether direct or indirect, and each of their employees,agents, officers and directors.

C. Indemnity, Insurance. Customer agrees to indemnify, hold harmlessand defend Company against any and all losses, damages, costs,including expert fees and costs, and expenses including reasonable defense costs, arising from any and all third-party claims for personal injury, death, property damage or economic loss, arising in any way from any act or omission of Customer or Company relating in any way to the Monitoring Services provided under this Agreement, whether such claims are based upon contract, warranty, tort (including but not limited to active or passive negligence), strict liability or otherwise. Company reserves the right to select counsel to represent it in any such action. Customer shall name Company, its officers, employees, agents, subcontractors,suppliers, and representatives as additional insureds on Customer's general liability and auto liability policies.

D. No modification. Modification to Sections 18 B or C may only be madeby a written amendment to this Agreement signed by both parties specifically referencing Section 18 B and/or C, and no such amendment shall be effective unless approved by the manager of Company's Central Monitoring Center.

E. Customer's Duties. In addition to Customer's duty to indemnify,defend, and hold Company harmless pursuant to this Section 18:

i. Customer agrees to furnish the names and telephone numbers of allpersons authorized to enter or remain on Customer's premises and/or that should be notified in the event of an alarm (the Contact/Call List) and LocalEmergency Dispatch Numbers and provide all changes, revision and modifications to the above to Company in writing in a timely manner.Customer must ensure that all such persons are authorized and able to respond to such notification.

ii. Customer shall carefully and properly test and set the system immediately prior to the securing of the premises and carefully test the system in a manner prescribed by Company during the term of this Agreement. Customer agrees that it is responsible for any losses or damages due to malfunction, miscommunication or failure of Customer's system to accurately handle, process or communicate date data. If any defect in operation of the System develops, or in the event of a powerfailure, interruption of telephone service, or other interruption at Customer's premises of signal or data transmission through any media,Customer shall notify Company immediately. If space/interior protection(i.e. ultrasonic, microwave, infrared, etc.) is part of the System, Customer shall walk test the system in the manner recommended by Company.

iii. When any device or protection is used, including, but not limited to,space protection, which may be affected by turbulence of air, occupied airspace change or other disturbance, forced air heaters, air conditioners,horns, bells, animals and any other sources of air turbulence or movement which may interfere with the effectiveness of the System during closed periods while the alarm system is on, Customer shall notify Company

iv. Customer shall promptly reset the System after any activation.

v. Customer shall notify Company regarding any remodeling or other changes to the protected premises that may affect operation of the system.

vi. Customer shall cooperate with Company in the installation, operation and/or maintenance of the system and agrees to follow all instructions and procedures which may be prescribed for the operation of the system, the rendering of services and the provision of security for the premises.

vii. Customer shall pay all charges made by any telephone or communications provider company or other utility for installation, leasing,and service charges of telephone lines connecting Customer's premises to Company. Customer acknowledges that alarm signals from Customer's premises to Company are transmitted over Customer's telephone or other transmission service and that in the event the telephone or other transmission service is out of order, disconnected, placed on "vacation,"or otherwise interrupted, signals from Customer's alarm system will not be received by Company, during any such interruption in telephone or other transmission service and the interruption will not be known to Company.Customer agrees that in the event the equipment or system continuously transmits signals reasonably determined by Company to be false and/or excessive in number, Customer shall be subject to the additional costs and fees incurred by Company in the receiving and/or responding to the excessive signals and/or Company may at its sole discretion terminate this Agreement with respect to Monitoring services upon notice to Customer.

F. Communication Facilities.

i. Authorization. Customer authorizes Company, on Customer's behalf,to request services, orders or equipment from a telephone company,wireless carrier or other company providing communication facilities,signal transmission services or facilities under this Agreement (referred toas "Communication Company"). Should any third-party service,equipment or facility be required to perform the Monitoring Services setforth in this Agreement, and should the same be terminated or become otherwise unavailable or impracticable to provide, Company mayterminate Monitoring Services upon notice to Customer.

ii. Digital Communicator. Customer understands that a digital communicator (DACT), if installed under this Agreement, uses traditional telephone lines for sending signals which eliminate the need for adedicated telephone line and the costs associated with such dedicated lines.

iii. Derived Local Channel. The Communication Company's services provided to Customer in connection with the Services may include Derived Local Channel service. Such service may be provided under the Communication Company's service marks or service names. These services include providing lines, signal paths, scanning and transmission.Customer agrees that the Communication Company's liability is limited to the same extent Company's liability is limited pursuant to this Section 18.

iv. CUSTOMER UNDERSTANDS THAT COMPANY WILL NOT RECEIVE ALARM SIGNALS WHEN THE TELEPHONE LINE OR OTHER TRANSMISSION MODE IS NOT OPERATING OR HAS BEEN CUT, INTERFERED WITH OR IS OTHERWISE DAMAGED OR IF THE ALARM SYSTEM IS UNABLE TO ACQUIRE, TRANSMIT OR MAINTAIN AN ALARM SIGNAL OVER CUSTOMER'S TELEPHONE SERVICE FOR ANY REASON INCLUDING NETWORK OUTAGE OR OTHER NETWORK PROBLEMS SUCH AS CONGESTION OR DOWNTIME, ROUTING PROBLEMS, OR INSTABILITY OF SIGNAL QUALITY. CUSTOMER UNDERSTANDS THAT OTHER POTENTIAL CAUSES OF SUCH A FAILURE OVER CERTAIN TELEPHONE SERVICES (INCLUDING BUT NOT LIMITED TO SOME TYPES OF DSL,ADSL, VOIP, DIGITAL PHONE, INTERNET PROTOCOL BASED PHONE OR OTHER INTERNET INTERFACE-TYPE SERVICE OR RADIO SERVICE, INCLUDING CELLULAR OR PRIVATE RADIO, ETC.("NON-TRADITIONAL TELEPHONE SERVICE")) INCLUDE BUT ARE NOT LIMITED TO: (1) LOSS OF NORMAL ELECTRIC POWER TO CUSTOMER'S PREMISES (THE BATTERY BACK-UP FOR THE ALARM PANEL DOES NOT POWER TELEPHONE SERVICE); AND (2)ELECTRONICS FAILURES SUCH AS A MODEM MALFUNCTION.CUSTOMER UNDERSTANDS THAT COMPANY WILL ONLY REVIEW THE INITIAL COMPATIBILITY OF CUSTOMER'S ALARM SYSTEM WITH NON-TRADITIONAL TELEPHONE SERVICE AT THE TIME OFINITIAL CONNECTION TO COMPANY'S MONITORING CENTER AND THAT CHANGES IN CUSTOMER'S TELEPHONE SERVICE'S DATA FORMAT AFTER THE INITIAL REVIEW OF COMPATIBILITY COULDMAKE CUSTOMER'S TELEPHONE SERVICE UNABLE TO TRANSMIT ALARM SIGNALS TO COMPANY'S MONITORING CENTERS. IF COMPANY DETERMINES IN ITS SOLE DISCRETION THAT IT IS COMPATIBLE, COMPANY WILL PERMIT CUSTOMER TO USE NONTRADITIONAL TELEPHONE SERVICE AS THE SOLE METHOD OF TRANSMITTING ALARM SIGNALS, ALTHOUGH CUSTOMER UNDERSTANDS THAT COMPANY RECOMMENDS THE USE OF AN ADDITIONAL BACK-UP METHOD OF COMMUNICATION TO CONNECT CUSTOMER'S ALARM SYSTEM TO THE MONITORING CENTER REGARDLESS OF THE TYPE OF TELEPHONE SERVICE USED. CUSTOMER ALSO UNDERSTANDS THAT IF COMPANY DETERMINES IN ITS SOLE DISCRETION THAT CUSTOMER'S NONTRADITIONAL TELEPHONE SERVICE IS OR LATER BECOMES NONCOMPATIBLE, OR IF CUSTOMER CHANGES TO ANOTHER NONTRADITIONAL TELEPHONE SERVICE THAT IS NOT COMPATIBLE,THEN COMPANY REQUIRES THAT CUSTOMER USE AN ALTERNATE METHOD OF COMMUNICATION ACCEPTABLE TO COMPANY AS THE PRIMARY METHOD TO CONNECT CUSTOMER'S ALARM SYSTEM TO THE MONITORING CENTER. CUSTOMER UNDERSTANDS THAT TRANSMISSION OF FIRE ALARM SIGNALS BY MEANS OTHER THAN A TRADITIONAL TELEPHONE LINE MAYNOT BE IN COMPLIANCE WITH FIRE ALARM STANDARDS OR

SOME LOCAL FIRE CODES, AND THAT IT IS CUSTOMER'S OBLIGATION TO COMPLY WITH SUCH STANDARDS AND CODES. CUSTOMER ALSO UNDERSTANDS THAT IF THE ALARM SYSTEM HAS A LINECUT FEATURE, IT MAY NOT BE ABLE TO DETECT IF A NONTRADITIONAL TELEPHONE SERVICE LINE IS CUT OR INTERRUPTED, AND THAT COMPANY MAY NOT BE ABLE TO PROVIDE CERTAIN AUXILIARY MONITORING SERVICES THROUGH A NON-TRADITIONAL TELEPHONE LINE OR SERVICE. CUSTOMER FURTHER UNDERSTANDS THAT THE ALARM PANEL MAY BE UNABLE TO SEIZE THE PHONE LINE TO TRANSMIT AN ALARM SIGNAL IF ANOTHER CONNECTION IS OFF THE HOOK DUE TO IMPROPER CONNECTION OR OTHERWISE.

G. Verification; Runner Service. Some jurisdictions may require alarm verification by telephone or on-site verification ("Runner Service") before dispatching emergency services. In the event that a requirement of alarm verification becomes effective after the date of this Agreement, such services may be available at an additional charge. Company shall not beheld liable for any delay or failure of dispatch of emergency services arising from such verification. Where Runner Service is indicated, suchservices may be provided by a third party. COMPANY WILL NOT ARREST OR DETAIN ANY PERSON.

H. Personal Emergency Response Service. If Customer has selected Personal Emergency Response Services, Customer agrees that the very nature of Personal Emergency Response Services, irrespective of any delays, involves uncertainty, risk and possible serious injury, disability or death, for which Company should not under any circumstances be held responsible or liable; that the equipment furnished for Personal Emergency Response Services is not foolproof and may experience signal transmission failures or delays for any number of reasons, whether or not our fault or under Company's control; that the actual time required for medical emergency providers to arrive at the premises and/or to transport any person requiring medical attention is unpredictable and that many contributing factors, including but not limited to such things as telephone network operation, distance, weather, road and traffic conditions, alarm equipment function and human factors, both with responding authorities and with Company, may affect response

19. Limited Warranty. COMPANY WARRANTS THAT ITS WORKMANSHIP AND MATERIAL, EXCLUDING MONITORING SERVICES, FURNISHED UNDER THIS AGREEMENT WILL BE FREE FROM DEFECTS FOR A PERIOD OF NINETY (90) DAYS FROM THE DATE OF FURNISHING. No warranty is provided for third-party products and equipment installed or furnished by Company. Such products and equipment are provided with the third party manufacturer's warranty to the extent available, and Company will transfer the benefits, together with all limitations, of that manufacturer's warranty to Customer. EXCEPT AS EXPRESSLY SET FORTH HEREIN, COMPANY DISCLAIMS ALL WARRANTIES,EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE SERVICES PERFORMED OR THE PRODUCTS, SYSTEMS OR EQUIPMENT, IFANY, SUPPORTED HERE UNDER.Company makes no and specifically disclaims all representations or warranties that the services, products, software or third party product or software will be secure from cyber threats, hacking or other similar malicious activity, or will detect the presence of, or eliminate, treat, or mitigate the spread transmission, or outbreak of any pathogen, disease,virus or other contagion, including but not limited to COVID 19.

20. Software and Digital Services. Use, implementation, and deployment of the software and hosted software products ("Software")offered under these terms shall be subject to, and governed by,Company's standard terms for such Software and Software related professional services in effect from time to time at https://www.johnsoncontrols.com/techterms (collectively, the "SoftwareTerms"). Applicable Software Terms are incorporated herein by this reference. Other than the right to use the Software as set forth in the Software Terms, Company and its licensors reserve all right, title, and interest (including all intellectual property rights) in and to the Software and improvements to the Software. The Software that is licensed hereunder is licensed subject to the Software Terms and not sold. If there is a conflict between the other terms herein and the Software Terms, the Software Terms shall take precedence and govern with respect to rights and responsibilities relating to the Software, its implementation and deployment and any improvements there to. Not withstanding any other provisions of this Agreement and unless otherwise agreed to by the parties in writing, the following terms apply to Software that is provided to Customer on a subscription basis (i.e., a time limited license or use right),(each a "Software Subscription"): Each Software Subscription provided hereunder will commence on the date the initial credentials for the Software are made available (the "Subscription Start Date") and will continue in effect until the expiration of the subscription term noted herein.At the expiration of the Software Subscription, such Software Subscription will automatically renew for consecutive one (1) year terms (each a"Renewal Subscription Term"), unless either party provides the other party with a notice of non-renewal at least ninety (90) days prior to the expiration of the then-current term. To the extent permitted by applicable law,Software Subscriptions purchases are non-cancelable and the sums paid nonrefundable. Fees for Software Subscriptions shall be paid annually in advance, invoiced on the Subscription Start Date and each subsequent anniversary thereof. Unless otherwise agreed by the parties in writing, the subscription fee for each Renewal Subscription Term will be priced at JCI's then-applicable list price for that Software offering. Any use of Software that exceeds the scope, metrics or volume set forth in this Agreement will be subject to additional fees based on the date such excess use began.

21. Taxes, Fees, Fines, Licenses, and Permits. Customer agrees to pay all sales tax, use tax, property tax, utility tax and other taxes required in connection with the equipment and Services listed, including telephone company line charges, if any. Customer shall comply with all laws and regulations relating to the equipment and its use and shall promptly pay when due all sales, use, property, excise and other taxes and all permit,license and registration fees now or here after imposed by any government body or agency upon the equipment or its use. Company may, without notice, obtain any required permit, license or registration for Customer at Customer's expense and charge a fee for this service. If Customer fails to maintain any required licenses or permits, Company shall not be responsible for performing the services and may terminate the services without notice to Customer.

22. Outside Charges. Customer understands and accepts that Company specifically disclaims any responsibility for charges associated with the notification or dispatching of anyone, including but not limited to fire department, police department, paramedics, doctors, or any other emergency personnel, and if there are any charges incurred as a result of said notification or dispatch, said charges shall be the responsibility of Customer.

23. Insurance. Customer shall name Company, its officers, employees,agents, subcontractors, suppliers, and representatives as additional insureds on Customer's general liability and auto liability policies.

24. Waiver of Subrogation. Customer does hereby for itself and all other parties claiming under it release and discharge Company from and against all hazards covered by Customer's insurance, it being expressly agreed and understood that no insurance company or insurer will have any right of subrogation against Company.

25. Force Majeure, Exclusions. Company shall not be liable, nor in breach or default of its obligations under this Agreement, for delays,interruption, failure to render services, or any other failure by Company to perform an obligation under this Agreement, where such delay,interruption or failure is caused, in whole or in part, directly or indirectly,by a Force Majeure Event. A "Force Majeure Event" is a condition or event that is beyond the reasonable control of Company, whether foreseeable or unforeseeable, including, without limitation, acts of God, severe weather (including but not limited to hurricanes, tornados, severe snowstorms or severe rainstorms), wildfires, floods, earthquakes, seismic disturbances, or other natural disasters, acts or omissions of any governmental authority (including change of any applicable law or regulation), epidemics, pandemics, disease, viruses, quarantines, or other public health risks and/or responses there to, condemnation, strikes, lockouts, labor disputes, an increase of 5% or more in tariffs or other excise taxes for materials to be used on the project, fires, explosions or other casualties, thefts, vandalism, civil disturbances, insurrection, mobviolence, riots, war or other armed conflict (or the serious threat of same),acts of terrorism, electrical power outages, interruptions or degradationsin telecommunications, computer, network, or electronic communications systems, data breach, cyber-attacks, ransomware, unavailability orshortage of parts, materials, supplies, or transportation, or any othercause or casualty beyond the reasonable control of Company. If Company's performance of the work is delayed, impacted, or prevented by a Force Majeure Event or its continued effects, Company shall be excused from performance under the Agreement. Without limiting the generality of the foregoing, if Company is delayed in achieving one or more of the scheduled milestones set forth in the Agreement due to a Force Majeure Event, Company will be entitled to extend the relevant completion date by the amount of time that Company was delayed as a result of the Force Majeure Event, plus such additional time as may be reasonably necessary to overcome the effect of the delay. To the extent that the Force Majeure Event directly or indirectly increases Company's cost to perform the services, Customer is obligated to reimburse Company for such increased costs, including, without limitation, costs incurred by Company for additional labor, inventory storage, expedited shipping fees,trailer and equipment rental fees, subcontractor fees or other costs and expenses incurred by Company in connection with the Force Majeure Event.

26. Exclusions. This Agreement expressly excludes, without limitation,provision of fire watches; reloading of, upgrading, and maintaining computer software; making repairs or replacements necessitated by reason of negligence or misuse of components or equipment or changes to Customer's premises; vandalism; power failure; current fluctuation;failure due to non-JCI installation; lightning, electrical storm, or other severe weather; water; accident; fire; acts of God; testing inspection and repair of duct detectors, beam detectors, and UV/IR equipment; provision of fire watches; clearing of ice blockage; draining of improperly pitched piping; batteries; recharging of chemical suppression systems; reloading of, upgrading, and maintaining computer software; corrosion (including but not limited to micro-bacterially induced corrosion ("MIC")); cartridges greater than 16 grams; gas valve installation; or any other cause external to the Covered System(s) and JCI shall not be required to provide Service while interruption of service due to such causes shall continue. This Agreement does not cover and specifically excludes system upgrades and the replacement of obsolete systems, equipment, components or parts.All such services may be provided by JCI at JCI's sole discretion at an additional charge. If Emergency Services are expressly included in theService Solution, the Agreement price does not include travel expenses.

27. Delays. Company shall have no responsibility or liability to Customer or any other person for delays in the installation or repair of the System or the performance of our Services regardless of the reason, or for any resulting consequences.

28. Termination. If either party fails to perform any of its material obligations under this Agreement, the other party shall provide written notice thereof to the party alleged to be in default. Should the party alleged to be in default fail to respond in writing or take action to cure the alleged default within ten (10) days of receiving such written notice, the notifying party may terminate this Agreement by providing written notice of such termination. For termination prior to the end of the Term, Customer agrees to pay Company, in addition to any outstanding fees and charges for Service(s) rendered prior to termination, 50% of the charges for Services remaining to be paid for the unexpired term of the Agreement as liquidated damages but not as a penalty. Customer shall provide Company with reasonable access to the premises to remove any Company property and to un-program any controls, intrusion, fire, or life safety system, as applicable. Customer shall be liable for all fees, costs, and expenses that Company may incur in connection with the enforcement of this Agreement, including without limitation, reasonable attorney fees, collection agency fees, and court costs.

Upon notice to the customer, Company may terminate this Agreement immediately at its sole discretion upon the occurrence of any Event of Default as hereinafter defined. If Company's performance of its obligations becomes impracticable due to obsolescence or unavailability of systems, equipment, or products (including component parts and/or materials) or because the Company or its supplier(s) has discontinued the manufacture or the sale of the equipment and/or products or is no longer in the business of providing the Services, Company may terminate this Agreement, or the affected portions, at its sole discretion upon notice to Customer. Company may terminate this Agreement, or the affected portions, at its sole discretion upon notice to the Customer if Company's performance of its obligations are prohibited because of changes in applicable laws, regulations or codes. If Company receives an excessive number of false alarms, Company may terminate this Agreement and discontinue any Services, and seek to recover damages. If the equipment or system continuously sends signals that Company reasonably determines to be false or excessive, the Customer will be responsible for additional costs and fees incurred by Company in receiving and/or responding to these signals and/or Company may at its sole discretion terminate monitoring services under this Agreement upon notice to the Customer. Company may terminate this Agreement and discontinue any Service(s), if Company's central monitoring center ("CMC") or remote operations center or either of these centers is substantially damaged by fire or catastrophe or if Company is unable to obtain any connections or privileges required to transmit signals between the Customer's premises, Company's CMC and/or the Municipal Fire or Police Department or other first responder. Company may terminate the Services immediately upon notice to the Customer if Company, in its sole discretion, determines the premises in which the Equipment or system is installed is unsafe, unsuitable, or so modified or altered as to render continuation of Service(s) impractical or impossible. Company may terminate the Services upon notice to the Customer, if Customer fails to follow Company's recommendations for the repair or replacement of parts of the system or Equipment not covered under the warranty or Service.

29. No Option to Solicit. Customer shall not, directly or indirectly, on itsown behalf or on behalf of any other person, business, corporation orentity, solicit or employ any Company employee, or induce any Company employee to leave his or her employment with Company, for a period of two years after the termination of this Agreement.

30. Default. An Event of Default shall include include, but is not limited to: (a) any full or partial termination of this Agreement by Customer before the expiration of the then-current Term, (b) failure of Customer to pay any amount when due and payable, (c) abuse of the System or the Equipment, (d) dissolution, termination, discontinuance, insolvency or business failure of Customer. Upon the occurrence of an Event of Default, Company may pursue one or more of the following remedies, (i) discontinue furnishing Services, (ii) by written notice to Customer declare the balance of unpaid amounts due and to become due under this Agreement to be immediately due and payable, (iii) receive immediate possession of any equipment for which Customer has not paid, (iv) proceed at law or equity to enforce performance by Customer or recover damages for breach of this Agreement, and (v) recover all costs and expenses, including without limitation reasonable attorneys' fees, in connection with enforcing or attempting to enforce this Agreement.

31. One-Year Limitation on Actions; Choice of Law. For Customers located in the United States, the laws of Wisconsin shall govern the validity, enforceability, and interpretation of this Agreement, without regard to conflicts of law. For Customers located in Canada,This agreement shall be governed by and be construed in accordance with the laws of Ontario. The parties agree that any disputes arising under this Agreement shall be determined exclusively by the Ontario courts and that no action or legal proceedings of any nature shall be filed or commenced in any other court pertaining to any dispute arising out of or in relation to this Agreement. The parties also hereby waive any objection to the exclusive jurisdiction of the Ontario courts, including any objection based on forum non conveniens. No claim or cause of action, whether known or unknown, shall be brought against Company more than one year after the claim first arose. Except as provided for herein, Company's claims must also be brought within one year. Claims for unpaid contract amounts are not subject to the one-year limitation.

32. Assignment. Customer may not assign this Agreement without Company's prior written consent. Company may assign this Agreement without obtaining Customer's consent.

33. Entire Agreement. The parties intend this Agreement, together withany attachments or Riders (collectively the "Agreement) to be the final,complete and exclusive expression of their Agreement and the terms and conditions thereof. This Agreement supersedes all prior representations,understandings or agreements between the parties, written or oral, and shall constitute the sole terms and conditions relating to the Services. Nowaiver, change, or modification of any terms or conditions of this Agreement shall be binding on Company unless made in writing and signed by an Authorized Representative of Company.

34. Headings. The headings in this Agreement are for convenience only.

35. Severability. If any provision of this Agreement is held by any courtor other competent authority to be void or unenforceable in whole or inpart, this Agreement will continue to be valid as to the other provisions andthe remainder of the affected provision.

36. Electronic Media. Customer agrees that Company may scan, image or otherwise convert this Agreement into an electronic format of any nature. Customer agrees that a copy of this Agreement produced from such electronic format is legally equivalent to the original for any and all purposes, including litigation. Customer agrees that Company's receipt by fax of the Agreement signed by Customer legally binds Customer andsuch fax copy is legally equivalent to the original for any and all purposes,including litigation.

37. Legal Fees. Company shall be entitled to recover from Customer all reasonable legal fees incurred in connection with Company enforcing the terms and conditions of this Agreement.

38. Lien Legislation. Not withstanding anything to the contrary contained herein, the terms of this Agreement shall be subject to the lien legislation applicable to the location where the work will be performed, and, in the event of conflict, the applicable lien legislation shall prevail.

39. Privacy. A. Company as Processor: Where Company factually actsas Processor of Personal Data on behalf of Customer (as such terms are defined in the DPA) the terms at www.johnsoncontrols.com/dpa shall apply. B. Company as Controller: Company will collect, process and transfer certain personal data of Customer and its personnel related to the business relationship between it and Customer (for example names, emailaddresses, telephone numbers) as controller and in accordance with Company's Privacy Notice at https://www.johnsoncontrols.com/privacy. Customer acknowledges Company's Privacy Notice and strictly to the extent consent is mandatorily required under applicable law, Customer consents to such collection,processing and transfer. To the extent consent to such collection,processing and transfer by Company is mandatorily required from Customer's personnel under applicable law, Customer warrants and represents that it has obtained such consent.

40. License Information (Security System Customers): AL AlabamaElectronic Security Board of Licensure 7956 Vaughn Road, PMB 392,Montgomery, Alabama 36116 (334) 264-9388: AR Regulated by:Arkansas Board of Private Investigators and Private Security Agencies,#1 State Police Plaza Drive, Little Rock 72209 (501)618-8600: CA Alarmcompany operators are licensed and regulated by the Bureau of Securityand Investigative Services, Department of Consumer Affairs, Sacramento,CA, 95814. Upon completion of the installation of the alarm system, the alarm company shall thoroughly instruct the purchaser in the proper use of the alarm system. Failure by the licensee, without legal excuse, to substantially commence work within 20 days from the approximate date specified in the agreement when the work will begin is a violation of theAlarm Company Act: NY Licensed by the N.Y.S. Department of the State:TX Texas Commission on Private Security, 5805 N. Lamar Blvd., Austin,TX 78752-4422, 512-424-7710. License numbers available atwww.johnsoncontrols.com or contact your local Johnson Controls office.

TOWN OF BOSTON – RESOLUTION NO. 2026 – 37

APPROVAL OF CHANGE ORDER – FUEL TANK REMOVAL (SWAF #2)

WHEREAS, on January 1, 2025, the Town Board adopted Resolution No. 2025-12, authorizing the Town to enter into a contractual relationship for the closure and removal of underground storage tanks; and

WHEREAS, the Town Board of the Town of Boston authorized the Town Supervisor to accept LaBella Associates, D.P.C.'s Proposal No. P2500740 for the closure and removal of the underground storage tanks for a total cost not to exceed $46,900.00; and

WHEREAS, the Town Board has been advised that additional work was required due to the discovery of petroleum-impacted soils during construction, necessitating additional labor, equipment, transportation, disposal, laboratory analysis, and reporting; and

WHEREAS, a Supplemental Work Authorization Form (SWAF #2) dated April 7, 2026, was provided to the Town Board outlining the additional scope of work to be performed by LaBella Associates, D.P.C.and associated fees totaling $11,950.00; and

WHEREAS, due to exigent circumstances relating to compliance with regulations of the New York State Department of Environmental Conservation, the Town Supervisor was required to approve the Supplemental Work Authorization Form prior to the adoption of this Resolution;

NOW, THEREFORE, BE IT

RESOLVED, that the Town Board of the Town of Boston hereby authorizes the Town Supervisor to accept, nunc pro tunc, Supplemental Work Authorization Form (SWAF #2) dated April 7, 2026, for an additional cost not to exceed $11,950.00.

On May 6, 2026, 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 Martin	[ ]	[ ]	[ ]	[ ]
Councilmember Selby	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

Sandra L. Quinlan, Town Clerk

TOWN OF BOSTON – RESOLUTION NO. 2026 - 38

ADOPTION OF THE *APPLICATION FOR DISPLAY OF FIREWORKS*

At a Regular Meeting of the Boston Town Board Erie County, New York, on the 6th day of May, 2026 at 7:30 pm Eastern Prevailing Time there were:

Present: Supervisor Jason A. Keding, Councilman Robert Penders, Councilman Max Stephan, Councilwoman Kelly Martin and Councilwoman Kathleen Selby.

WHEREAS, the Town Board of the Town of Boston adopted Local Law Intro No. 2, entitled "A Local Law Adding Chapter 58 of the Boston Town Code, 'Fireworks', on October 15th, 2025 which requires all anticipated firework displays in the Town of Boston to have a fireworks permit on file at least thirty (30) days prior to the scheduled event.

NOW THEREFORE BE IT RESOLVED, that the Town of Boston does hereby adopt the attached *Application for Display of Fireworks* permit:

On May 6th, 2026, 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 Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Councilmember Martin	[ ]	[ ]	[ ]	[ ]
Councilmember Selby	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

Sandra L. Quinlan, Town Clerk

Rev: May-26

TOWN OF BOSTON

Application for Display of Fireworks

Date: ______	
Received By: ______	
Fee: ______	

The Town of Boston Town Board passed Local Law No. 2 of 2025 on October 15th, 2025, titled “A Local Law to Add Chapter 58 to the Code of the Town of Boston, Entitled ‘Fireworks’.” The purpose of this chapter is to regulate the possession, use, and sale of fireworks within the Town of Boston, consistent with the laws and regulations of the State of New York, including the New York State Fire Code, New York Penal Law § 270, and 9 CRR-NY Part 225. These regulations are enacted to protect the public health, safety, and welfare of residents, visitors, and property.

PLEASE TAKE NOTE: Completed application must be submitted to the Town Clerk’s Office no later than thirty (30) days prior to the event’s proposed date.

Application Checklist

- ☐ Copy of NYS Pyrotechnic Certificate for each individual firing the display.
- ☐ Safety & Crowd Control Plan. Must include:
  - Detailed site plan,
  - Discharge point,
  - Location of all buildings,
  - Highways, and
  - Overhead obstructions.
- ☐ Application must include liability insurance listing Town of Boston as an additional insured, in an amount no less than two-million dollars ($2,000,000).

For Town Use Only

Town Board Action: ______ Date of Mtg: ______

Receipt is hereby acknowledged in the sum of $______ being the permit fee established by the Town Board of the Town of Boston and which permit is issued subject to the terms and conditions contained in the application and specifications therewith.

Town Clerk: ______ Date Issued: ______

Method of Payment: ______ Permit # ______

Date of Pre-Issuance Inspection: ______ Date of Post-Issuance Inspection: ______

Code Enforcement Officer Signature of Approval: ______

Copy to applicant on ____ / ____ / _____ (via – circle one) Email / In Person by: ______

Town of Boston
8500 Boston State Road • Boston, New York 14025
Phone (716) 941-6113 • Fax (716) 941-6116
www.bostonNY.gov

Rev: May-26

TOWN OF BOSTON

Section 1: General Information

Name of Group Sponsoring the Show: ______________________________

Address: ______________________________

Phone: ______________ Contact Person's Name: ______________

Display Company Name: ______________________________

Address: ______________________________

Phone: ______________ Contact Person's Name: ______________

NYS Depart. of Labor Explosives License # ______________ Expires: ________

Section 2: Display Information

(A) Name of Certified Pyrotechnician(s) who will oversee the display:

Operator in Charge (place X)	Name / Age	Certificate # / Expiration Date	Phone Number

**Please use a separate sheet, if necessary.*

Town of Boston
8500 Boston State Road • Boston, New York 14025
Phone (716) 941-6113 • Fax (716) 941-6116
www.bostonNY.gov

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TOWN OF BOSTON

(B) Display Date / Time: ______________________ Expected Duration: ______________________

(C) Display Location: ____

(D) Display Content: ____

____

(E) How will fireworks be stored prior to display? ____

(F) Rain date for display: ____

(G) If rained out, how will fireworks be stored? ____

I attest that the information contained in this permit application is accurate, true and complete to the best of my knowledge, and I understand that false statements made in this permit application are subject to the applicable versions of the NYS Penal Law.

_______________________________________ ______________________________

Signature of Applicant Date

Town of Boston
8500 Boston State Road • Boston, New York 14025
Phone (716) 941-6113 • Fax (716) 941-6116
www.bostonNY.gov

TOWN OF BOSTON – RESOLUTION NO. 2026-39
APPROVAL TO RETAIN DEUEL ARCHAEOLOGY &
CULTURAL RESOURCE MANAGEMENT

WHEREAS, the Town of Boston is undertaking the Water System Improvements Phase 2 project; and

WHEREAS, as part of the project review process, the New York State Office of Parks, Recreation and Historic Preservation (NYSOPRHP) has required the completion of archaeological investigations, including a Phase IA literature search and sensitivity assessment and, if warranted, a Phase IB field investigation; and

WHEREAS, the Town, through its engineering consultant CPL, solicited proposals for the required archaeological services; and

WHEREAS, Deuel Archaeology & Cultural Resource Management submitted proposals dated April 10, 2026 for both Phase IA and Phase IB services for the project; and

WHEREAS, the Phase IA proposal includes environmental and historical research, site file review, field reconnaissance, archaeological sensitivity assessment, and preparation of a report for submission to NYSOPRHP, the Town, and CPL, at a cost of $4,795.00;

WHEREAS, the Phase IB proposal includes subsurface field investigation, including shovel test pits, artifact processing and analysis, site documentation, and preparation of a report for submission to NYSOPRHP, the Town, and CPL, at a base cost of $2,395.00 plus $25.00 per shovel test pit, with total cost dependent upon field conditions;

WHEREAS, a competing proposal was received from Chronicle Heritage at a significantly higher cost; and

WHEREAS, CPL has recommended the retention of Deuel Archaeology & Cultural Resource Management based upon its qualifications, experience, and cost-effectiveness;

NOW, THEREFORE, BE IT

RESOLVED, that the Town Board of the Town of Boston hereby authorizes the Town Supervisor to accept the proposals of Deuel Archaeology & Cultural Resource Management dated April 10, 2026, for Phase IA and Phase IB archaeological services for the Water System Improvements Phase 2 project; and be it further

RESOLVED, that the total cost for Phase IA services shall not exceed $4,795.00, and the cost for Phase IB services shall consist of a base fee of $2,395.00 plus $25.00 per shovel test pit, as required; and be it further

RESOLVED, that the Town Supervisor is authorized to execute any and all documents necessary to effectuate the foregoing.

On May 6, 2026, 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 Martin	**[ ]**	**[ ]**	**[ ]**	**[ ]**
Councilmember Selby	**[ ]**	**[ ]**	**[ ]**	**[ ]**
Councilmember Penders	**[ ]**	**[ ]**	**[ ]**	**[ ]**
Councilmember Stephan	**[ ]**	**[ ]**	**[ ]**	**[ ]**
Supervisor Keding	**[ ]**	**[ ]**	**[ ]**	**[ ]**

____

Sandra L. Quinlan, Town Clerk

Deuel Archaeology
& Cultural Resource Management
DA&CRM
P.O. Box 51, Attica, NY 14011 | TEL/FAX (585) 591-0630 | jddeuel@gmail.com

PROPOSAL

April 10, 2026

ATTN: David Hardenbrook, PE
Engineering Project Manager at CPL
255 Woodcliff Drive, Suite 200
Fairport, NY 14450

Phase IA Literature Search and Sensitivity Assessment for the proposed Town of Boston Water System Improvements Phase 2, Town of Boston, Erie County, New York (NYSOPRHP No. 23PR05087).

SCOPE OF SERVICE

- Review environmental setting of project area (physiography, geology, and soil data).
- Determine expected depth of potential cultural resources from environmental data.
- Conduct historical research and indicate location of project area on topographic maps, soil survey maps, and historic maps.
- Search the New York State Office of Parks, Recreation, and Historic Preservation (NYSOPRHP) and New York State Museum (NYSM) files to locate archaeological sites within 1 mile of the project area. The site file search will also identify historic properties in or eligible for inclusion in the National Register of Historic Places (NR) and the National Register Eligible listing (NRE).
- Assess archaeological sensitivity of the project area (based on results of site file search and environmentally sensitive landforms on slopes equal to or less than 12% that are within 328 feet of permanent water, hydric soils, within or near known archaeological sites, and locations of standing or demolished historic structures).
- Field reconnaissance (photograph field conditions and prior ground disturbances).
- Map the location of photographs, prior ground disturbances, and any archaeological features identified during field reconnaissance.
- Utilize data from background research, sensitivity assessment, and field reconnaissance to determine an appropriate Phase IB subsurface field investigation methodology, as necessary.
- Prepare Phase IA report and distribute digital copies to the NYSOPRHP, Town of Boston, and CPL.

COST $4,795 (due upon receipt of invoice)

All archaeological work will be conducted in compliance with the *Standards for Cultural Resource Investigations* (NYAC 1994) adopted by the NYSOPRHP. Following completion of Phase IA research, a Phase IB field investigation may be necessary to determine if any previously undisturbed cultural resources will be impacted. If necessary, a separate scope for the Phase IB investigation will be provided based on the archaeological sensitivity. To authorize the Phase IA investigation, please return a signed copy of the proposal.

Name ____________________ **Signature** ____________________

Title ____________________

Firm/Agency ____________________ **Date** __________

Name Jeremy Deuel **Signature** Jeremy Deuel

Title Owner/Principal Investigator

Firm/Agency Deuel Archaeology & CRM **Date** 4/10/2026

Deuel Archaeology
& Cultural Resource Management
DA&CRM
P.O. Box 51, Attica, NY 14011 | TEL/FAX (585) 591-0630 | jddeuel@gmail.com

PROPOSAL

April 10, 2026

ATTN: David Hardenbrook, PE
Engineering Project Manager at CPL
255 Woodcliff Drive, Suite 200
Fairport, NY 14450

Phase IB Field Investigation for the proposed Town of Boston Water System Improvements Phase 2, Town of Boston, Erie County, New York (NYSOPRHP No. 23PR05087).

The Phase IB field investigation will be conducted within relatively undisturbed and archaeologically sensitive areas as presented in the Phase IA report with concurrence of the New York State Office of Parks, Recreation and Historic Preservation (NYSOPRHP). The number of shovel tests will be dependent on the linear feet of water main to be installed in archaeologically sensitive areas that have not been previously disturbed.

- Field investigation (excavate STPs at 50-foot intervals within relatively undisturbed portions of the archaeologically sensitive sections of the project area as presented in the Phase IA report; excavate STPs at 25-foot intervals if clusters of diagnostic historic-period artifacts are encountered; excavate STPs at 1-meter and 3-meter intervals around up to three potential precontact artifacts; and photograph general field conditions, field methodology, and areas of prior ground disturbances in archaeologically sensitive areas).
- Plot locations of STPs and photographs on site plans.
- Process and analyze any excavated artifacts.
- Complete NYSOPRHP site forms for all identified archaeological sites.
- Incorporate data into digitized Phase IB report and submit report to the NYSOPRHP for review and comment.
- Distribute digital copies of report to the Town of Boston and CPL.

COST $2,395 (base cost for production of Phase IB report)
+$25 per STP (number of STPs dependent on results of Phase IA)

All archaeological work will be conducted in compliance with the *Standards for Cultural Resource Investigations* adopted by the NYSOPRHP (NYAC 1994). To authorize the Phase IB Field Investigation, please return a signed copy of the proposal. If additional work is required, a scope of service increase will be submitted.

Name ______________________ **Signature** ______________________
Title ______________________
Firm/Agency ______________________ **Date** __________

Name Jeremy Deuel **Signature** Jeremy Deuel
Title Owner/Principal Investigator
Firm/Agency Deuel Archaeology & CRM **Date** 4/10/2026

TOWN OF BOSTON – RESOLUTION NO. 2026 - 40

CLASSIFYING BOSTON WATER IMPROVEMENT PHASE 2 IN THE TOWN OF BOSTON AS A TYPE I ACTION, ESTABLISHING LEAD AGENCY AND DETERMINING THE SIGNIFICANCE OF SUCH ACTION, AND DIRECTING THAT THE NEGATIVE DECLARATION BE PUBLISHED IN ACCORDANCE WITH SEQRA

WHEREAS, the Town Board of Boston, New York is considering the financing and construction of improvements for Boston Water District 1, Boston Water District 2. The project will include the installation and replacement of approximately 31,886 linear feet of 8, 10, and 12-inch water main (the "project"). These improvements will take place along portions of Boston State Road (County Road 227), Back Creek Road (County Road 438), Boston Colden Road (County Road 222), Cole Road (CR 442), Old Orchard Drive, and Lango Road to serve residential properties and commercial properties. Additionally, a new water main will be installed along Cole Road and Boston Colden Road to provide a second water source for the Town water system. Currently, the Town's water supply is provided by the Erie County Water Authority; however, the existing infrastructure experiences frequent water main breaks, resulting in periods during which residents are left without an adequate supply of safe drinking water.

WHEREAS, to aid the Board in determining whether such Project, financing and other actions of the Board in connection therewith (the "action") might have a significant effect on the environment, the Board caused to be prepared an environmental assessment form or similar information ("EAF"), a copy of which it attached hereto; and

WHEREAS, the Board duly reviewed the EAF and related documents with respect to the above-referenced project and duly considered the impacts which may be expected to result from the proposed action with the criteria set forth in the State Environmental Quality Review Act and the applicable regulations promulgated thereunder ("SEQRA"); and

WHEREAS, the Board determined that the project was a "Type I Action" pursuant to SEQRA; and

WHEREAS, the Board determined that the project involved one or more involved agencies, mandating a coordinated review; and

WHEREAS, the Board duly notified the other involved agencies pursuant to 6 NYCRR 617.6(3)(i) and indicated its willingness to be designated Lead Agency status; and

WHEREAS, all of the involved agencies have consented to the Board's request to be designated Lead Agency status;

NOW, THEREFORE, BE IT

RESOLVED, BY THE TOWN BOARD OF BOSTON DECLARES TO BE LEAD AGENCY FOR THE PROJECT FOR THE PROPOSED ACTION AND THEREFORE

RESPONSIBLE FOR DETERMINING WHETHER AN ENVIRONMENTAL IMPACT STATEMENT IS REQUIRED IN CONNECTION THEREWITH AND OTHERWISE COMPLYING WITH THE PROCEDURAL AND SUBSTANTIVE REQUIREMENTS OF SEQRA;

AND BE IT FURTHER RESOLVED, BY THE TOWN BOARD OF BOSTON, NEW YORK AS FOLLOWS:

1. Based upon the review by the Board of the EAF and other necessary criteria, the Board hereby finds and determines that the proposed action is an "Type I Action" under SEQRA and will result in no significant impacts and therefore, such action is not one which "may include the potential for at least one significant adverse environmental impact," (b) "there will be no significant adverse environmental impacts," and (c) no "environmental impact statement" need be prepared, as such quoted terms are defined in SEQRA. Reasons supporting this determination are attached hereto and hereby made a part of this resolution for the purposes of SEQRA. This determination constitutes a negative declaration for purposes of SEQRA and it has been prepared in accordance with Article 8 of the Environmental Conservation Law.

2. A copy of this resolution shall be placed on file in the office of the Town Clerk, where the same shall be available for public inspection during business hours and such notice of negative declaration shall be filed in such offices, posted in such places and published in such manner as shall be necessary to conform to the requirements of SEQRA.

This resolution shall take effect immediately.

On May 6, 2026, 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 Martin	[ ]	[ ]	[ ]	[ ]
Councilmember Selby	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

Sandra L. Quinlan, Town Clerk

TOWN OF BOSTON

Water System Improvements Phase 2 SEQR Report

April 2026

NYS Engineering Firm Certification: #018330

CPL
ARCHITECTURE
ENGINEERING
PLANNING
CPLteam.com

TABLE OF CONTENTS

APPENDICES

STATE ENVIRONMENTAL QUALITY REVIEW (SEQR)
SUPPLEMENTAL INFORMATION

1.1 NEW YORK STATE DEPARTMENT OF AGRICULTURE AND MARKETS

Consented to lead agency.

1.2 ERIE COUNTY DEPARTMENT OF HEALTH

No response or comments.

1.3 ERIE COUNTY SOIL & WATER CONSERVATION

No response or comments.

1.4 NEW YORK STATE DEPARTMENT OF TRANSPORTATION, REGION 5

NYSDOT concurs with the Town of Boston for it to act as the Lead Agency

Also, based upon the information provided, a NYSDOT highway work permit is not needed at this time. If any changes are made to the site plan and work would be needed in the State right of way, a highway work permit would be required.

Response: If required, a New York State Department of Transportation (NYS DOT) Highway Work Permit will be obtained for any work occurring within the State right-of-way. The appropriate documents will be sent to the NYS DOT for their review, comment, and approval.

1.5 ERIE COUNTY WATER AUTHORITY

Consented to lead agency.

1.6 BOSTON PLANNING BOARD

Consented to lead agency.

1.7 BOSTON HIGHWAY SUPERINTENDENT

No response or comments.

1.8 ERIE COUNTY DEPARTMENT OF PUBLIC WORKS – HIGHWAY DIVISION

Consented to lead agency

1.9 NYS OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION

No response or comments.

1.10 US ARMY CORP OF ENGINEERS, BUFFALO DISTRICT

No response or comments.

1.11 NYS DEPARTMENT OF ENVIRONMENTAL CONSERVATION

DEC's amended Article 24, Freshwater Wetlands Jurisdiction and Classification regulations (6 NYCRR Part 664) went into effect on January 1, 2025.

Portions of New York State regulated freshwater wetlands, and their adjacent areas may be located in the project area. Although some limited activities are exempt from permitting, most activities that involve disturbance within a wetland or its 100-foot adjacent area require an Environmental Conservation Law (ECL) Article 24, Freshwater Wetlands permit from the DEC. Information on regulated activities within freshwater wetlands and adjacent areas is available on DEC's website (see Regulated Activities), which contains examples of regulated activities and those exempt from wetland permits.

To determine whether the property contains regulated freshwater wetlands, the project sponsor must submit a request for a Parcel Jurisdictional Determination (Parcel JD). A Parcel JD is a determination made by DEC whether a property contains regulated freshwater wetlands or adjacent areas within the parcel boundary. Please use the attached link to request a Parcel JD for the project site: https://dec.ny.gov/nature/waterbodies/wetlands/freshwater-wetlands-program/freshwater-wetland-jurisdictional-determination. If you have any problems submitting the Parcel JD request, please email: fwwjurisdiction@dec.ny.gov.

Please note, there is an option for people who have hired consultants, and for other environmental professionals with wetland expertise, to bypass the Albany Parcel Jurisdictional Determination (JD) and follow the Parcel JD-Consultant Option. Guidance on that process is online (via the above referenced link). Please note that Region 9 has some information that is required in addition to the statewide requirements for the Consultant Option (attached). The project sponsor should utilize the attached Region 9 List of Requirements for their submission. The project sponsor must submit these requirements to the Region 9 Bureau of Ecosystem Health email address (R9BEH@dec.ny.gov) with a request to utilize the Consultant Option, and a request to schedule a boundary verification. Please be aware that this option is only to be used to positively confirm wetland presence on the property. A delineation showing no wetlands would not be acceptable and would require the standard Jurisdictional Determination Request Form NYS Freshwater Wetlands Jurisdictional Determination Request Form. If the property contains regulated freshwater wetlands or adjacent areas, further delineation of the wetland boundaries and a Project Jurisdictional Determination (Project JD) may be required. A Project JD is a determination made by the regional DEC office about whether a proposed activity within a parcel containing regulated freshwater wetlands or adjacent areas requires an Article 24 Freshwater Wetlands permit. Project JD requests should be sent to the Region 9 Bureau of Ecosystem Health (BEH) at R9BEH@dec.ny.gov. If regulated freshwater wetlands or adjacent areas are present, all efforts must be made to first avoid disturbing the wetland and adjacent area. If disturbance to the wetland and/or adjacent area cannot be avoided, the project sponsor must submit a Freshwater Wetland permit application and obtain a permit to conduct a regulated activity. In accordance with DEC's Freshwater Wetlands Permit Requirements Regulations (6 NYCRR Part 663), the applicant would need to justify the disturbance, discuss alternatives and minimize impacts as part of the Freshwater Wetlands permit application. More information on application procedures and permit issuance standards is available on DEC's website at: https://dec.ny.gov/regulatory/permits-licenses/waterways-coastlines-wetlands/freshwater-wetlands#Determine.

Response: We acknowledge the DEC's comments regarding Article 24 Freshwater Wetlands regulations. We will comply with the applicable requirements and submit the necessary requests, determinations, and documentation as needed to confirm wetland jurisdiction and permitting requirements for the project site.

The project area may include federally regulated wetlands based on a review of the National Wetlands Inventory wetland mapping. The project sponsor should consult with the United States Army Corps of Engineers (USACE), telephone: 716/879-4330, concerning USACE regulatory jurisdiction to determine if the project will impact federally regulated wetlands or require any other approval from that agency. If federal wetlands are involved, USACE may require the project sponsor to obtain a Section 401 Water Quality Certification (WQC) from NYSDEC. More information related to this requirement can be found on NYSDEC's website at https://dec.ny.gov/nature/waterbodies/wetlands/freshwater-wetlands-program/conserve/federal-regulatory-programs.

Response: We acknowledge the DEC's comments regarding the potential presence of federally regulated wetlands. We will coordinate with the U.S. Army Corps of Engineers to confirm federal jurisdiction and will comply with any applicable requirements, including obtaining any necessary approvals or certifications.

Please note that Eighteen Mile Creek has a water classification and standard of A, pursuant to 6 NYCRR Part 837, Item 252. Therefore, any physical alteration (i.e. Land clearing, filling, drainage pipe/ditch installation, etc.) to the bed or banks within 500 feet of the stream) will require an Article 15, Title 5, Protection of Waters Permit from the NYSDEC.

Response: We acknowledge DEC's comments regarding the classification of Eighteen Mile Creek and the associated permitting requirements. We will coordinate with NYSDEC and obtain Article 15, Title 5 Protection of Waters Permit if project activities involve physical alteration within the regulated area.

Portions of this project are located within Erie County Agricultural District #15. Impacts to the agricultural district should be considered during the review of this action.

Response: We acknowledge the DEC's comments regarding the project's location within Erie County Agricultural District #15. Potential impacts to the agricultural district will be considered as part of the SEQR review process. A submission will be provided to NYS Ag & Markets for their review and approval.

The project site was noted to be located in an archaeologically sensitive area based on information obtained through the Cultural Resource Information System (CRIS) on the New York State Office of Parks, Recreation and Historic Preservation's (OPRHP) website at https://cris.parks.ny.gov/. As part of the SEQR process, this concern should be evaluated, unless it can be verified by appropriate documentation that the site has been significantly disturbed in a way that would destroy potential artifacts. Please recognize that normal agricultural activities, such as plowing, would not constitute such land disturbance. If there are any questions regarding this, contact OPRHP (telephone: 518/237-8643).

Response: We acknowledge the DEC's comments regarding the site's potential archaeological sensitivity. As part of the SEQR process, we are currently in the process of retaining a qualified archaeologist to evaluate this concern and will coordinate with OPRHP as needed to ensure appropriate review and documentation.

We have reviewed the available information in the New York State Natural Heritage Program databases on known occurrences of rare or state-listed animals and plants, of significant natural communities, and other significant habitats. Bald eagle (Haliaeetus leucocephalus), a NYS listed threatened species, was last identified in 2025 in the Town of Boston. For most sites, comprehensive field surveys have not been conducted. We cannot provide a definitive statement as to the presence or absence of all rare or state-listed species or significant natural communities. This information should not be substituted for on-site surveys that may be required for environmental impact assessment. Depending on the nature of the project and the conditions at the project site, further information from on-site surveys or other sources may be required to fully assess impacts on biological resources.

Response: We acknowledge the DEC's comments regarding biological resources and the potential presence of rare or state-listed species, including bald eagle. We will consider these concerns as part of the SEQR review and will undertake further coordination or specific evaluations, as appropriate, to assess potential impacts and ensure compliance with applicable requirements.

Since project activities will involve land disturbance of 1 acre or more, the project sponsor, owner or operator is required to obtain a State Pollutant Discharge Elimination System General Permit for Stormwater Discharges from Construction Activity (GP-0-25-001). This General Permit requires the project sponsor, owner or operator to control stormwater runoff according to a Stormwater Pollution Prevention Plan (SWPPP), which is to be prepared prior to filing a Notice of Intent (NOI) and prior to commencement of the project. More information on General Permit GP-0-25-001, as well as information on how to electronically submit the eNOI form, is available on the NYSDEC's website at www.dec.ny.gov/chemical/43133.html. Information on permitting requirements and preparation of a necessary Stormwater Pollution Prevention Plan (SWPPP) is available on the NYSDEC's website at www.dec.ny.gov/chemical/8468.html.

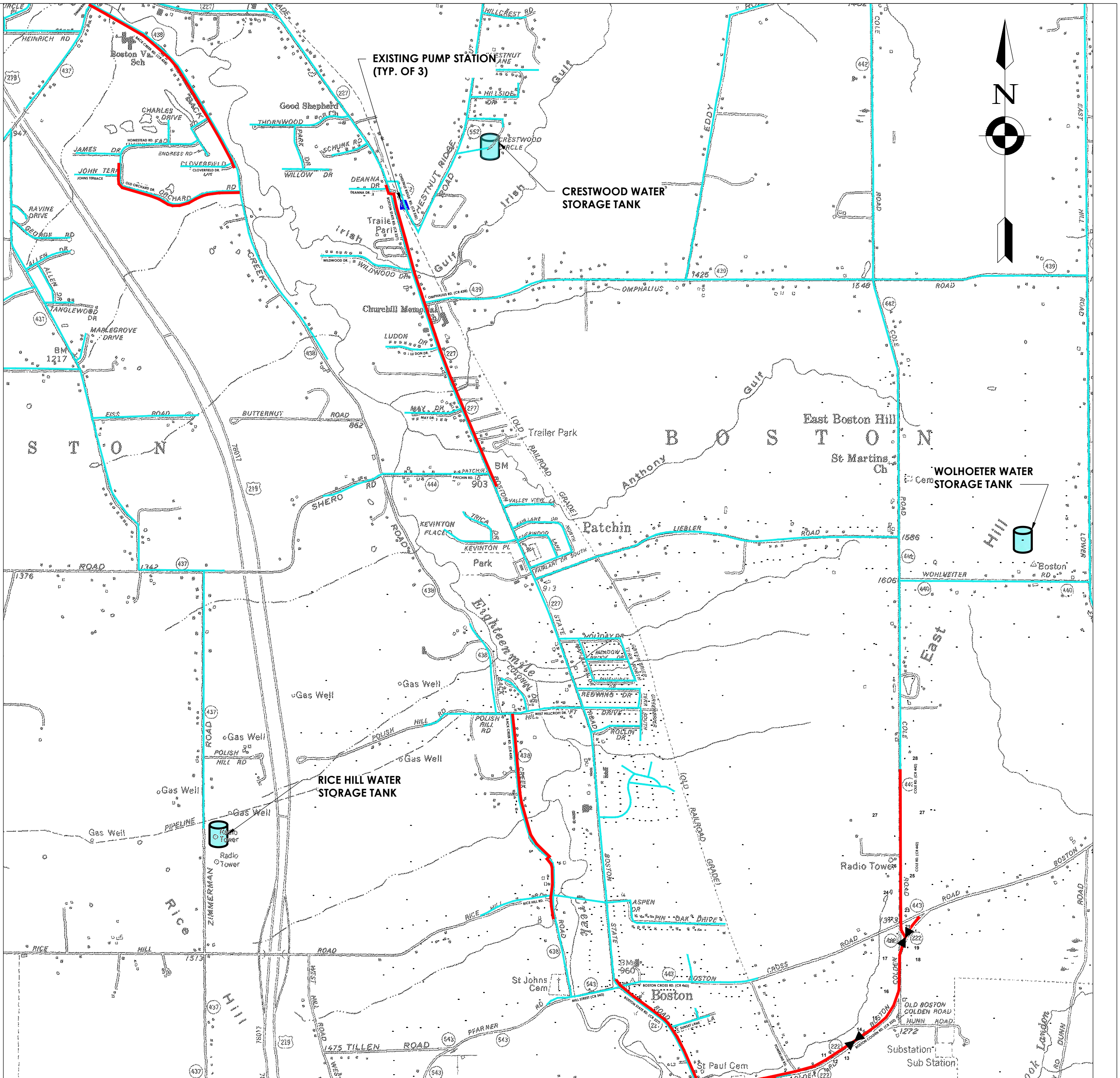
The Town of Boston is designated as an MS4 community. The project sponsor, owner or operator of a construction activity that is subject to the requirements of regulated, traditional land use control MS4 shall have their SWPPP reviewed and accepted by the MS4 community. The "MS4 SWPPP Acceptance" form must be signed by the principal executive officer or ranking elected official from the MS4 community, or by a duly authorized representative of that person, and submitted along with the eNOI to receive NYSDEC approval before construction commences.

If you have any questions, please feel free to contact Katherine Wachter at Katherine.Wachter@dec.ny.gov or 716-851-7165.

Response: We acknowledge DEC's comments regarding stormwater permitting requirements. The project will obtain coverage under SPDES General Permit GP-0-25-001, and a Stormwater Pollution Prevention Plan (SWPPP) is currently being prepared. The SWPPP is being submitted for review and acceptance by the Town of Boston, including completion of the required MS4 SWPPP Acceptance Form, and will be filed with the eNOI prior to the commencement of construction.

Date last accessed: 4/28/2026 1

Drawing Name: C:\Users\jrobinson\DC\ACCDocs\CPL\R25.17975.00-Boston_T - Water Main Improv Phase 2\Project Files\01 Design\03 Civil\Permitting\Ag & Markets\Boston P2 Quad Map - REG.dwg



LEGEND

(cyan line)	EXISTING WATER MAIN
(red line)	PROPOSED WATER MAIN
(bow-tie symbol)	PROPOSED PRV VAULT

CPL | Architecture Engineering Planning

726 Exchange Street, Suite 920
Buffalo, NY 14210

CPLteam.com

Project Number	Drawn By	Checked By	Scale	Issued
R25.17975.00	JSR	REG	1" = 3,000'	4/28/2026

Client Name

TOWN OF BOSTON

Project Name

WATER SYSTEM IMPROVEMENTS

Drawing Title

PROJECT LOCATION MAP

Drawing Number

FIG.1

Full Environmental Assessment Form
Part 1 - Project and Setting

Instructions for Completing Part 1

Part 1 is to be completed by the applicant or project sponsor. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification.

Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information; indicate whether missing information does not exist, or is not reasonably available to the sponsor; and, when possible, generally describe work or studies which would be necessary to update or fully develop that information.

Applicants/sponsors must complete all items in Sections A & B. In Sections C, D & E, most items contain an initial question that must be answered either "Yes" or "No". If the answer to the initial question is "Yes", complete the sub-questions that follow. If the answer to the initial question is "No", proceed to the next question. Section F allows the project sponsor to identify and attach any additional information. Section G requires the name and signature of the applicant or project sponsor to verify that the information contained in Part 1is accurate and complete.

A. Project and Applicant/Sponsor Information.

Name of Action or Project:
Town of Boston Water System Improvements Phase 2

Project Location (describe, and attach a general location map):
Various Locations in the Town of Boston (See map).

Brief Description of Proposed Action (include purpose or need):

The project involves the installation of approximately 32,000 LF of new 8, 10, and 12 inch diameter water main, valves, hydrants, services, and appurtenances. Project Limits include Back Creek Rd. from Zimmerman to Cloverfield Dr., Old Orchard Drive from Back Creek Rd. to Johns Terrace, Boston State Rd from Chestnut Ridge Rd. to Patchin Rd., Back Creek Rd from Hillcroft Dr. to Aspen Dr., Boston State Rd. from Mill St. to Boston Colden Rd., Boston Colden Rd from Boston State Rd. to Cole Rd., and Lango Rd.

This project is a continuation of Phase 1. In recent years, due to the history of main breaks in the system, the Town has experienced the inability to provide its residents with reliable water, both for consumption and fire protection. At times, residents have reported cloudy water and air in their plumbing due to broken joints and debris entering the system.

Name of Applicant/Sponsor: Town of Boston	Telephone: 716-941-6518 E-Mail: supervisor@townofboston.com	
Address: 8500 Boston State Road		
City/PO: Boston	State: NY	Zip Code: 14025
Project Contact (if not same as sponsor; give name and title/role): Roderick Green	Telephone: 716-472-4899 E-Mail: RJGreen@CPLteam.com	
Address: 726 Exchange St Suite 920		
City/PO: Buffalo	State: NY	Zip Code: 14210
Property Owner (if not same as sponsor): (T) Boston - Jason Keding	Telephone: 716-941-6518 E-Mail: supervisor@townofboston.com	
Address: 8500 Boston State Road		
City/PO: Boston	State: NY	Zip Code: 14025

B. Government Approvals

B. Government Approvals, Funding, or Sponsorship. ("Funding" includes grants, loans, tax relief, and any other forms of financial assistance.)

Government Entity		If Yes: Identify Agency and Approval(s) Required	Application Date (Actual or projected)
a. City Counsel, Town Board, or Village Board of Trustees	☑Yes☐No	Town of Boston	Projected Spring 2026
b. City, Town or Village Planning Board or Commission	☑Yes☐No	Town of Boston Planning Board, Town of Boston Highway Dept.	Projected Spring 2026
c. City, Town or Village Zoning Board of Appeals	☐Yes☐No		
d. Other local agencies	☐Yes☐No		
e. County agencies	☑Yes☐No	Erie Co Highway Dept, Erie Co Health Dept, Erie Co Water Authority, Erie Co Soil & Water	Projected Spring 2026
f. Regional agencies	☐Yes☐No		
g. State agencies	☑Yes☐No	NYS DOT, NYS DEC, SHPO, NYS Ag & Markets	Projected Spring 2026
h. Federal agencies	☑Yes☐No	Army Corps of Engineers, US Fish and Wildlife	Projected Spring 2026

i. Coastal Resources.

i. Is the project site within a Coastal Area, or the waterfront area of a Designated Inland Waterway? ☐Yes☑No

ii. Is the project site located in a community with an approved Local Waterfront Revitalization Program? ☐ Yes☑No

iii. Is the project site within a Coastal Erosion Hazard Area? ☐ Yes☐No

C. Planning and Zoning

C.1. Planning and zoning actions.

Will administrative or legislative adoption, or amendment of a plan, local law, ordinance, rule or regulation be the only approval(s) which must be granted to enable the proposed action to proceed? ☐Yes☐No

- **If Yes,** complete sections C, F and G.
- **If No,** proceed to question C.2 and complete all remaining sections and questions in Part 1

C.2. Adopted land use plans.

a. Do any municipally- adopted (city, town, village or county) comprehensive land use plan(s) include the site where the proposed action would be located? ☑Yes☐No

If Yes, does the comprehensive plan include specific recommendations for the site where the proposed action would be located? ☐Yes☐No

b. Is the site of the proposed action within any local or regional special planning district (for example: Greenway; Brownfield Opportunity Area (BOA); designated State or Federal heritage area; watershed management plan; or other?) ☑Yes☐No

If Yes, identify the plan(s):

NYS Heritage Areas:West Erie Canal Corridor

c. Is the proposed action located wholly or partially within an area listed in an adopted municipal open space plan, or an adopted municipal farmland protection plan? ☐Yes☐No

If Yes, identify the plan(s):

C.3. Zoning	
a. Is the site of the proposed action located in a municipality with an adopted zoning law or ordinance. If Yes, what is the zoning classification(s) including any applicable overlay district? Water main will be installed mostly in the public R.O.W. throughout the project. Zoning Classifications include R1: Single Family Res Dist, R2: Single Family Res Dist, R3: Two-or-more family Res. Dist., R4: Mobile Home Dist, C1: Local Retail Bus Dist, RC: General Res-Restricted Bus Dist.	☑ Yes ☐ No
b. Is the use permitted or allowed by a special or conditional use permit?	☐ Yes ☐ No
c. Is a zoning change requested as part of the proposed action? If Yes, *i.* What is the proposed new zoning for the site? ______	☐ Yes ☐ No
C.4. Existing community services.	
a. In what school district is the project site located? Hamburg Central School District, Springville-Griffith Institute Central School District, Eden Central School District	
b. What police or other public protection forces serve the project site? County Sheriff, State Troopers	
c. Which fire protection and emergency medical services serve the project site? North Boston Volunteer Fire Company, Patchin Volunteer Fire Company, Boston Volunteer Fire Company	
d. What parks serve the project site? South Boston Park	

D. Project Details

D.1. Proposed and Potential Development	
a. What is the general nature of the proposed action (e.g., residential, industrial, commercial, recreational; if mixed, include all components)? Municipal/Public	
b. a. Total acreage of the site of the proposed action? 3.64 acres b. Total acreage to be physically disturbed? 3.64 acres c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? 3.64 acres	
c. Is the proposed action an expansion of an existing project or use? *i.* If Yes, what is the approximate percentage of the proposed expansion and identify the units (e.g., acres, miles, housing units, square feet)? % ______ Units: ______	☐ Yes ☐ No
d. Is the proposed action a subdivision, or does it include a subdivision? If Yes, *i.* Purpose or type of subdivision? (e.g., residential, industrial, commercial; if mixed, specify types) *ii.* Is a cluster/conservation layout proposed? *iii.* Number of lots proposed? ______ *iv.* Minimum and maximum proposed lot sizes? Minimum ______ Maximum ______	☐ Yes ☐ No ☐ Yes ☐ No
e. Will the proposed action be constructed in multiple phases? *i.* If No, anticipated period of construction: 18 months *ii.* If Yes: • Total number of phases anticipated ______ • Anticipated commencement date of phase 1 (including demolition) ______ month ______ year • Anticipated completion date of final phase ______ month ______ year • Generally describe connections or relationships among phases, including any contingencies where progress of one phase may determine timing or duration of future phases: ______	☐ Yes ☐ No

f. Does the project include new residential uses? ☐Yes ☐No
If Yes, show numbers of units proposed.

	One Family	Two Family	Three Family	Multiple Family (four or more)
Initial Phase	____	____	____	____
At completion of all phases	____	____	____	____

g. Does the proposed action include new non-residential construction (including expansions)? ☐Yes ☐No
If Yes,
i. Total number of structures ____________
ii. Dimensions (in feet) of largest proposed structure: ________height; ________width; and _______ length
iii. Approximate extent of building space to be heated or cooled: ______________________ square feet

h. Does the proposed action include construction or other activities that will result in the impoundment of any liquids, such as creation of a water supply, reservoir, pond, lake, waste lagoon or other storage? ☐Yes ☐No
If Yes,
i. Purpose of the impoundment: ________________________________
ii. If a water impoundment, the principal source of the water: ☐ Ground water ☐ Surface water streams ☐ Other specify:
____
iii. If other than water, identify the type of impounded/contained liquids and their source.
____
iv. Approximate size of the proposed impoundment. Volume: ____________ million gallons; surface area: ____________ acres
v. Dimensions of the proposed dam or impounding structure: ________ height; _______ length
vi. Construction method/materials for the proposed dam or impounding structure (e.g., earth fill, rock, wood, concrete):
____

D.2. Project Operations

a. Does the proposed action include any excavation, mining, or dredging, during construction, operations, or both? ☑Yes ☐No
(Not including general site preparation, grading or installation of utilities or foundations where all excavated materials will remain onsite)
If Yes:
i. What is the purpose of the excavation or dredging? ________________________________
ii. How much material (including rock, earth, sediments, etc.) is proposed to be removed from the site?
- Volume (specify tons or cubic yards): +/- 5000 CY of excavated
- Over what duration of time? 18

iii. Describe nature and characteristics of materials to be excavated or dredged, and plans to use, manage or dispose of them.
Native excavated material will be used as backfill in areas 5'+ off the edge of pavement. Excavated material from underneath pavement will be hauled off-site and select fill will be used as backfill.
iv. Will there be onsite dewatering or processing of excavated materials? ☐Yes ☐No
If yes, describe. ________________________________

v. What is the total area to be dredged or excavated? 3.63 acres
vi. What is the maximum area to be worked at any one time? 0.05 acres
vii. What would be the maximum depth of excavation or dredging? 7 feet
viii. Will the excavation require blasting? ☐Yes ☐No
ix. Summarize site reclamation goals and plan: ________________________________
N/A

b. Would the proposed action cause or result in alteration of, increase or decrease in size of, or encroachment into any existing wetland, waterbody, shoreline, beach or adjacent area? ☑Yes ☐No
If Yes:
i. Identify the wetland or waterbody which would be affected (by name, water index number, wetland map number or geographic description): Potential unnamed wetland disturbance. Several crossings of tributaries to Eighteen Mile Creek are anticipated. All applicable environmental permits from NYSDEC and USACE will be obtained prior to the start of construction.
Segment IDs: 0104-0039, 0104-0017

ii. Describe how the proposed action would affect that waterbody or wetland, e.g. excavation, fill, placement of structures, or alteration of channels, banks and shorelines. Indicate extent of activities, alterations and additions in square feet or acres:
Potential temporary cut and fill activities may occur within minor tributaries and wetlands during watermain installation; however, no net cut or fill is anticipated. Temporary disturbance within water bodies or wetlands will be limited to less than 0.10 acres. All affected areas will be restored to pre-construction conditions upon completion of the watermain installation.

iii. Will the proposed action cause or result in disturbance to bottom sediments? ☑ Yes ☐ No
If Yes, describe: Tributary to Eighteen Mile Creek crossings: directional drilling (preferred) or open-cut trenching.

iv. Will the proposed action cause or result in the destruction or removal of aquatic vegetation? ☐ Yes ☐ No
If Yes:

- acres of aquatic vegetation proposed to be removed: ______
- expected acreage of aquatic vegetation remaining after project completion: ______
- purpose of proposed removal (e.g. beach clearing, invasive species control, boat access): ______
- proposed method of plant removal: ______
- if chemical/herbicide treatment will be used, specify product(s): ______

v. Describe any proposed reclamation/mitigation following disturbance:
Potential temporary cut and fill activities may occur limited to less than 0.10 acres. All affected areas will be restored to pre-construction conditions

c. Will the proposed action use, or create a new demand for water? ☑ Yes ☐ No
If Yes:

i. Total anticipated water usage/demand per day: 2500 gallons/day

ii. Will the proposed action obtain water from an existing public water supply? ☑ Yes ☐ No
If Yes:

- Name of district or service area: Erie County Water Authority - Town is Lease Managed
- Does the existing public water supply have capacity to serve the proposal? ☑ Yes ☐ No
- Is the project site in the existing district? ☑ Yes ☐ No
- Is expansion of the district needed? ☑ Yes ☐ No
- Do existing lines serve the project site? ☑ Yes ☐ No

iii. Will line extension within an existing district be necessary to supply the project? ☑ Yes ☐ No
If Yes:

- Describe extensions or capacity expansions proposed to serve this project:
  Project proposes to replace mains where multiple breaks have occurred, and to supply the southern portion of the town with a secondary feed.
- Source(s) of supply for the district: Chestnut Ridge Water Tank & Wohlhueter Water Tank

iv. Is a new water supply district or service area proposed to be formed to serve the project site? ☑ Yes ☐ No
If, Yes:

- Applicant/sponsor for new district: (T) Boston
- Date application submitted or anticipated: 2027
- Proposed source(s) of supply for new district: Chestnut Ridge Water Tank & Wohlhueter Water Tank

v. If a public water supply will not be used, describe plans to provide water supply for the project:
Project intends to create a Town wide district.

vi. If water supply will be from wells (public or private), what is the maximum pumping capacity: ______ gallons/minute.

d. Will the proposed action generate liquid wastes? ☐ Yes ☐ No
If Yes:

i. Total anticipated liquid waste generation per day: ______ gallons/day

ii. Nature of liquid wastes to be generated (e.g., sanitary wastewater, industrial; if combination, describe all components and approximate volumes or proportions of each): ______

iii. Will the proposed action use any existing public wastewater treatment facilities? ☐ Yes ☐ No
If Yes:

- Name of wastewater treatment plant to be used: ______
- Name of district: ______
- Does the existing wastewater treatment plant have capacity to serve the project? ☐ Yes ☐ No
- Is the project site in the existing district? ☐ Yes ☐ No
- Is expansion of the district needed? ☐ Yes ☐ No

- Do existing sewer lines serve the project site? ☐Yes☐No
- Will a line extension within an existing district be necessary to serve the project? ☐Yes☐No

  If Yes:
  - Describe extensions or capacity expansions proposed to serve this project: ____________________

iv. Will a new wastewater (sewage) treatment district be formed to serve the project site? ☐Yes☐No

If Yes:
- Applicant/sponsor for new district: ____________________
- Date application submitted or anticipated: ____________________
- What is the receiving water for the wastewater discharge? ____________________

v. If public facilities will not be used, describe plans to provide wastewater treatment for the project, including specifying proposed receiving water (name and classification if surface discharge or describe subsurface disposal plans):

____

vi. Describe any plans or designs to capture, recycle or reuse liquid waste: ____________________

e. Will the proposed action disturb more than one acre and create stormwater runoff, either from new point sources (i.e. ditches, pipes, swales, curbs, gutters or other concentrated flows of stormwater) or non-point source (i.e. sheet flow) during construction or post construction? ☐Yes☐No

If Yes:

i. How much impervious surface will the project create in relation to total size of project parcel?

_____ Square feet or _____ acres (impervious surface)

_____ Square feet or _____ acres (parcel size)

ii. Describe types of new point sources. ____________________

iii. Where will the stormwater runoff be directed (i.e. on-site stormwater management facility/structures, adjacent properties, groundwater, on-site surface water or off-site surface waters)?

____

- If to surface waters, identify receiving water bodies or wetlands: ____________________
- Will stormwater runoff flow to adjacent properties? ☐Yes☐No

iv. Does the proposed plan minimize impervious surfaces, use pervious materials or collect and re-use stormwater? ☐Yes☐No

f. Does the proposed action include, or will it use on-site, one or more sources of air emissions, including fuel combustion, waste incineration, or other processes or operations? ☑Yes☐No

If Yes, identify:

i. Mobile sources during project operations (e.g., heavy equipment, fleet or delivery vehicles)

Heavy equipment, Trucks used during construction

ii. Stationary sources during construction (e.g., power generation, structural heating, batch plant, crushers)

N/A

iii. Stationary sources during operations (e.g., process emissions, large boilers, electric generation)

N/A

g. Will any air emission sources named in D.2.f (above), require a NY State Air Registration, Air Facility Permit, or Federal Clean Air Act Title IV or Title V Permit? ☐Yes☐No

If Yes:

i. Is the project site located in an Air quality non-attainment area? (Area routinely or periodically fails to meet ambient air quality standards for all or some parts of the year) ☐Yes☐No

ii. In addition to emissions as calculated in the application, the project will generate:
- ___________Tons/year (short tons) of Carbon Dioxide (CO_2)
- ___________Tons/year (short tons) of Nitrous Oxide (N_2O)
- ___________Tons/year (short tons) of Perfluorocarbons (PFCs)
- ___________Tons/year (short tons) of Sulfur Hexafluoride (SF_6)
- ___________Tons/year (short tons) of Carbon Dioxide equivalent of Hydroflourocarbons (HFCs)
- ___________Tons/year (short tons) of Hazardous Air Pollutants (HAPs)

h. Will the proposed action generate or emit methane (including, but not limited to, sewage treatment plants, landfills, composting facilities)? ☐Yes ☐No

If Yes:

i. Estimate methane generation in tons/year (metric): ____________________

ii. Describe any methane capture, control or elimination measures included in project design (e.g., combustion to generate heat or electricity, flaring): ____________________

____

i. Will the proposed action result in the release of air pollutants from open-air operations or processes, such as quarry or landfill operations? ☐Yes ☐No

If Yes: Describe operations and nature of emissions (e.g., diesel exhaust, rock particulates/dust):

____

____

j. Will the proposed action result in a substantial increase in traffic above present levels or generate substantial new demand for transportation facilities or services? ☐Yes ☐No

If Yes:

i. When is the peak traffic expected (Check all that apply): ☐ Morning ☐ Evening ☐Weekend

☐ Randomly between hours of __________ to ________.

ii. For commercial activities only, projected number of truck trips/day and type (e.g., semi trailers and dump trucks): ____________________

____

iii. Parking spaces: Existing ____________________ Proposed ___________ Net increase/decrease ____________________

iv. Does the proposed action include any shared use parking? ☐Yes ☐No

v. If the proposed action includes any modification of existing roads, creation of new roads or change in existing access, describe:

____

vi. Are public/private transportation service(s) or facilities available within ½ mile of the proposed site? ☐Yes ☐No

vii Will the proposed action include access to public transportation or accommodations for use of hybrid, electric or other alternative fueled vehicles? ☐Yes ☐No

viii. Will the proposed action include plans for pedestrian or bicycle accommodations for connections to existing pedestrian or bicycle routes? ☐Yes ☐No

k. Will the proposed action (for commercial or industrial projects only) generate new or additional demand for energy? ☐Yes ☐No

If Yes:

i. Estimate annual electricity demand during operation of the proposed action: ____________________

____

ii. Anticipated sources/suppliers of electricity for the project (e.g., on-site combustion, on-site renewable, via grid/local utility, or other):

____

iii. Will the proposed action require a new, or an upgrade, to an existing substation? ☐Yes ☐No

l. Hours of operation. Answer all items which apply.

i. During Construction:

- Monday - Friday: 7:00 am - 5:00 pm
- Saturday: ____________________
- Sunday: ____________________
- Holidays: ____________________

ii. During Operations:

- Monday - Friday: 24 hours
- Saturday: 24 hours
- Sunday: 24 hours
- Holidays: 24 hours

m. Will the proposed action produce noise that will exceed existing ambient noise levels during construction, operation, or both? ☑ Yes ☐ No

If yes:

i. Provide details including sources, time of day and duration:

Source is from construction equipment and activities during M-F normal working hours. Noise will be temporary until project completion

ii. Will the proposed action remove existing natural barriers that could act as a noise barrier or screen? ☐ Yes ☐ No

Describe: ______

n. Will the proposed action have outdoor lighting? ☐ Yes ☐ No

If yes:

i. Describe source(s), location(s), height of fixture(s), direction/aim, and proximity to nearest occupied structures:

ii. Will proposed action remove existing natural barriers that could act as a light barrier or screen? ☐ Yes ☐ No

Describe: ______

o. Does the proposed action have the potential to produce odors for more than one hour per day? ☑ Yes ☐ No

If Yes, describe possible sources, potential frequency and duration of odor emissions, and proximity to nearest occupied structures:

Heavy equipment. Truck diesel fumes during work hours. These odors will be located primarily in the public right-of-way.

p. Will the proposed action include any bulk storage of petroleum (combined capacity of over 1,100 gallons) or chemical products 185 gallons in above ground storage or any amount in underground storage? ☐ Yes ☐ No

If Yes:

i. Product(s) to be stored ______

ii. Volume(s) ______ per unit time ______ (e.g., month, year)

iii. Generally, describe the proposed storage facilities: ______

q. Will the proposed action (commercial, industrial and recreational projects only) use pesticides (i.e., herbicides, insecticides) during construction or operation? ☐ Yes ☐ No

If Yes:

i. Describe proposed treatment(s):

ii. Will the proposed action use Integrated Pest Management Practices? ☐ Yes ☐ No

r. Will the proposed action (commercial or industrial projects only) involve or require the management or disposal of solid waste (excluding hazardous materials)? ☐ Yes ☐ No

If Yes:

i. Describe any solid waste(s) to be generated during construction or operation of the facility:

- Construction: ______ tons per ______ (unit of time)
- Operation : ______ tons per ______ (unit of time)

ii. Describe any proposals for on-site minimization, recycling or reuse of materials to avoid disposal as solid waste:

- Construction: ______
- Operation: ______

iii. Proposed disposal methods/facilities for solid waste generated on-site:

- Construction: ______
- Operation: ______

s. Does the proposed action include construction or modification of a solid waste management facility? ☐ Yes ☐ No

If Yes:

i. Type of management or handling of waste proposed for the site (e.g., recycling or transfer station, composting, landfill, or other disposal activities): ____________

ii. Anticipated rate of disposal/processing:

- ________ Tons/month, if transfer or other non-combustion/thermal treatment, or
- ________ Tons/hour, if combustion or thermal treatment

iii. If landfill, anticipated site life: ____________ years

t. Will the proposed action at the site involve the commercial generation, treatment, storage, or disposal of hazardous waste? ☐ Yes ☐ No

If Yes:

i. Name(s) of all hazardous wastes or constituents to be generated, handled or managed at facility: ____________

ii. Generally describe processes or activities involving hazardous wastes or constituents: ____________

iii. Specify amount to be handled or generated _____ tons/month

iv. Describe any proposals for on-site minimization, recycling or reuse of hazardous constituents: ____________

v. Will any hazardous wastes be disposed at an existing offsite hazardous waste facility? ☐ Yes ☐ No

If Yes: provide name and location of facility: ____________

If No: describe proposed management of any hazardous wastes which will not be sent to a hazardous waste facility: ____________

E. Site and Setting of Proposed Action

E.1. Land uses on and surrounding the project site

a. Existing land uses.

i. Check all uses that occur on, adjoining and near the project site.

☐ Urban ☐ Industrial ☑ Commercial ☑ Residential (suburban) ☐ Rural (non-farm)

☐ Forest ☑ Agriculture ☑ Aquatic ☐ Other (specify): ____________

ii. If mix of uses, generally describe:

Public R.O.W, Residential and industrial uses are present on roads where construction may take place

b. Land uses and covertypes on the project site.

Land use or Covertype	Current Acreage	Acreage After Project Completion	Change (Acres +/-)
• Roads, buildings, and other paved or impervious surfaces	>1	>1	>1
• Forested	0	0	0
• Meadows, grasslands or brushlands (non-agricultural, including abandoned agricultural)	0	0	0
• Agricultural (includes active orchards, field, greenhouse etc.)	0	0	0
• Surface water features (lakes, ponds, streams, rivers, etc.)	0	0	0
• Wetlands (freshwater or tidal)	0	0	0
• Non-vegetated (bare rock, earth or fill)	0	0	0
• Other Describe: Project does not intend to change the existing cover type.			0

c. Is the project site presently used by members of the community for public recreation? ☐ Yes ☐ No

i. If Yes: explain: __________

d. Are there any facilities serving children, the elderly, people with disabilities (e.g., schools, hospitals, licensed day care centers, or group homes) within 1500 feet of the project site? ☑ Yes ☐ No

If Yes,

i. Identify Facilities:

Boston Valley Elementary School, Precious Ones Home Day Care, Churchill Child Center

e. Does the project site contain an existing dam? ☐ Yes ☐ No

If Yes:

i. Dimensions of the dam and impoundment:

- Dam height: __________ feet
- Dam length: __________ feet
- Surface area: __________ acres
- Volume impounded: __________ gallons OR acre-feet

ii. Dam's existing hazard classification: __________

iii. Provide date and summarize results of last inspection:

f. Has the project site ever been used as a municipal, commercial or industrial solid waste management facility, or does the project site adjoin property which is now, or was at one time, used as a solid waste management facility? ☐ Yes ☐ No

If Yes:

i. Has the facility been formally closed? ☐ Yes ☐ No

- If yes, cite sources/documentation: __________

ii. Describe the location of the project site relative to the boundaries of the solid waste management facility:

iii. Describe any development constraints due to the prior solid waste activities: __________

g. Have hazardous wastes been generated, treated and/or disposed of at the site, or does the project site adjoin property which is now or was at one time used to commercially treat, store and/or dispose of hazardous waste? ☐ Yes ☐ No

If Yes:

i. Describe waste(s) handled and waste management activities, including approximate time when activities occurred:

h. Potential contamination history. Has there been a reported spill at the proposed project site, or have any remedial actions been conducted at or adjacent to the proposed site? ☑ Yes ☐ No

If Yes:

i. Is any portion of the site listed on the NYSDEC Spills Incidents database or Environmental Site Remediation database? Check all that apply: ☑ Yes ☐ No

☑ Yes – Spills Incidents database — Provide DEC ID number(s): 9610240, 9803073, 9406330, 9100264

☑ Yes – Environmental Site Remediation database — Provide DEC ID number(s): 915158

☐ Neither database

ii. If site has been subject of RCRA corrective activities, describe control measures:

N/A

iii. Is the project within 2000 feet of any site in the NYSDEC Environmental Site Remediation database? ☑ Yes ☐ No

If yes, provide DEC ID number(s): 915158

iv. If yes to (i), (ii) or (iii) above, describe current status of site(s):

Re-mediated, no further action required

v. Is the project site subject to an institutional control limiting property uses? ☐ Yes ☐ No

- If yes, DEC site ID number: ____
- Describe the type of institutional control (e.g., deed restriction or easement): ____
- Describe any use limitations: ____
- Describe any engineering controls: ____
- Will the project affect the institutional or engineering controls in place? ☐ Yes ☐ No
- Explain: ____

E.2. Natural Resources On or Near Project Site

a. What is the average depth to bedrock on the project site? ~6 feet

b. Are there bedrock outcroppings on the project site? ☑ Yes ☐ No
If Yes, what proportion of the site is comprised of bedrock outcroppings? 0.2 %

c. Predominant soil type(s) present on project site:

Farnham channery silt loam	7.3 %
Schuyler silt loam	7.2 %
Mardin-Valois complex	6.0 %

d. What is the average depth to the water table on the project site? Average: 2.4 feet

e. Drainage status of project site soils:
☑ Well Drained: 20.90 % of site
☑ Moderately Well Drained: 44.50 % of site
☑ Poorly Drained 1.00 % of site

f. Approximate proportion of proposed action site with slopes:
☑ 0-10%: 64.6 % of site
☑ 10-15%: 14.8 % of site
☑ 15% or greater: 20.5 % of site

g. Are there any unique geologic features on the project site? ☐ Yes ☑ No
If Yes, describe: ____

h. Surface water features.
i. Does any portion of the project site contain wetlands or other waterbodies (including streams, rivers, ponds or lakes)? ☑ Yes ☐ No
ii. Do any wetlands or other waterbodies adjoin the project site? ☑ Yes ☐ No
If Yes to either *i* or *ii*, continue. If No, skip to E.2.i.
iii. Are any of the wetlands or waterbodies within or adjoining the project site regulated by any federal, state or local agency? ☑ Yes ☐ No
iv. For each identified regulated wetland and waterbody on the project site, provide the following information:

- Streams: Name 837-252 Classification A
- Lakes or Ponds: Name ____ Classification ____
- Wetlands: Name Federal Waters, Federal Waters, Federal Waters,... Approximate Size ____
- Wetland No. (if regulated by DEC) ____

v. Are any of the above water bodies listed in the most recent compilation of NYS water quality-impaired waterbodies? ☐ Yes ☑ No
If yes, name of impaired water body/bodies and basis for listing as impaired: ____

i. Is the project site in a designated Floodway? ☐ Yes ☑ No

j. Is the project site in the 100-year Floodplain? ☐ Yes ☑ No

k. Is the project site in the 500-year Floodplain? ☐ Yes ☑ No

l. Is the project site located over, or immediately adjoining, a primary, principal or sole source aquifer? ☑ Yes ☐ No
If Yes:
i. Name of aquifer: Principal Aquifer

m. Identify the predominant wildlife species that occupy or use the project site:

Whitetail Deer	Chimpunk	Squirrels
Birds	Fox	
Groundhog	Coyotes	

n. Does the project site contain a designated significant natural community? ☐Yes ☑No

If Yes:

i. Describe the habitat/community (composition, function, and basis for designation): ______

ii. Source(s) of description or evaluation: ______

iii. Extent of community/habitat:

- Currently: ______ acres
- Following completion of project as proposed: ______ acres
- Gain or loss (indicate + or -): ______ acres

o. Does project site contain any species of plant or animal that is listed by the federal government or NYS as endangered or threatened, or does it contain any areas identified as habitat for an endangered or threatened species? ☐Yes ☑No

If Yes:

i. Species and listing (endangered or threatened): ______

p. Does the project site contain any species of plant or animal that is listed by NYS as rare, or as a species of special concern? ☐Yes ☑No

If Yes:

i. Species and listing: ______

q. Is the project site or adjoining area currently used for hunting, trapping, fishing or shell fishing? ☐Yes ☐No

If yes, give a brief description of how the proposed action may affect that use: ______

Eighteen mile creek is a popular fishing creek, project will have no effect on use.

E.3. Designated Public Resources On or Near Project Site

a. Is the project site, or any portion of it, located in a designated agricultural district certified pursuant to Agriculture and Markets Law, Article 25-AA, Section 303 and 304? ☐Yes ☑No

If Yes, provide county plus district name/number: ______

b. Are agricultural lands consisting of highly productive soils present? Project does not intend to permanently disturb Agricultural Lands ☑Yes ☐No

i. If Yes: acreage(s) on project site? 1,388.4 (Final values may vary pending detailed site survey)

ii. Source(s) of soil rating(s): USDA NRCS Web Soil Survey – Farmland Classification

c. Does the project site contain all or part of, or is it substantially contiguous to, a registered National Natural Landmark? ☐Yes ☑No

If Yes:

i. Nature of the natural landmark: ☐ Biological Community ☐ Geological Feature

ii. Provide brief description of landmark, including values behind designation and approximate size/extent: ______

d. Is the project site located in or does it adjoin a state listed Critical Environmental Area? ☐Yes ☑No

If Yes:

i. CEA name: ______

ii. Basis for designation: ______

iii. Designating agency and date: ______

e. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places? If Yes: *i.* Nature of historic/archaeological resource: ☐ Archaeological Site ☐ Historic Building or District *ii.* Name: __________ *iii.* Brief description of attributes on which listing is based: __________	☐ Yes ☐ No
f. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?	☑ Yes ☐ No
g. Have additional archaeological or historic site(s) or resources been identified on the project site? If Yes: *i.* Describe possible resource(s): __________ *ii.* Basis for identification: __________	☐ Yes ☐ No
h. Is the project site within fives miles of any officially designated and publicly accessible federal, state, or local scenic or aesthetic resource? If Yes: *i.* Identify resource: Western New York Southtowns Scenic Byway, Sprague Brook Park *ii.* Nature of, or basis for, designation (e.g., established highway overlook, state or local park, state historic trail or scenic byway, etc.): State Scenic Byway, County Park *iii.* Distance between project and resource: 0, 2, 5 miles.	☑ Yes ☐ No
i. Is the project site located within a designated river corridor under the Wild, Scenic and Recreational Rivers Program 6 NYCRR 666? If Yes: *i.* Identify the name of the river and its designation: __________ *ii.* Is the activity consistent with development restrictions contained in 6NYCRR Part 666? ☐ Yes ☐ No	☐ Yes ☑ No

F. Additional Information

Attach any additional information which may be needed to clarify your project.

If you have identified any adverse impacts which could be associated with your proposal, please describe those impacts plus any measures which you propose to avoid or minimize them.

G. Verification

I certify that the information provided is true to the best of my knowledge.

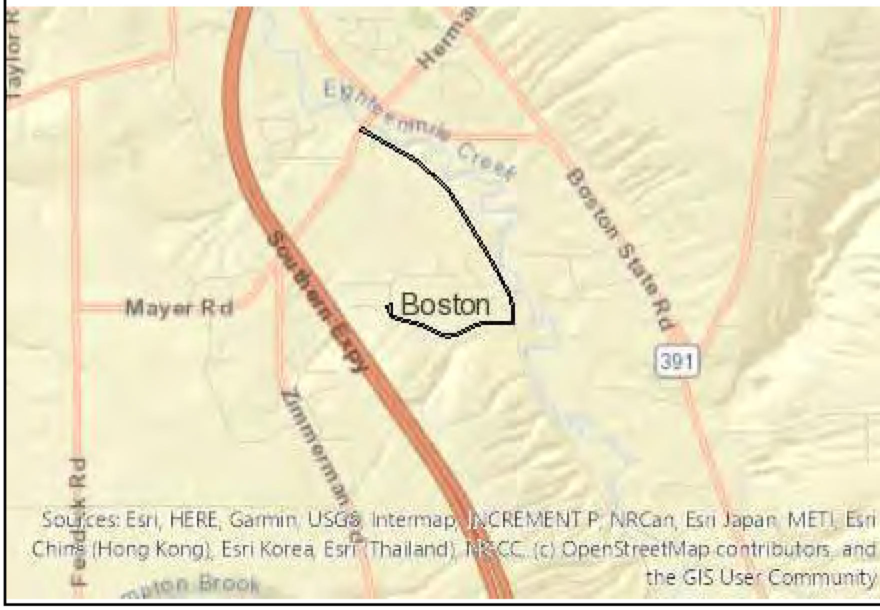
Applicant/Sponsor Name __________ Date__________

Signature__________ Title__________

PRINT FORM

EAF Mapper Summary Report

Tuesday, December 9, 2025 12:59 PM



Disclaimer: The EAF Mapper is a screening tool intended to assist project sponsors and reviewing agencies in preparing an environmental assessment form (EAF). Not all questions asked in the EAF are answered by the EAF Mapper. Additional information on any EAF question can be obtained by consulting the EAF Workbooks. Although the EAF Mapper provides the most up-to-date digital data available to DEC, you may also need to contact local or other data sources to confirm data provided by the Mapper or to obtain data not provided by the Mapper.

B.i.i [Coastal or Waterfront Area]	No
B.i.ii [Local Waterfront Revitalization Area]	No
C.2.b. [Special Planning District]	Yes - Digital mapping data are not available for all Special Planning Districts. Refer to EAF Workbook.
C.2.b. [Special Planning District - Name]	NYS Heritage Areas:West Erie Canal Corridor
E.1.h [DEC Spills or Remediation Site - Potential Contamination History]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Listed]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Environmental Site Remediation Database]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.iii [Within 2,000' of DEC Remediation Site]	No
E.2.g [Unique Geologic Features]	No
E.2.h.i [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.ii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.iii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.iv [Surface Water Features - Stream Name]	837-252
E.2.h.iv [Surface Water Features - Stream Classification]	A
E.2.h.iv [Surface Water Features - Wetlands Name]	Federal Waters

EAF Mapper Summary Report

Tuesday, December 9, 2025 1:12 PM

6.849 Acres

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B.i.i [Coastal or Waterfront Area]	No
B.i.ii [Local Waterfront Revitalization Area]	No
C.2.b. [Special Planning District]	Yes - Digital mapping data are not available for all Special Planning Districts. Refer to EAF Workbook.
C.2.b. [Special Planning District - Name]	NYS Heritage Areas:West Erie Canal Corridor
E.1.h [DEC Spills or Remediation Site - Potential Contamination History]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Listed]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Environmental Site Remediation Database]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.iii [Within 2,000' of DEC Remediation Site]	Yes
E.1.h.iii [Within 2,000' of DEC Remediation Site - DEC ID]	915158
E.2.g [Unique Geologic Features]	No
E.2.h.i [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.ii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.iii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.iv [Surface Water Features - Stream Name]	837-252
E.2.h.iv [Surface Water Features - Stream Classification]	A

EAF Mapper Summary Report

Tuesday, December 9, 2025 1:27 PM

5.171 Acres

Disclaimer: The EAF Mapper is a screening tool intended to assist project sponsors and reviewing agencies in preparing an environmental assessment form (EAF). Not all questions asked in the EAF are answered by the EAF Mapper. Additional information on any EAF question can be obtained by consulting the EAF Workbooks. Although the EAF Mapper provides the most up-to-date digital data available to DEC, you may also need to contact local or other data sources to confirm data provided by the Mapper or to obtain data not provided by the Mapper.

B.i.i [Coastal or Waterfront Area]	No
B.i.ii [Local Waterfront Revitalization Area]	No
C.2.b. [Special Planning District]	Yes - Digital mapping data are not available for all Special Planning Districts. Refer to EAF Workbook.
C.2.b. [Special Planning District - Name]	NYS Heritage Areas:West Erie Canal Corridor
E.1.h [DEC Spills or Remediation Site - Potential Contamination History]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Listed]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Environmental Site Remediation Database]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.iii [Within 2,000' of DEC Remediation Site]	No
E.2.g [Unique Geologic Features]	No
E.2.h.i [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.ii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.iii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.iv [Surface Water Features - Stream Name]	837-252
E.2.h.iv [Surface Water Features - Stream Classification]	A
E.2.h.iv [Surface Water Features - Wetlands Name]	Federal Waters

EAF Mapper Summary Report

Tuesday, December 9, 2025 1:40 PM

16.897 Acres

Disclaimer: The EAF Mapper is a screening tool intended to assist project sponsors and reviewing agencies in preparing an environmental assessment form (EAF). Not all questions asked in the EAF are answered by the EAF Mapper. Additional information on any EAF question can be obtained by consulting the EAF Workbooks. Although the EAF Mapper provides the most up-to-date digital data available to DEC, you may also need to contact local or other data sources to confirm data provided by the Mapper or to obtain data not provided by the Mapper.

B.i.i [Coastal or Waterfront Area]	No
B.i.ii [Local Waterfront Revitalization Area]	No
C.2.b. [Special Planning District]	Yes - Digital mapping data are not available for all Special Planning Districts. Refer to EAF Workbook.
C.2.b. [Special Planning District - Name]	NYS Heritage Areas:West Erie Canal Corridor
E.1.h [DEC Spills or Remediation Site - Potential Contamination History]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Listed]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Environmental Site Remediation Database]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
E.1.h.iii [Within 2,000' of DEC Remediation Site]	No
E.2.g [Unique Geologic Features]	No
E.2.h.i [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.ii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.iii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.iv [Surface Water Features - Stream Name]	837-254
E.2.h.iv [Surface Water Features - Stream Classification]	A
E.2.h.iv [Surface Water Features - Wetlands Name]	Federal Waters

E.2.h.v [Impaired Water Bodies]	Federal Waters
E.2.i. [Floodway]	No
E.2.j. [100 Year Floodplain]	No
E.2.k. [500 Year Floodplain]	No
E.2.l. [Aquifers]	Yes
E.2.l. [Aquifer Names]	Principal Aquifer
E.2.n. [Natural Communities]	No
E.2.o. [Endangered or Threatened Species]	Yes
E.2.o. [Endangered or Threatened Species - Name]	Bald Eagle
E.2.p. [Rare Plants or Animals]	No
E.3.a. [Agricultural District]	No
E.3.c. [National Natural Landmark]	No
E.3.d [Critical Environmental Area]	No
E.3.e. [National or State Register of Historic Places or State Eligible Sites]	Yes - Digital mapping data for archaeological site boundaries are not available. Refer to EAF Workbook.
E.3.e.ii [National or State Register of Historic Places or State Eligible Sites - Name]	Eligible property:FOSDICK CHURCH/BOSTON HISTORICAL SOCIETY
E.3.f. [Archeological Sites]	Yes
E.3.i. [Designated River Corridor]	No

Full Environmental Assessment Form
Part 2 - Identification of Potential Project Impacts

Part 2 is to be completed by the lead agency. Part 2 is designed to help the lead agency inventory all potential resources that could be affected by a proposed project or action. We recognize that the lead agency's reviewer(s) will not necessarily be environmental professionals. So, the questions are designed to walk a reviewer through the assessment process by providing a series of questions that can be answered using the information found in Part 1. To further assist the lead agency in completing Part 2, the form identifies the most relevant questions in Part 1 that will provide the information needed to answer the Part 2 question. When Part 2 is completed, the lead agency will have identified the relevant environmental areas that may be impacted by the proposed activity.

If the lead agency is a state agency **and** the action is in any Coastal Area, complete the Coastal Assessment Form before proceeding with this assessment.

Tips for completing Part 2:

- Review all of the information provided in Part 1.
- Review any application, maps, supporting materials and the Full EAF Workbook.
- Answer each of the 18 questions in Part 2.
- If you answer "**Yes**" to a numbered question, please complete all the questions that follow in that section.
- If you answer "**No**" to a numbered question, move on to the next numbered question.
- Check appropriate column to indicate the anticipated size of the impact.
- Proposed projects that would exceed a numeric threshold contained in a question should result in the reviewing agency checking the box "Moderate to large impact may occur."
- The reviewer is not expected to be an expert in environmental analysis.
- If you are not sure or undecided about the size of an impact, it may help to review the sub-questions for the general question and consult the workbook.
- When answering a question consider all components of the proposed activity, that is, the "whole action".
- Consider the possibility for long-term and cumulative impacts as well as direct impacts.
- Answer the question in a reasonable manner considering the scale and context of the project.

1. Impact on Land
Proposed action may involve construction on, or physical alteration of, the land surface of the proposed site. (See Part 1. D.1) ☐ NO ☐ YES
If "Yes", answer questions a - j. If "No", move on to Section 2.

	Relevant Part I Question(s)	**No, or small impact may occur**	**Moderate to large impact may occur**
a. The proposed action may involve construction on land where depth to water table is less than 3 feet.	E2d	☐	☐
b. The proposed action may involve construction on slopes of 15% or greater.	E2f	☐	☐
c. The proposed action may involve construction on land where bedrock is exposed, or generally within 5 feet of existing ground surface.	E2a	☑	☐
d. The proposed action may involve the excavation and removal of more than 1,000 tons of natural material.	D2a	☑	☐
e. The proposed action may involve construction that continues for more than one year or in multiple phases.	D1e	☑	☐
f. The proposed action may result in increased erosion, whether from physical disturbance or vegetation removal (including from treatment by herbicides).	D2e, D2q	☑	☐
g. The proposed action is, or may be, located within a Coastal Erosion hazard area.	B1i	☐	☐
h. Other impacts: ______________________________		☑	☐

2. Impact on Geological Features

The proposed action may result in the modification or destruction of, or inhibit access to, any unique or unusual land forms on the site (e.g., cliffs, dunes, minerals, fossils, caves). (See Part 1. E.2.g)

☐ NO ☐ YES

If "Yes", answer questions a - c. If "No", move on to Section 3.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Identify the specific land form(s) attached: ______________________________	E2g	☐	☐
b. The proposed action may affect or is adjacent to a geological feature listed as a registered National Natural Landmark. Specific feature: ______________________________	E3c	☐	☐
c. Other impacts: ______________________________		☐	☐

3. Impacts on Surface Water

The proposed action may affect one or more wetlands or other surface water bodies (e.g., streams, rivers, ponds or lakes). (See Part 1. D.2, E.2.h)

☐ NO ☑ YES

If "Yes", answer questions a - l. If "No", move on to Section 4.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may create a new water body.	D2b, D1h	☑	☐
b. The proposed action may result in an increase or decrease of over 10% or more than a 10 acre increase or decrease in the surface area of any body of water.	D2b	☑	☐
c. The proposed action may involve dredging more than 100 cubic yards of material from a wetland or water body.	D2a	☑	☐
d. The proposed action may involve construction within or adjoining a freshwater or tidal wetland, or in the bed or banks of any other water body.	E2h	☑	☐
e. The proposed action may create turbidity in a waterbody, either from upland erosion, runoff or by disturbing bottom sediments.	D2a, D2h	☑	☐
f. The proposed action may include construction of one or more intake(s) for withdrawal of water from surface water.	D2c	☑	☐
g. The proposed action may include construction of one or more outfall(s) for discharge of wastewater to surface water(s).	D2d	☑	☐
h. The proposed action may cause soil erosion, or otherwise create a source of stormwater discharge that may lead to siltation or other degradation of receiving water bodies.	D2e	☑	☐
i. The proposed action may affect the water quality of any water bodies within or downstream of the site of the proposed action.	E2h	☑	☐
j. The proposed action may involve the application of pesticides or herbicides in or around any water body.	D2q, E2h	☑	☐
k. The proposed action may require the construction of new, or expansion of existing, wastewater treatment facilities.	D1a, D2d	☑	☐

l. Other impacts: ____ ____		☑	☐

4. Impact on groundwater

The proposed action may result in new or additional use of ground water, or may have the potential to introduce contaminants to ground water or an aquifer. ☑ NO ☐ YES
(See Part 1. D.2.a, D.2.c, D.2.d, D.2.p, D.2.q, D.2.t)
If "Yes", answer questions a - h. If "No", move on to Section 5.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may require new water supply wells, or create additional demand on supplies from existing water supply wells.	D2c	☐	☐
b. Water supply demand from the proposed action may exceed safe and sustainable withdrawal capacity rate of the local supply or aquifer. Cite Source: ____	D2c	☐	☐
c. The proposed action may allow or result in residential uses in areas without water and sewer services.	D1a, D2c	☐	☐
d. The proposed action may include or require wastewater discharged to groundwater.	D2d, E2l	☐	☐
e. The proposed action may result in the construction of water supply wells in locations where groundwater is, or is suspected to be, contaminated.	D2c, E1f, E1g, E1h	☐	☐
f. The proposed action may require the bulk storage of petroleum or chemical products over ground water or an aquifer.	D2p, E2l	☐	☐
g. The proposed action may involve the commercial application of pesticides within 100 feet of potable drinking water or irrigation sources.	E2h, D2q, E2l, D2c	☐	☐
h. Other impacts: ____ ____		☐	☐

5. Impact on Flooding

The proposed action may result in development on lands subject to flooding. ☑ NO ☐ YES
(See Part 1. E.2)
If "Yes", answer questions a - g. If "No", move on to Section 6.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in development in a designated floodway.	E2i	☐	☐
b. The proposed action may result in development within a 100 year floodplain.	E2j	☐	☐
c. The proposed action may result in development within a 500 year floodplain.	E2k	☐	☐
d. The proposed action may result in, or require, modification of existing drainage patterns.	D2b, D2e	☐	☐
e. The proposed action may change flood water flows that contribute to flooding.	D2b, E2i, E2j, E2k	☐	☐
f. If there is a dam located on the site of the proposed action, is the dam in need of repair, or upgrade?	E1e	☐	☐

g. Other impacts: ____		☐	☐

6. Impacts on Air

The proposed action may include a state regulated air emission source. ☑NO ☐YES
(See Part 1. D.2.f., D.2.h, D.2.g)
If "Yes", answer questions a - f. If "No", move on to Section 7.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. If the proposed action requires federal or state air emission permits, the action may also emit one or more greenhouse gases at or above the following levels:			
i. More than 1000 tons/year of carbon dioxide (CO_2)	D2g	☐	☐
ii. More than 3.5 tons/year of nitrous oxide (N_2O)	D2g	☐	☐
iii. More than 1000 tons/year of carbon equivalent of perfluorocarbons (PFCs)	D2g	☐	☐
iv. More than .045 tons/year of sulfur hexafluoride (SF_6)	D2g	☐	☐
v. More than 1000 tons/year of carbon dioxide equivalent of hydrochloroflourocarbons (HFCs) emissions	D2g	☐	☐
vi. 43 tons/year or more of methane	D2h	☐	☐
b. The proposed action may generate 10 tons/year or more of any one designated hazardous air pollutant, or 25 tons/year or more of any combination of such hazardous air pollutants.	D2g	☐	☐
c. The proposed action may require a state air registration, or may produce an emissions rate of total contaminants that may exceed 5 lbs. per hour, or may include a heat source capable of producing more than 10 million BTU's per hour.	D2f, D2g	☐	☐
d. The proposed action may reach 50% of any of the thresholds in "a" through "c", above.	D2g	☐	☐
e. The proposed action may result in the combustion or thermal treatment of more than 1 ton of refuse per hour.	D2s	☐	☐
f. Other impacts: ____		☐	☐

7. Impact on Plants and Animals

The proposed action may result in a loss of flora or fauna. (See Part 1. E.2. m.-q.) ☐NO ☐YES
If "Yes", answer questions a - j. If "No", move on to Section 8.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may cause reduction in population or loss of individuals of any threatened or endangered species, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2o	☑	☐
b. The proposed action may result in a reduction or degradation of any habitat used by any rare, threatened or endangered species, as listed by New York State or the federal government.	E2o	☑	☐
c. The proposed action may cause reduction in population, or loss of individuals, of any species of special concern or conservation need, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2p	☑	☐
d. The proposed action may result in a reduction or degradation of any habitat used by any species of special concern and conservation need, as listed by New York State or the Federal government.	E2p	☑	☐

e. The proposed action may diminish the capacity of a registered National Natural Landmark to support the biological community it was established to protect.	E3c	☑	☐
f. The proposed action may result in the removal of, or ground disturbance in, any portion of a designated significant natural community. Source: ____________________	E2n	☑	☐
g. The proposed action may substantially interfere with nesting/breeding, foraging, or over-wintering habitat for the predominant species that occupy or use the project site.	E2m	☑	☐
h. The proposed action requires the conversion of more than 10 acres of forest, grassland or any other regionally or locally important habitat. Habitat type & information source: ____________________ ____________________	E1b	☑	☐
i. Proposed action (commercial, industrial or recreational projects, only) involves use of herbicides or pesticides.	D2q	☑	☐
j. Other impacts: ____________________ ____________________		☐	☐

8. Impact on Agricultural Resources

The proposed action may impact agricultural resources. (See Part 1. E.3.a. and b.) ☐NO ☐YES

If "Yes", answer questions a - h. If "No", move on to Section 9.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may impact soil classified within soil group 1 through 4 of the NYS Land Classification System.	E2c, E3b	☑	☐
b. The proposed action may sever, cross or otherwise limit access to agricultural land (includes cropland, hayfields, pasture, vineyard, orchard, etc).	E1a, Elb	☑	☐
c. The proposed action may result in the excavation or compaction of the soil profile of active agricultural land.	E3b	☑	☐
d. The proposed action may irreversibly convert agricultural land to non-agricultural uses, either more than 2.5 acres if located in an Agricultural District, or more than 10 acres if not within an Agricultural District.	E1b, E3a	☑	☐
e. The proposed action may disrupt or prevent installation of an agricultural land management system.	El a, E1b	☑	☐
f. The proposed action may result, directly or indirectly, in increased development potential or pressure on farmland.	C2c, C3, D2c, D2d	☑	☐
g. The proposed project is not consistent with the adopted municipal Farmland Protection Plan.	C2c	☑	☐
h. Other impacts: ____________________		☑	☐

9. Impact on Aesthetic Resources The land use of the proposed action are obviously different from, or are in sharp contrast to, current land use patterns between the proposed project and a scenic or aesthetic resource. (Part 1. E.1.a, E.1.b, E.3.h.) *If "Yes", answer questions a - g. If "No", go to Section 10.*	☑ NO	☐ YES	
	Relevant Part I Question(s)	**No, or small impact may occur**	**Moderate to large impact may occur**
a. Proposed action may be visible from any officially designated federal, state, or local scenic or aesthetic resource.	E3h	☐	☐
b. The proposed action may result in the obstruction, elimination or significant screening of one or more officially designated scenic views.	E3h, C2b	☐	☐
c. The proposed action may be visible from publicly accessible vantage points: i. Seasonally (e.g., screened by summer foliage, but visible during other seasons) ii. Year round	E3h	 ☐ ☐	 ☐ ☐
d. The situation or activity in which viewers are engaged while viewing the proposed action is: i. Routine travel by residents, including travel to and from work ii. Recreational or tourism based activities	E3h E2q, E1c	 ☐ ☐	 ☐ ☐
e. The proposed action may cause a diminishment of the public enjoyment and appreciation of the designated aesthetic resource.	E3h	☐	☐
f. There are similar projects visible within the following distance of the proposed project: 0-1/2 mile ½ -3 mile 3-5 mile 5+ mile	D1a, E1a, D1f, D1g	☐	☐
g. Other impacts: ____ ____		☐	☐

10. Impact on Historic and Archeological Resources The proposed action may occur in or adjacent to a historic or archaeological resource. (Part 1. E.3.e, f. and g.) *If "Yes", answer questions a - e. If "No", go to Section 11.*	☑ NO	☐ YES	
	Relevant Part I Question(s)	**No, or small impact may occur**	**Moderate to large impact may occur**
a. The proposed action may occur wholly or partially within, or substantially contiguous to, any buildings, archaeological site or district which is listed on the National or State Register of Historical Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places.	E3e	☐	☐
b. The proposed action may occur wholly or partially within, or substantially contiguous to, an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory.	E3f	☐	☐
c. The proposed action may occur wholly or partially within, or substantially contiguous to, an archaeological site not included on the NY SHPO inventory. Source: ____	E3g	☐	☐

d. Other impacts: ______________________________		☐	☐
e. If any of the above (a-d) are answered "Moderate to large impact may occur", continue with the following questions to help support conclusions in Part 3:			
i. The proposed action may result in the destruction or alteration of all or part of the site or property.	E3e, E3g, E3f	☐	☐
ii. The proposed action may result in the alteration of the property's setting or integrity.	E3e, E3f, E3g, E1a, E1b	☐	☐
iii. The proposed action may result in the introduction of visual elements which are out of character with the site or property, or may alter its setting.	E3e, E3f, E3g, E3h, C2, C3	☐	☐

11. Impact on Open Space and Recreation

The proposed action may result in a loss of recreational opportunities or a reduction of an open space resource as designated in any adopted municipal open space plan.
(See Part 1. C.2.c, E.1.c., E.2.q.)
If "Yes", answer questions a - e. If "No", go to Section 12.

☑ NO ☐ YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in an impairment of natural functions, or "ecosystem services", provided by an undeveloped area, including but not limited to stormwater storage, nutrient cycling, wildlife habitat.	D2e, E1b E2h, E2m, E2o, E2n, E2p	☐	☐
b. The proposed action may result in the loss of a current or future recreational resource.	C2a, E1c, C2c, E2q	☐	☐
c. The proposed action may eliminate open space or recreational resource in an area with few such resources.	C2a, C2c E1c, E2q	☐	☐
d. The proposed action may result in loss of an area now used informally by the community as an open space resource.	C2c, E1c	☐	☐
e. Other impacts: ______________________________		☐	☐

12. Impact on Critical Environmental Areas

The proposed action may be located within or adjacent to a critical environmental area (CEA). (See Part 1. E.3.d)
If "Yes", answer questions a - c. If "No", go to Section 13.

☑ NO ☐ YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in a reduction in the quantity of the resource or characteristic which was the basis for designation of the CEA.	E3d	☐	☐
b. The proposed action may result in a reduction in the quality of the resource or characteristic which was the basis for designation of the CEA.	E3d	☐	☐
c. Other impacts: ______________________________		☐	☐

13. Impact on Transportation

The proposed action may result in a change to existing transportation systems. ☑ NO ☐ YES
(See Part 1. D.2.j)

If "Yes", answer questions a - f. If "No", go to Section 14.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Projected traffic increase may exceed capacity of existing road network.	D2j	☐	☐
b. The proposed action may result in the construction of paved parking area for 500 or more vehicles.	D2j	☐	☐
c. The proposed action will degrade existing transit access.	D2j	☐	☐
d. The proposed action will degrade existing pedestrian or bicycle accommodations.	D2j	☐	☐
e. The proposed action may alter the present pattern of movement of people or goods.	D2j	☐	☐
f. Other impacts: ______________________		☐	☐

14. Impact on Energy

The proposed action may cause an increase in the use of any form of energy. ☑ NO ☐ YES
(See Part 1. D.2.k)

If "Yes", answer questions a - e. If "No", go to Section 15.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action will require a new, or an upgrade to an existing, substation.	D2k	☐	☐
b. The proposed action will require the creation or extension of an energy transmission or supply system to serve more than 50 single or two-family residences or to serve a commercial or industrial use.	D1f, D1q, D2k	☐	☐
c. The proposed action may utilize more than 2,500 MWhrs per year of electricity.	D2k	☐	☐
d. The proposed action may involve heating and/or cooling of more than 100,000 square feet of building area when completed.	D1g	☐	☐
e. Other Impacts: ______________________			

15. Impact on Noise, Odor, and Light

The proposed action may result in an increase in noise, odors, or outdoor lighting. ☐ NO ☐ YES
(See Part 1. D.2.m., n., and o.)

If "Yes", answer questions a - f. If "No", go to Section 16.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may produce sound above noise levels established by local regulation.	D2m	☑	☐
b. The proposed action may result in blasting within 1,500 feet of any residence, hospital, school, licensed day care center, or nursing home.	D2m, E1d	☑	☐
c. The proposed action may result in routine odors for more than one hour per day.	D2o	☑	☐

d. The proposed action may result in light shining onto adjoining properties.	D2n	☑	☐
e. The proposed action may result in lighting creating sky-glow brighter than existing area conditions.	D2n, E1a	☑	☐
f. Other impacts: ____		☑	☐

16. Impact on Human Health

The proposed action may have an impact on human health from exposure to new or existing sources of contaminants. (See Part 1.D.2.q., E.1. d. f. g. and h.) ☑ NO ☐ YES

If "Yes", answer questions a - m. If "No", go to Section 17.

	Relevant Part I Question(s)	No,or small impact may cccur	Moderate to large impact may occur
a. The proposed action is located within 1500 feet of a school, hospital, licensed day care center, group home, nursing home or retirement community.	E1d	☐	☐
b. The site of the proposed action is currently undergoing remediation.	E1g, E1h	☐	☐
c. There is a completed emergency spill remediation, or a completed environmental site remediation on, or adjacent to, the site of the proposed action.	E1g, E1h	☐	☐
d. The site of the action is subject to an institutional control limiting the use of the property (e.g., easement or deed restriction).	E1g, E1h	☐	☐
e. The proposed action may affect institutional control measures that were put in place to ensure that the site remains protective of the environment and human health.	E1g, E1h	☐	☐
f. The proposed action has adequate control measures in place to ensure that future generation, treatment and/or disposal of hazardous wastes will be protective of the environment and human health.	D2t	☐	☐
g. The proposed action involves construction or modification of a solid waste management facility.	D2q, E1f	☐	☐
h. The proposed action may result in the unearthing of solid or hazardous waste.	D2q, E1f	☐	☐
i. The proposed action may result in an increase in the rate of disposal, or processing, of solid waste.	D2r, D2s	☐	☐
j. The proposed action may result in excavation or other disturbance within 2000 feet of a site used for the disposal of solid or hazardous waste.	E1f, E1g E1h	☐	☐
k. The proposed action may result in the migration of explosive gases from a landfill site to adjacent off site structures.	E1f, E1g	☐	☐
l. The proposed action may result in the release of contaminated leachate from the project site.	D2s, E1f, D2r	☐	☐
m. Other impacts: ____			

17. Consistency with Community Plans

The proposed action is not consistent with adopted land use plans. ☑ NO ☐ YES
(See Part 1. C.1, C.2. and C.3.)
If "Yes", answer questions a - h. If "No", go to Section 18.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action's land use components may be different from, or in sharp contrast to, current surrounding land use pattern(s).	C2, C3, D1a E1a, E1b	☐	☐
b. The proposed action will cause the permanent population of the city, town or village in which the project is located to grow by more than 5%.	C2	☐	☐
c. The proposed action is inconsistent with local land use plans or zoning regulations.	C2, C2, C3	☐	☐
d. The proposed action is inconsistent with any County plans, or other regional land use plans.	C2, C2	☐	☐
e. The proposed action may cause a change in the density of development that is not supported by existing infrastructure or is distant from existing infrastructure.	C3, D1c, D1d, D1f, D1d, Elb	☐	☐
f. The proposed action is located in an area characterized by low density development that will require new or expanded public infrastructure.	C4, D2c, D2d D2j	☐	☐
g. The proposed action may induce secondary development impacts (e.g., residential or commercial development not included in the proposed action)	C2a	☐	☐
h. Other: ______________________		☐	☐

18. Consistency with Community Character

The proposed project is inconsistent with the existing community character. ☑ NO ☐ YES
(See Part 1. C.2, C.3, D.2, E.3)
If "Yes", answer questions a - g. If "No", proceed to Part 3.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may replace or eliminate existing facilities, structures, or areas of historic importance to the community.	E3e, E3f, E3g	☐	☐
b. The proposed action may create a demand for additional community services (e.g. schools, police and fire)	C4	☐	☐
c. The proposed action may displace affordable or low-income housing in an area where there is a shortage of such housing.	C2, C3, D1f D1g, E1a	☐	☐
d. The proposed action may interfere with the use or enjoyment of officially recognized or designated public resources.	C2, E3	☐	☐
e. The proposed action is inconsistent with the predominant architectural scale and character.	C2, C3	☐	☐
f. Proposed action is inconsistent with the character of the existing natural landscape.	C2, C3 E1a, E1b E2g, E2h	☐	☐
g. Other impacts: ______________________		☐	☐

PRINT FULL FORM

Agency Use Only [IfApplicable]

Project :

Date :

Full Environmental Assessment Form
Part 3 - Evaluation of the Magnitude and Importance of Project Impacts
and
Determination of Significance

Part 3 provides the reasons in support of the determination of significance. The lead agency must complete Part 3 for every question in Part 2 where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.

Based on the analysis in Part 3, the lead agency must decide whether to require an environmental impact statement to further assess the proposed action or whether available information is sufficient for the lead agency to conclude that the proposed action will not have a significant adverse environmental impact. By completing the certification on the next page, the lead agency can complete its determination of significance.

Reasons Supporting This Determination:

To complete this section:

- Identify the impact based on the Part 2 responses and describe its magnitude. Magnitude considers factors such as severity, size or extent of an impact.
- Assess the importance of the impact. Importance relates to the geographic scope, duration, probability of the impact occurring, number of people affected by the impact and any additional environmental consequences if the impact were to occur.
- The assessment should take into consideration any design element or project changes.
- Repeat this process for each Part 2 question where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.
- Provide the reason(s) why the impact may, or will not, result in a significant adverse environmental impact
- For Conditional Negative Declarations identify the specific condition(s) imposed that will modify the proposed action so that no significant adverse environmental impacts will result.
- Attach additional sheets, as needed.

1. Impact on Land: the average depth to water table in the project area is 2.4 ft per the USDA web soil survey.

1. Impact on Land: Approximately 20% of the project will take place in locations with a 15% slope or more per the USDA web soil survey.

Determination of Significance - Type 1 and Unlisted Actions

SEQR Status: ☑ Type 1 ☐ Unlisted

Identify portions of EAF completed for this Project: ☑ Part 1 ☑ Part 2 ☑ Part 3

Upon review of the information recorded on this EAF, as noted, plus this additional support information

and considering both the magnitude and importance of each identified potential impact, it is the conclusion of the Town of Boston Town Board as lead agency that:

☑ A. This project will result in no significant adverse impacts on the environment, and, therefore, an environmental impact statement need not be prepared. Accordingly, this negative declaration is issued.

☐ B. Although this project could have a significant adverse impact on the environment, that impact will be avoided or substantially mitigated because of the following conditions which will be required by the lead agency:

There will, therefore, be no significant adverse impacts from the project as conditioned, and, therefore, this conditioned negative declaration is issued. A conditioned negative declaration may be used only for UNLISTED actions (see 6 NYCRR 617.7(d)).

☐ C. This Project may result in one or more significant adverse impacts on the environment, and an environmental impact statement must be prepared to further assess the impact(s) and possible mitigation and to explore alternatives to avoid or reduce those impacts. Accordingly, this positive declaration is issued.

Name of Action: Town of Boston Water System Improvements Phase 2

Name of Lead Agency: Town of Boston Water System Improvements Phase 2

Name of Responsible Officer in Lead Agency: Jason Keding

Title of Responsible Officer: Supervisor

Signature of Responsible Officer in Lead Agency: Date:

Signature of Preparer (if different from Responsible Officer) Date:

For Further Information:

Contact Person: David Hardenbrook

Address: 726 Exchange St Suite 920

Telephone Number: (585) 324-0435

E-mail: DHardenbrook@CPLteam.com

For Type 1 Actions and Conditioned Negative Declarations, a copy of this Notice is sent to:

Chief Executive Officer of the political subdivision in which the action will be principally located (e.g., Town / City / Village of)
Other involved agencies (if any)
Applicant (if any)
Environmental Notice Bulletin: http://www.dec.ny.gov/enb/enb.html

PRINT FULL FORM

SEQR CORRESPONDENCE

SENDER: *COMPLETE THIS SECTION*

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Robert J Telaak, Highway Superintendent
6401 Town Park Lane
Boston, NY 14025

9590 9402 8996 4122 5815 17

2. Article Number *(Transfer from service label)*

9589 0710 5270 2406 8682 81

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X KNeudeck

☐ Agent
☐ Addressee

B. Received by *(Printed Name)*

C. Date of Delivery
2-9-26

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
- ☑ Adult Signature
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1. Article Addressed to:

Town of Boston Planning Board
8500 Boston State Road
Boston, New York 14025

9590 9402 8996 4122 5816 16

2. Article Number *(Transfer from service label)*

9589 0710 5270 2406 8683 35

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

☐ Agent
☑ Addressee

B. Received by *(Printed Name)* Miller

C. Date of Delivery 2/7

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

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PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

State Environmental Quality Review Act (SEQRA)
Lead Agency Intent Consent Form

Proposed Lead Agency: **Town of Boston**
Name of Action/Project: **Town of Boston Water System Improvements Phase 2**

RESPONSE TO REQUEST THAT THE ABOVE NAMED AGENCY SERVE AS LEAD AGENCY REGARDING THE ABOVE ACTION

On behalf of T. of Boston Planning Bd as an **Involved** Agency, I acknowledge receipt of the Lead Agency notice in this matter.

The above named Involved Agency hereby (Please check one)

[X] CONSENTS that the above named agency serve as Lead Agency in this application, and requests that the undersigned continue to be notified of SEQRA determinations, proceedings and hearings in this matter.

[ ] DOES NOT CONSENT to the above named agency serving as Lead Agency in this application and wishes that ____________ serve as Lead Agency. To contest lead agency designation, the undersigned intends to follow the procedures outlined in 6NYCRR 617.6(e).

DATED: 2/27/26

T. of Boston Planning Bd.
Agency Name

By Sarah des Jardins
(Signature)

Sarah Desjardins
(Print) Town Planner

Please return U.S. Mail on or Before March 6, 2026:

CPL
Attn: David Hardenbrook, P.E.
726 Exchange Street, Suite 920
Buffalo, NY 14210

SENDER: *COMPLETE THIS SECTION*

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Judy Littrell, Senior Environmental Analyst
New York State Department of Ag & Markets
10B Airline Drive
Albany, NY 12235

9590 9402 8996 4122 5816 09

2. Article Number *(Transfer from service label)*

9589 0710 5270 2406 8682 67

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X Judy Littrell

☒ Agent
☐ Addressee

B. Received by *(Printed Name)*

C. Date of Delivery
2-9-26

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☒ No

3. Service Type
- ☒ Adult Signature
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PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

State Environmental Quality Review Act (SEQRA)
Lead Agency Intent Consent Form

Proposed Lead Agency: **Town of Boston**
Name of Action/Project: **Town of Boston Water System Improvements Phase 2**

RESPONSE TO REQUEST THAT THE ABOVE NAMED AGENCY SERVE AS LEAD AGENCY REGARDING THE ABOVE ACTION

On behalf of NYS Department of Agriculture & Markets as an **Involved** Agency, I acknowledge receipt of the Lead Agency notice in this matter.

The above named Involved Agency hereby (Please check one)

[X] CONSENTS that the above named agency serve as Lead Agency in this application, and requests that the undersigned continue to be notified of SEQRA determinations, proceedings and hearings in this matter.

[ ] DOES NOT CONSENT to the above named agency serving as Lead Agency in this application and wishes that ______________ serve as Lead Agency. To contest lead agency designation, the undersigned intends to follow the procedures outlined in 6NYCRR 617.6(e).

DATED: 2/10/2026

NYS Dept of Agriculture & Markets
Agency Name

By [signature]
(Signature)

Judy Littrell
(Print)

Please return U.S. Mail on or Before March 6, 2026:

CPL
Attn: David Hardenbrook, P.E.
726 Exchange Street, Suite 920
Buffalo, NY 14210

SENDER: *COMPLETE THIS SECTION*

- Complete items 1, 2, and 3.
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1. Article Addressed to:

Erie County Department of Health
95 Franklin Street
Buffalo, NY 14202

9590 9402 8996 4122 5815 24

2. Article Number *(Transfer from service label)*

9589 0710 5270 2406 8683 28

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

☐ Agent
☐ Addressee

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C. Date of Delivery
2/12/22

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1. Article Addressed to:

Erie County Soil & Water Conservation District
21 South Grove Street, Suite 216
East Aurora, NY 14052

9590 9402 8996 4122 5815 31

2. Article Number *(Transfer from service label)*

9589 0710 5270 2406 8683 04

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X W Jald
☐ Agent
☑ Addressee

B. Received by *(Printed Name)*

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

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PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt

Erie County Water Authority

Legal Department

295 Main Street • Room 350 • Buffalo, NY 14203-2494
716-849-8484 • Fax 716-849-8463
Mark S. Carney, Esq. • Direct: 716-849-8460

February 12, 2026

CPL
Attn: David Hardenbrook, P .E.
726 Exchange Street, Suite 920
Buffalo, NY 14210

Re: Various Water Lines
Town of Boston
Water System Improvements Phase 2

Dear Mr. Hardenbrook:

The Erie County Water Authority Engineering and Legal Departments have reviewed the documents forwarded to us and have no objection to the Town of Boston being designated as Lead Agency pursuant to a State of New York SEQR review.

The project will require Erie County Water Authority standards for watermain design. Please contact me if you have any questions.

Very truly yours,

ERIE COUNTY WATER AUTHORITY

MARK S. CARNEY
General Counsel

Cc: Leonard F. Kowalski, Executive Engineer
Michael J. Quinn, Senior Distribution Engineer

MSC:mes

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Erie County Water Authority
Engineering Department
295 Main Street
Buffalo, NY 14203

9590 9402 8996 4122 5815 86

2. Article Number *(Transfer from service label)*

9589 0710 5270 2406 8682 98

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

☐ Agent
☐ Addressee

B. Received by *(Printed Name)*

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

FEB 07 2026
BUFFALO NY

3. Service Type
☑ Adult Signature
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PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt

State Environmental Quality Review Act (SEQRA)
Lead Agency Intent Consent Form

Proposed Lead Agency: **Town of Boston**
Name of Action/Project: **Town of Boston Water System Improvements Phase 2**

RESPONSE TO REQUEST THAT THE ABOVE NAMED AGENCY SERVE AS LEAD AGENCY REGARDING THE ABOVE ACTION

On behalf of Erie County Water Authority as an **Involved** Agency, I acknowledge receipt of the Lead Agency notice in this matter.

The above named Involved Agency hereby (Please check one)

[ ] CONSENTS that the above named agency serve as Lead Agency in this application, and requests that the undersigned continue to be notified of SEQRA determinations, proceedings and hearings in this matter.

[ ] DOES NOT CONSENT to the above named agency serving as Lead Agency in this application and wishes that ________________________ serve as Lead Agency. To contest lead agency designation, the undersigned intends to follow the procedures outlined in 6NYCRR 617.6(e).

DATED: 2/12/2026

Erie County Water Authority
Agency Name

By ________________________
(Signature)

Mark S. Carney, General Counsel
(Print)

Please return U.S. Mail on or Before March 6, 2026:

CPL
Attn: David Hardenbrook, P.E.
726 Exchange Street, Suite 920
Buffalo, NY 14210

SENDER: *COMPLETE THIS SECTION*

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Erie County DPW - Highway Division
95 Franklin Street,
Buffalo, New York 14202

9590 9402 8996 4122 5815 93

2. Article Number *(Transfer from service label)*

9589 0710 5270 2406 8683 11

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

☐ Agent
☐ Addressee

B. Received by *(Printed Name)*

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

NIAGARA SQUARE STATION
FEB 07 2026
BUFFALO NY
USPS

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PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

COUNTY OF ERIE

WILLIAM E. GEARY, JR.
COMMISSIONER

DEPARTMENT OF PUBLIC WORKS
RATH BUILDING 14TH FLOOR

TELEPHONE:716.858.8300
FAX: 716.858.8228

February 24, 2026

David Hardenbrook, P.E.
CPL
726 Exchange Street
Suite 920
Buffalo, NY 14210

Re: Lead Agency Request
Waterline Improvements
Multiple County Roads
(T) of Boston, County of Erie

Dear Mr. Hardenbrook:

This Department has received your request for Lead Agency for the above referenced project. Erie County Department of Public Works has no problem with the Town of Boston being Lead Agency for this project. This approval of Lead Agency is only from Erie County Department of Public Works and does not imply that other County Departments concur with this approval, as their response will be coming by separate letter.

Further review will commence upon receipt of design plans.

Please feel free to call the department at 858-8300 should you have any questions.

Sincerely,

ERIE COUNTY DEPARTMENT OF PUBLIC WORKS

Garrett M. Hacker, P.E.
Supervisor of Engineering

CB

cc: Karen Hoak, Deputy Commissioner – Highways
Darlene Svilokos, P.E., Director of Engineering
Gina Wilkolaski, P.E., Traffic Safety Engineer
Anthony Scolese, Senior Highway Maintenance Engineer
Michael Pasnik, Senior Highway Maintenance Engineer
Patrick Baskerville, Senior Highway Maintenance Engineer
File: CR-438, CR-227, CR-222, CR-442

SENDER: *COMPLETE THIS SECTION*

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

New York State Department of
Transportation, Region 5
100 Seneca Street
Buffalo, NY 14203

9590 9402 8996 4122 5815 55

2. Article Number *(Transfer from service label)*

9589 0710 5270 2406 8726 39

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X Laura Hoisek

☒ Agent
☐ Addressee

B. Received by *(Printed Name)*

Laura Hoisek

C. Date of Delivery

2-9-26

D. Is delivery address different from item 1? ☐ Yes

If YES, enter delivery address below: ☐ No

3. Service Type

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PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

David Hardenbrook

From: dot.sm.r05.SEQR <dot.sm.r05.SEQR@dot.ny.gov>
Sent: Thursday, March 5, 2026 5:15 PM
To: David Hardenbrook
Subject: Town of Boston Water System Improvements Phase 2; NYSDOT Comments 2026-24

David,

The New York State Department of Transportation (NYSDOT) has reviewed the documentation provided for the Town of Boston Water System Improvements Phase 2 and has the following comments:

- NYSDOT concurs with the Town of Boston for it to act as the Lead Agency
- Based upon the information provided, a NYSDOT highway work permit is not needed at this time. If any changes are made to the site plan and work would be needed in the State right of way, a highway work permit would be required.

Thanks,

Thomas Nieswiadomy
Transportation Analyst Trainee 1
Planning and Program Management

New York State Department of Transportation, Region 5
100 Seneca Street, Buffalo, NY 14203
(716) 847-3580 | dot.sm.r05.SEQR@dot.ny.gov
www.dot.ny.gov

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Sydney Snyder
NYS Office of Parks, Recreation and Historic Preservation
Peebles Island State Park, PO Box 189,
Waterford, NY 12188

9590 9402 8996 4122 5815 79

2. Article Number *(Transfer from service label)*

9589 0710 5270 2406 8726 22

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

☒ Agent
☐ Addressee

B. Received by *(Printed Name)*

C. Date of Delivery
2/9/20

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

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PS Form 3811, July 2020 PSN 7530-02-000-9053

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1. Article Addressed to:

US Army Corp of Engineers, Buffalo District
1776 Niagara Street
Buffalo, NY 14207-3199

9590 9402 8996 4122 5815 62

2. Article Number *(Transfer from service label)*

9589 0710 5270 2406 8726 15

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X Joseph [signature]

☐ Agent
☑ Addressee

B. Received by *(Printed Name)*
Joseph Stulikas

C. Date of Delivery
2-9

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Adult Signature
☐ Adult Signature Restricted Delivery
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☐ Collect on Delivery
☐ Collect on Delivery Restricted Delivery
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PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

March 24, 2026

SENT VIA EMAIL

David Hardenbrook
CPL Team
Buffalo, New York 14210

Dear David Hardenbrook:

SEQR Lead Agency Designation
Town of Boston Water Improvements Phase 2
Town of Boston, Erie County
GID-006356

This is to acknowledge receipt of your notice, dated March 4, 2026, which requested State Environmental Quality Review Act (SEQR) Lead Agency status for the above-noted project. The New York State Department of Environmental Conservation (NYSDEC) concurs that the Town of Boston should act as SEQR Lead Agency. However please be aware of the following:

1. DEC's amended Article 24, Freshwater Wetlands Jurisdiction and Classification regulations (6 NYCRR Part 664) went into effect on January 1, 2025.

   Portions of New York State regulated freshwater wetlands, and their adjacent areas may be located in the project area. Although some limited activities are exempt from permitting, most activities that involve disturbance within a wetland or its 100-foot adjacent area require an Environmental Conservation Law (ECL) Article 24, Freshwater Wetlands permit from the DEC. Information on regulated activities within freshwater wetlands and adjacent areas is available on DEC's website (see Regulated Activities), which contains examples of regulated activities and those exempt from wetland permits.

   To determine whether the property contains regulated freshwater wetlands, the project sponsor must submit a request for a Parcel Jurisdictional Determination (Parcel JD). A Parcel JD is a determination made by DEC whether a property contains regulated freshwater wetlands or adjacent areas within the parcel boundary. Please use the attached link to request a Parcel JD for the project site: https://dec.ny.gov/nature/waterbodies/wetlands/freshwater-wetlands-program/freshwater-wetland-jurisdictional-determination. If you have any problems submitting the Parcel JD request, please email: fwwjurisdiction@dec.ny.gov.

Please note, there is an option for people who have hired consultants, and for other environmental professionals with wetland expertise, to bypass the Albany Parcel Jurisdictional Determination (JD) and follow the Parcel JD-Consultant Option. Guidance on that process is online (via the above referenced link). Please note that Region 9 has some information that is required in addition to the statewide requirements for the Consultant Option (attached). The project sponsor should utilize the attached Region 9 List of Requirements for their submission. The project sponsor must submit these requirements to the Region 9 Bureau of Ecosystem Health email address (R9BEH@dec.ny.gov) with a request to utilize the Consultant Option, and a request to schedule a boundary verification. **Please be aware that this option is only to be used to positively confirm wetland presence on the property. A delineation showing no wetlands would not be acceptable and would require the standard Jurisdictional Determination Request Form NYS Freshwater Wetlands Jurisdictional Determination Request Form.**

If the property contains regulated freshwater wetlands or adjacent areas, further delineation of the wetland boundaries and a Project Jurisdictional Determination (Project JD) may be required. A Project JD is a determination made by the regional DEC office about whether a proposed activity within a parcel containing regulated freshwater wetlands or adjacent areas requires an Article 24 Freshwater Wetlands permit. Project JD requests should be sent to the Region 9 Bureau of Ecosystem Health (BEH) at R9BEH@dec.ny.gov.

If regulated freshwater wetlands or adjacent areas are present, all efforts must be made to first avoid disturbing the wetland and adjacent area. If disturbance to the wetland and/or adjacent area cannot be avoided, the project sponsor must submit a Freshwater Wetland permit application and obtain a permit to conduct a regulated activity. In accordance with DEC's Freshwater Wetlands Permit Requirements Regulations (6 NYCRR Part 663), the applicant would need to justify the disturbance, discuss alternatives and minimize impacts as part of the Freshwater Wetlands permit application. More information on application procedures and permit issuance standards is available on DEC's website at: https://dec.ny.gov/regulatory/permits-licenses/waterways-coastlines-wetlands/freshwater-wetlands#Determine .

2. The project area may include federally regulated wetlands based on a review of the National Wetlands Inventory wetland mapping. The project sponsor should consult with the United States Army Corps of Engineers (USACE), telephone: 716/879-4330, concerning USACE regulatory jurisdiction to determine if the project will impact federally regulated wetlands or require any other approval from that agency. If federal wetlands are involved, USACE may require the project sponsor to obtain a Section 401 Water Quality Certification (WQC) from NYSDEC. More information related to this requirement can be found on NYSDEC's website at https://dec.ny.gov/nature/waterbodies/wetlands/freshwater-wetlands-program/conserve/federal-regulatory-programs.

3. Please note that Eighteen Mile Creek has a water classification and standard of A, pursuant to 6 NYCRR Part 837, Item 252. Therefore, any physical alteration (i.e. land clearing, filling, drainage pipe/ditch installation, etc.) to the bed or banks (within 50 feet of the stream) will require an Article 15, Title 5, Protection of Waters Permit from the NYSDEC.

4. Portions of this project are located within Erie County Agricultural District #15. Impacts to the agricultural district should be considered during the review of this action.

5. The project site was noted to be located in an archaeologically sensitive area based on information obtained through the Cultural Resource Information System (CRIS) on the New York State Office of Parks, Recreation and Historic Preservation's (OPRHP) website at https://cris.parks.ny.gov/. As part of the SEQR process, this concern should be evaluated, unless it can be verified by appropriate documentation that the site has been significantly disturbed in a way that would destroy potential artifacts. Please recognize that normal agricultural activities, such as plowing, would not constitute such land disturbance. If there are any questions regarding this, contact OPRHP (telephone: 518/237-8643).

6. We have reviewed the available information in the New York State Natural Heritage Program databases on known occurrences of rare or state-listed animals and plants, of significant natural communities, and other significant habitats. Bald eagle (*Haliaeetus leucocephalus*), a NYS listed threatened species, was last identified in 2025 in the Town of Boston. For most sites, comprehensive field surveys have not been conducted. We cannot provide a definitive statement as to the presence or absence of all rare or state-listed species or significant natural communities. This information should not be substituted for on-site surveys that may be required for environmental impact assessment. Depending on the nature of the project and the conditions at the project site, further information from on-site surveys or other sources may be required to fully assess impacts on biological resources.

7. Since project activities will involve land disturbance of 1 acre or more, the project sponsor, owner or operator is required to obtain a State Pollutant Discharge Elimination System General Permit for Stormwater Discharges from Construction Activity (GP-0-25-001). This General Permit requires the project sponsor, owner or operator to control stormwater runoff according to a Stormwater Pollution Prevention Plan (SWPPP), which is to be prepared prior to filing a Notice of Intent (NOI) and prior to commencement of the project. More information on General Permit GP-0-25-001, as well as information on how to electronically submit the eNOI form, is available on the NYSDEC's website at www.dec.ny.gov/chemical/43133.html. Information on permitting requirements and preparation of a necessary Stormwater Pollution Prevention Plan (SWPPP) is available on the NYSDEC's website at www.dec.ny.gov/chemical/8468.html.

The Town of Boston is designated as an MS4 community. The project sponsor, owner or operator of a construction activity that is subject to the requirements of regulated, traditional land use control MS4 shall have their SWPPP reviewed and accepted by the MS4 community. The "MS4 SWPPP Acceptance" form must be signed by the principal executive officer or ranking elected official from the MS4 community, or by a duly authorized representative of that person, and submitted along with the eNOI to receive NYSDEC approval before construction commences.

If you have any questions, please feel free to contact Katherine Wachter at Katherine.Wachter@dec.ny.gov or 716/851-7165.

Sincerely,

Lisa M. Czechowicz

Lisa M. Czechowicz
Regional Permit Administrator
Division of Environmental Permits

KAW:JB

Ec: Hon. Jason Keding, Supervisor, Town of Boston
Jonathan Rink, CPL

TOWN OF BOSTON – RESOLUTION NO. 2026-41
ADOPTION OF LATERAL RESTRICTIONS – WATER/SEWER SERVICE WITHIN AGRICULTURAL DISTRICTS

WHEREAS, the Town of Boston is undertaking water system improvements within ECWA Boston Water District No. 1 and may establish future water districts along portions of Lango Road, Boston Colden Road (County Road 222), and Cole Road (County Road 442); and

WHEREAS, portions of the project area are located within a county adopted, State certified agricultural district; and

WHEREAS, the New York State Department of Agriculture and Markets requires the imposition of lateral restrictions on water and sewer service within agricultural districts in order to protect agricultural lands and limit non-farm development; and

WHEREAS, the Town Board of the Town of Boston desires to adopt such lateral restrictions consistent with State guidance and applicable law, including Public Health Law §1115;

NOW, THEREFORE, BE IT

RESOLVED, that the Town of Boston imposes the following conditions, as warranted or recommended, on the management of water/sewer lines located within ECWA Boston Water District No. 1 and future-created Water Districts along portions Lango Road, Boston Colden Road (County Road 222), and Cole Road (County Road 442) within an agricultural district:

(1) The only land and/or structures which will be allowed to connect to the proposed waterline or sewer within an agricultural district will be existing structures at the time of construction, future agricultural structures, and land and structures that have already been approved for development by the local governing body prior to the filing of the Final Notice of Intent by the municipality.

Land and structures that have been approved for development refer to those properties/structures that have been brought before a local governing body where approval (e.g., subdivision, site plan, and special permit) is needed to move forward with project plans, and the governing body has approved the action. If no local approval is required for the subdivision of land and/or the construction of structures, the municipality accepts the limitation under Public Health Law §1115 that defines a "subdivision," in part, as "any tract of land which is divided into five or more parcels." Water and/or sewer service will not be extended to the fifth and subsequent parcels where no local approval is required, and the land is located within a county adopted, State certified agricultural district.

(2) If a significant hardship can be shown by an existing resident, the lateral restriction on the resident's property may be removed by the municipality upon approval by the Department. It is the responsibility of the resident landowner to demonstrate that a hardship exists relative to his or her existing water supply or septic system and clearly demonstrate the need for public water or sewer service. The municipality shall develop a hardship

application to be filed with the municipality, approved by the County Department of Health, and agreed to by the Department of Agriculture and Markets.

(3) If it can be demonstrated to the Department's satisfaction that the landowner requested the county to remove his or her land from an agricultural district at the time of district review and the county legislative body refused to do so, lateral restrictions may be removed by the municipality if the Department determines that the removal of the restriction for the subject parcel(s) would not have an unreasonably adverse effect on the agricultural district.

(4) If land is removed from a county adopted, State certified agricultural district and the district have been reviewed by the county legislative body and certified by the Commissioner for modification, lateral restrictions imposed by the municipality are no longer in effect for the parcels of land that have been removed from the agricultural district.

AND BE IT FURTHER RESOLVED, that the Town Supervisor and any other appropriate Town officials are hereby authorized to take all actions necessary to implement and enforce the foregoing lateral restrictions.

On May 4, 2026, 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 Martin	[ ]	[ ]	[ ]	[ ]
Councilmember Selby	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

____

Sandra L. Quinlan, Town Clerk

PRELIMINARY AND FINAL NOTICE OF INTENT

TO UNDERTAKE AN ACTION WITHIN AN AGRICULTURAL DISTRICT

TOWN OF BOSTON

WATER SYSTEM UPGRADES

ERIE COUNTY, NEW YORK

I. LOCAL GOVERNMENT PROPOSING THE ACTION

Town of Boston
8500 Boston State Rd
Boston, NY 14025

II. AGRICULTURAL DISTRICT AFFECTED BY ACTION

Erie County Agricultural District No. 15

III. ACREAGE AFFECTED BY ACTION

Total Acreage of Agricultural District Parcels within Project Area	1,337.46 Acres
Total Acreage within Agricultural District Disturbed by Construction	2.36 acres (79,667.20 SF) - assuming a 10ft. wide construction zone confined to the road right of way and permanent easement areas.

IV. LOCATION OF ACTION

Town of Boston – Water System Upgrades
(See Figure No. 1- Project Location Map)

V. FARMS AFFECTED BY ACTION

The attached table lists farms and/or agricultural parcels that are within Erie County Agricultural District No. 15 and within the proposed project area.

VI. AGRICULTURAL IMPACT STATEMENT

A. PROJECT DESCRIPTION

The proposed action involves installing approximately 32,000 linear feet (LF) of 8-inch, 10-inch, and 12-inch water main along Boston State Road (NYS 391/CR 227), Back Creek Road (CR 438), Old Orchard Drive, Boston Colden Road (CR 222), Lango Road, and Cole Road (CR 442). These improvements address deteriorating infrastructure and extend service to additional properties within the Town. Approximately 9,600 LF of additional water main will also require lateral restrictions along Boston Colden Road, Lango Road, and Cole Road. The majority of the site consists of lawn areas, woodlands, and fields. However, portions of the project route include stream crossings, driveways, and roads.

Erie County Agricultural District No. 15 encompasses the Towns of Boston, North Collins, Concord, Sardinia, and Holland. Properties within the district that border the project corridor are shown in Figure No. 2. Approximately 2.36 acres of farmland will be affected through permanent easements, primarily located within or immediately adjacent to existing public and private rights-of-way. No additional conversion of active farmland is expected beyond these easement areas.

All construction will be completed in accordance with local regulations and meet applicable standards.

B. Description of Agricultural Setting

Figure No. 2 Agricultural Districts Erie County shows the parcels located within Erie County Agricultural District No. 15 that would be affected by the proposed project.

Zoning within the proposed project area varies widely throughout the Town of Boston – Water District 1 and 2 but consists mostly of residential properties and agricultural land.

C. Assessment of Short-Term and Long-Term Agricultural Impacts

There are no adverse agricultural effects anticipated as a result of the proposed action. This action is not intended to promote growth of residential, commercial, or industrial users within the Agricultural Districts. Any short-term impacts as a result of the proposed action will be due to construction-related activities. The majority of the water main construction will occur in existing road rights-of-way or new permeant easements, and in accordance with local regulations as well as applicable AWWA standards.

All construction within Agricultural District No. 15 will be performed in accordance with "Construction Standards for Water/Sewer Transmission Mains Wholly or Partially Located within an Agricultural District" which is included as an attachment to this notice. Farm landowners who may be directly affected by the proposed action have not expressed any concerns regarding the project to date.

D. Mitigation Measures Proposed to Minimize the Adverse Impact

Any potential adverse impacts are minimized by mitigation measures as described in "Minimum Construction Standards for Water/Sewer Transmission Mains located Wholly or Partially in an Agricultural District" which is included as an attachment to this Final Notice of Intent.

E. Adverse Agricultural Effects Which Cannot Be Avoided

Existing farm transportation operations may be temporarily impacted by the proposed action during the construction phase. The water main installation route will also be located immediately adjacent to actively farmed land in the Erie County Agricultural District No. 15.

F. Alternatives To The Proposed Action

There are no practical alternatives to the proposed action within the Agricultural District.

G. Irreversible/Irretrievable Commitments of Agricultural Resources

There are no irreversible or irretrievable commitments of agricultural resources anticipated as a result of the proposed action.

H. Aspects Which May Encourage Non-Farm Development

No change in use of Agricultural/Residential lands within the Agricultural District is proposed by this action. There are no anticipated long-term impacts to the Agricultural District as a result of the proposed action including no change in use of agricultural/residential lands within the Agricultural District.

VII. COMMENCEMENT OF PROPOSED ACTION

The anticipated starting date for the proposed project is Fall 2026 with construction finishing in Fall 2027.

VIII. REPRESENTATIVE FOR RESPONDING TO DEPARTMENT INQUIRIES

The Preliminary and Final Notice of Intent has been prepared by the Town of Boston's Engineering Consultant, CPL. Any comments or questions in connection with this Notice may be directed to:

CPL
David Hardenbrook, P.E.
726 Exchange Street, Suite 920
Buffalo, NY 14210
(585)-324-0435

IX. ADDITIONAL INFORMATION FOR THE ADVANCE OF PUBLIC FUNDS

Funding for the project will come from the United States Department of Agriculture (USDA).

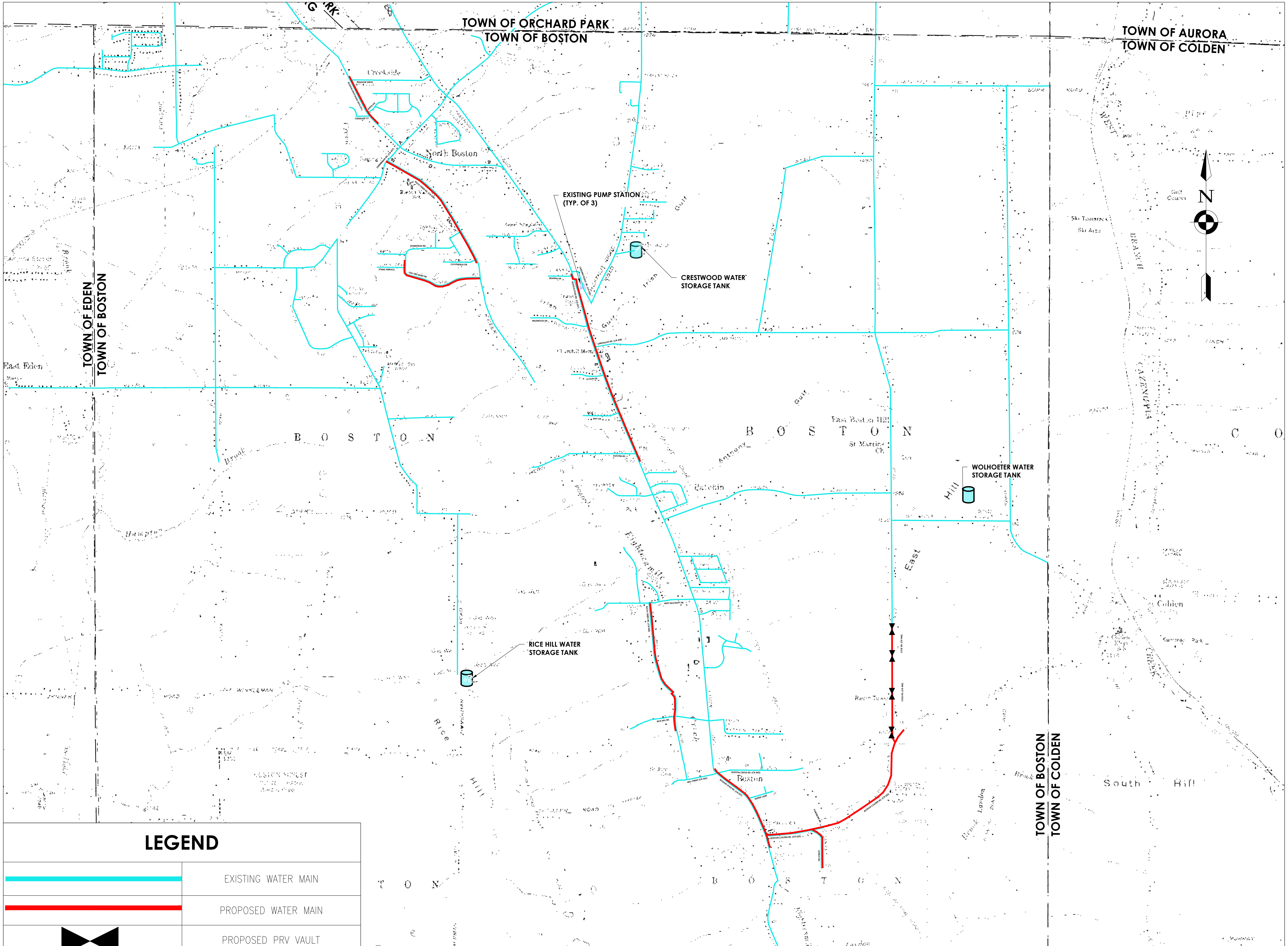
Contact: Brenda Smith
Community Programs Director
United States Department of Agriculture (USDA)
441 S. Salina St., Suite 357
Syracuse, New York 13202

X. AUTHORIZED SIGNATURE

I, the below signed, do hereby verify that the information contained herein in the Preliminary and Final Notice of Intent, prepared for the Town of Boston, is truthful and accurate to the best of my knowledge

____________________________________ ____________________

Jason Keding, Supervisor Date
Town of Boston



CPL | Architecture Engineering Planning
726 Exchange Street, Suite 920
Buffalo, NY 14210
CPLteam.com
NY ENGINEERING FIRM CERTIFICATE #0021419

PROJECT INFORMATION

Project Number
R25.17975.00

Client Name
TOWN OF BOSTON

Project Name
PHASE 2 WATER SYSTEM IMPROVEMENTS

Project Address
8500 BOSTON STATE RD., BOSTON, NY 14025

SHEET INFORMATION

Issued	Scale
2/26/2026	1" = 3000'

Drawn By	Checked By
SPS	DKH

Drawing Title
PROJECT LOCATION MAP

Drawing Number
FIG. 1

Date last plotted: 3/3/2026 4:44 PM
Date last accessed: 3/3/2026 4:44 PM
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Plotted By: Sebastian Simko
Sheet size: 11x17

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Date last plotted: 3/10/2026 11:23 AM
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Plotted By: RJ Green
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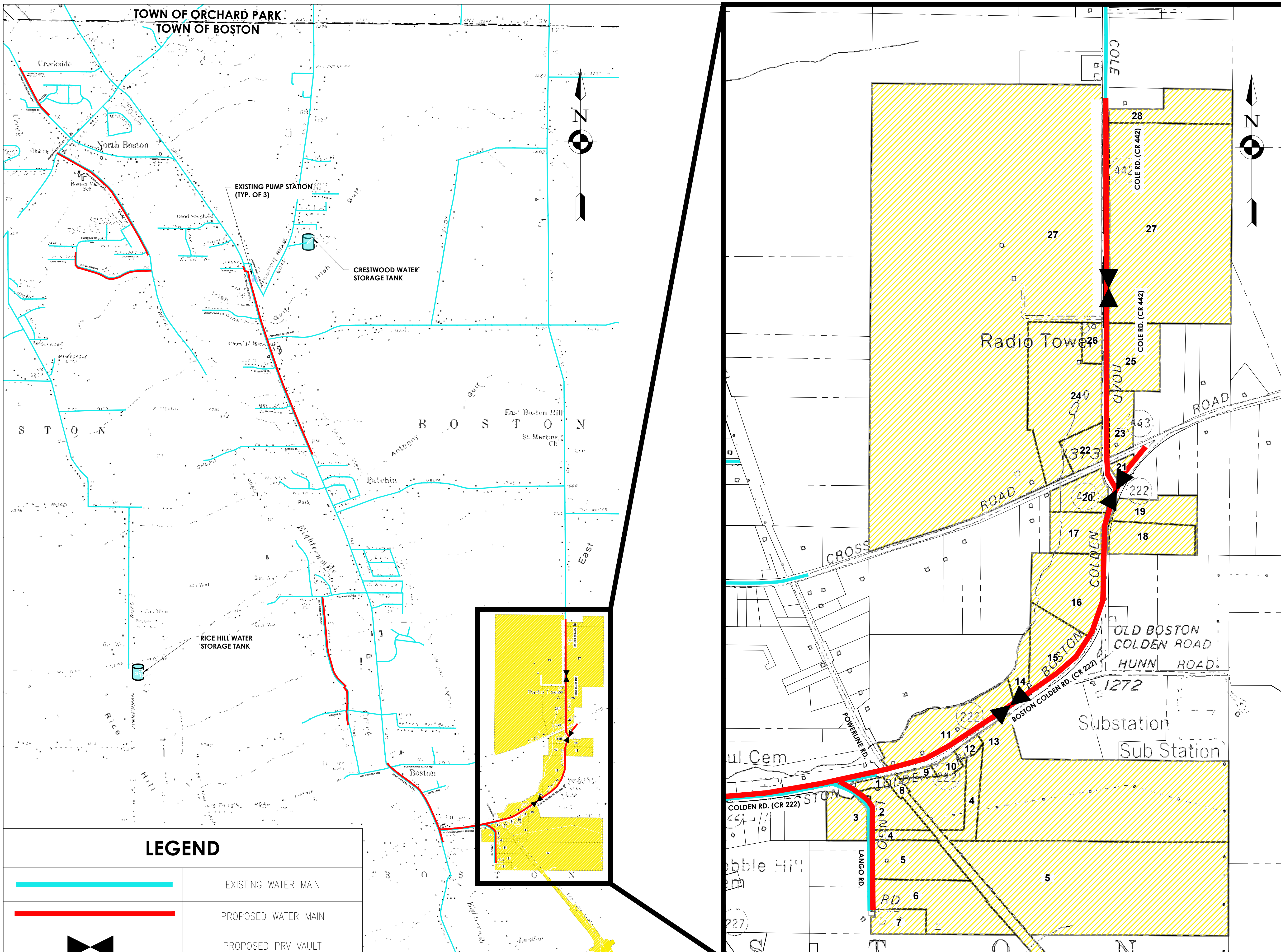

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PROJECT INFORMATION

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Client Name
TOWN OF BOSTON

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Project Address
8500 BOSTON STATE RD., BOSTON, NY 14025

SHEET INFORMATION

Issued	Scale
2/26/2026	1" = 900'
Drawn By	Checked By
SPS	DKH

Drawing Title
AGRICULTURAL DISTRICTS ERIE COUNTY

Drawing Number
FIG. 2

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TOWN OF BOSTON
WATER SYSTEM UPGRADES
PARCELS AFFECTED BY ACTION

ID	TAX ACCOUNT NUMBER	OWNER	MAILING ADDRESS		MUNICIPALITY	TAX CLASS CODE	PROPERTY CLASSIFICATION	DISTURBANCE REQUIRED (Y/N)	PROPERTY FRONTAGE (LF)	TOTAL Acreage	DISTURBED (LF)	AREA DISTURBED (ft^2)	AREA DISTURBED (ACRES)
1	00-2-14.3	Golabek, Kenneth	9623 Lango Rd	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	Y	350.00	1.00	350.00	3500.00	0.103
2	00-2-14.21	Taylor, Kenneth W	9665 Lango Rd	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	Y	425.00	9.49	425.00	4250.00	0.126
3	00-2-14.22	Taylor, Bruce K	9644 Lango Rd	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	N	490.00	4.21	0.00	0.00	0.000
4	00-2-14.11	Willett, Jeff	9687 Lango Rd	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	Y	316.00	4.79	316.00	3160.00	0.093
5	00-2-44.1	The Mooney Family Trust	Lango Rd	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	Y	390.00	57.20	390.00	3900.00	0.115
6	00-2-45.1	Schneider, Michael	9721 Lango Rd	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	Y	675.00	11.92	675.00	6750.00	0.200
7	00-2-8.112	Hull, Leanne	9751 Lango Rd	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	Y	186.00	3.00	186.00	1860.00	0.055
8	00-2-10	Niagara Mohawk Power Corp	712140 Transmission Land	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	N	130.00	4.30	0.00	0.00	0.000
9	00-2-11	Cook, Catherine A	7176 Boston Colden	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	N	347.00	0.68	0.00	0.00	0.000
10	00-2-12	Rich, Brian D	7198 Boston Colden	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	N	273.00	0.97	0.00	0.00	0.000
11	00-2-15	Rusin, Cecelia M	7179/7207 Boston Colden	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	Y	1410.00	7.50	1410.00	14100.00	0.417
12	00-2-13	Potter David W.	7210 Boston Colden	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	N	282.00	0.80	0.00	0.00	0.000
13	00-2-14.12	Golabek Kenneth J & Chery	Boston Colden	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	N	384.00	49.21	0.00	0.00	0.000
14	00-2-32	Blair, Daniel	7253 Boston Colden	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	Y	180.00	2.00	180.00	1800.00	0.053
15	00-2-33.42	Lukert, George M	7307 Boston Colden	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	Y	844.00	6.60	844.00	8440.00	0.250
16	00-2-33.6	Markowski Denise Msgt	Boston Colden	Boston, NY 14025	Boston	258	Estate – Other (Estate subclass used by counties in RPSv4)	Y	839.00	9.73	839.00	8390.00	0.248
17	00-2-46.2	Palka, Mark A	7443 Boston Colden	Boston, NY 14025	Boston	242	Recreational use	Y	411.00	5.20	411.00	4110.00	0.122
18	00-2-46.1	Mazur, Paul D	Boston Colden	Boston, NY 14025	Boston	242	Recreational use	N	327.00	5.81	0.00	0.00	0.000
19	00-2-43.112	Long, Matthew	7444 Boston Colden	Boston, NY 14025	Boston	242	Recreational use	N	230.00	5.26	0.00	0.00	0.000
20	00-2-45.11	Hartnett, Ryan P	9245 Cole Rd	Boston, NY 14025	Boston	242	Recreational use	N	653.00	4.02	0.00	0.00	0.000
21	00-2-15.151	Clauss A R	Boston Colden	Boston, NY 14025	Boston	242	Recreational use	Y	282.00	0.73	282.00	2820.00	0.083
22	00-2-15.122	Freeman, Amy L	7401 Boston Cross Rd	Boston, NY 14025	Boston	242	Recreational use	N	415.00	3.00	0.00	0.00	0.000
23	00-2-21	Clauss Keith & Lynnette	9230 Cole Rd	Boston, NY 14025	Boston	242	Recreational use	Y	712.00	3.30	712.00	7120.00	0.211
24	00-2-15.121	Rosati, Joseph	9122 Cole Rd	Boston, NY 14025	Boston	242	Recreational use	N	565.00	19.44	0.00	0.00	0.000
25	00-2-15.141	Grimmer, Michael J	9081 Cole Rd	Boston, NY 14025	Boston	242	Recreational use	Y	669.00	8.00	669.00	6690.00	0.198
26	00-2-14	American Tower Corp.	9084 Cole Rd	Boston, NY 14025	Boston	242	Recreational use	N	400.00	1.70	0.00	0.00	0.000
27	00-2-13	Killeen, Allithea E	7393 Boston Cross Rd	Boston, NY 14025	Boston	242	Recreational use	Y	127.72	1100.00	127.72	1277.20	0.038
28	00-2-13.2	Decker, Phyllis	Cole Rd	Boston, NY 14025	Boston	242	Recreational use	Y	150.00	7.60	150.00	1500.00	0.044
								Total:	12,462.72	1,337.46	7,966.72	79,667.20	2.36

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Construction Standards for Water/Sewer Transmission Mains
Located Wholly or Partially in an Agricultural District

Pipelines Less Than Eight Inches Outer - Diameter

The following standards focus on measures, which minimize or mitigate the impacts on farmland from small pipeline trenching/construction. These standards cover practical agricultural issues including: pipeline depth-of-cover, topsoil protection, waste stone/rock materials, soil rutting and compaction, and existing and future farm drainage.

Pipeline Depth-of-Cover

Pipeline depth within the soil profile is important from the farming standpoint due to the permanence of a pipe's position in the soil profile. Inappropriate depth of a water/sewer line will diminish the current and future farm operators' capacities to administer the scope of land-fitting practices required to meet specialized cropping needs. Such practices can range from deep tillage to the installation of subsurface tile drain lines.

From the pipeline operator's standpoint, appropriate depth-of-cover is essential for protection against puncture from surface disturbance and against bursting due to frost penetration and freeze up. A common minimum depth-of-cover employed in water/sewer pipelines is 4.5 feet.

Standard: In agricultural land, the minimum depth-of-cover from restored ground surface to top of the buried pipe will be 4.0 feet. (See "Existing and Future Farm Drainage" regarding depth adjustment.)

Topsoil Resource

The topsoil layer of the soil profile is the fertile material needed for sustained crop productivity and must be protected against degradation and loss due to pipeline construction activity.

Standard: For small pipelines to be constructed in agricultural land the "ditch and spoil-side" topsoil stripping practice should be employed:

The topsoil ("A" horizon) of the trench and adjacent trench-spoil storage zones should be stripped down to the top of the subsoil zone. The stripped topsoil should be segregated from all other materials in its separate stockpile at the edge of the construction right-of-way. At least two feet of open buffer shall be maintained between the respective toe of the topsoil stockpile and the nearest toe of the trench-spoil stockpile.

Trench Backfill

It is important to restore the original soil profile during the trench backfilling stage. Also, if the backfilling phase is completed while there is water in the pipeline trench, long stretches of right-of-way with prolonged soil saturation conditions can occur. Such saturated soil conditions can result in significant restoration difficulties and delays.

Standard: The trench should be backfilled with the excavated spoil material. (For areas with stones/rocks, see "Waste Rock.")

The pipeline trench should be thoroughly dewatered prior to backfilling.

Topsoil should not be used as trench-backfill.

After backfilling the trench with the spoil material, the stripped topsoil should be replaced uniformly over the area from which it was removed.

Waste Rock

The upper portion of the soil profile (topsoil and upper subsoil) on tillable land contains a relatively low concentration of stones and rocks. Trench excavation for pipelines can unearth substantial quantities of stone and rock spoil from deeper portions of the soil profile. It is important to prevent either large rocks or concentrations of stone material used as backfill from obstructing normal farm tillage operations and disabling farm machinery.

Standard: In agricultural land, blasted or excavated bedrock, boulders and concentrations of excavated stone or rock materials should not be returned to the trench any closer than 24 inches from the exposed work surface of the stripped portion of right-of-way. The remainder of the backfill should be limited to suitable subsoil material, backfilled up to top of the exposed work surface. Excess waste/rock stone materials should be removed and then disposed of safely.

Soil Rutting and Compaction

The construction work/traffic zone of the right-of-way for a small diameter pipeline is not generally stripped of the topsoil. However, construction equipment can seriously rut, compact and damage the topsoil and upper subsoil. Damage from small-diameter pipeline construction is usually the result of work when soils are too wet after rains, or from seasonal saturation.

Standard: Project traffic over topsoil on unstripped agricultural land should not be scheduled during seasonally wet soil conditions in early spring or late fall.

During the period of right-of-way construction/restoration, the movement of project vehicles and equipment over unstripped topsoil should be halted through periods of soil saturation from rainfall, until the soils are drained sufficiently to avoid rutting. Likewise, vehicle and equipment traffic should be prohibited during periods of thaw, until the upper soil profile is sufficiently frozen to avoid rutting.

Existing and Future Farm Drainage

Surface drainage ways for storm runoff as well as for the outletting of subsurface drain lines are afforded agricultural lands by natural creeks, swales, ditches, diversion terraces, etc. Subsurface drainage is managed through installed practices of random and pattern tile drain lines. Protection of existing surface and subsurface drainage is important for crop production as is the capability to install future tile drain lines and maintain ditches.

Standard:

Existing drainage

> **Surface drainage systems affected by the pipeline project should be protected and their function maintained by temporary fluming. Earthen berms of surface drainage systems (e.g. diversion terraces) should not be breached. Where breaching is unavoidable, the earthen berm**

will be fully restored by engineering methods and materials consistent with the specifications of the USDA Soil Conservation Service.

All severed tile drain lines should be repaired, maintaining original gradient, using methods and materials consistent with the specifications of the USDA Soil Conservation Service. All repairs and protective sleeving should be shouldered firmly at least three feet beyond the limit of the water/sewer line excavation.

Future drainage

During project planning and design, all operators of affected farmland should be inventoried for future locations of surface or subsurface drainage. All such locations should be noted in the design.

Depth and gradient for such future surface or subsurface drainage installation, consistent with USDA Soil Conservation Service engineering specifications, should be accommodated by appropriate engineering of the depth-of-pipeline beyond the minimum burial of 4.0 feet as applicable.

Deep Ripping and Stone Removal

The dense compaction of the soil should be alleviated together with stone removal prior to the final seedbed preparation.

Standard: During periods of relatively low to moderate soil moisture, the affected right-of-way should be alternately deep chiseled and rock-picked until uplifted stone/rock materials of four inches and larger size are cleared off the site and disposed of properly.

Revised: 10/16/02

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Minimum Construction Standards for Water/Sewer Transmission Mains
Located Wholly or Partially in an Agricultural District

For Pipelines of Eight Inches or Greater Outer - Diameter

The following standards apply to those portions of water/sewer transmission mains measuring eight (8) inches or more in outer-diameter, which are proposed for construction on agricultural land. The standards focus on measures that minimize or mitigate the impacts on farmland from such pipeline trenching/construction. The standards cover practical agricultural issues including: pipeline depth-of-cover, topsoil protection, waste stone/rock materials, soil rutting and compaction, existing and future farm drainage and other farm related facilities.

Pipeline Depth-of-Cover

Pipeline depth within the soil profile is important from the farming standpoint due to the permanence of a pipe's position in the soil profile. Inappropriate depth of a water/sewer line will diminish current and future farm operators' capacities to administer the scope of land-fitting practices required to meet specialized cropping needs. Such practices can range from deep tillage to the installation of subsurface tile drain lines.

From the pipeline operator's standpoint, appropriate depth-of-cover is essential for protection against puncture from surface disturbance and against bursting due to frost penetration and freeze up. A common minimum depth-of-cover employed in water/sewer pipelines is 4.5 feet.

Standard: In agricultural land, the minimum depth-of-cover from restored ground surface to top of the buried pipe will be 4.0 feet. (See "Existing and Future Farm Drainage" regarding depth adjustment.)

Topsoil Resource Protection

The topsoil layer of the soil profile is the fertile material needed for sustained crop productivity. Pipeline construction of this size range is generally ongoing through completion, regardless of soil moisture conditions, and can permanently alter the soil profile throughout the construction right-of-way.

The farm soils throughout New York State have only limited ability to recover from the concentrated disturbances of pipeline right-of-way construction activity, due to a thin topsoil layer, humid climate and correspondingly excessive soil moisture for most of the year. Farm soils must be protected against degradation through the exercise of soil protection standards.

Standard: The full-width topsoil stripping practice should be employed over the construction right-of-way:

The topsoil ("A" horizon) should be stripped down to the top of the subsoil zone for the contiguous width of the construction work/traffic area, trench zone and trench spoil storage area.

The stripped topsoil should be segregated from all other materials in a segregated stockpile on top of unstripped topsoil at the far edge of the construction right-of-way on the side opposite from the trench and spoil side.

Trench Backfill and Waste Rock

Trench excavation for pipelines can unearth substantial quantities of stone and rock spoil from the various subsoil layers. It is important to restore the original soil profile and prevent either large rocks or concentrations of stone material used as backfill from obstructing normal farm tillage operations and disabling farm machinery. Also, if the backfilling phase is completed while there is water in the pipeline trench, long stretches of right-of-way with prolonged soil saturation conditions can occur. Such saturated soil conditions can result in significant restoration difficulties and delays.

Standard: The pipeline trench should be thoroughly dewatered prior to backfilling. The trench should be backfilled with the excavated spoil material and compacted during backfilling to minimize trench settling.

Topsoil should not be used as trench-backfill and should remain in its segregated stockpile until all deep ripping and stone removal work is completed.

On agricultural land, blasted or excavated bedrock, boulders and concentrations of excavated stone or rock materials should not be returned to the trench any closer than 24 inches from the exposed work surface of the stripped portion of right-of-way. The remainder of the backfill should be limited to suitable subsoil material, backfilled up to the top of the exposed work surface. Excess waste rock/stone materials should be removed and disposed of safely.

Deep Ripping and Stone Removal

The dense compaction of the exposed subsoil (i.e., the spoil storage area, backfilled trench and construction work and traffic area) must be alleviated together with stone removal prior to the subsequent stages of topsoil replacement and final subsoil shattering.

Standard: During periods of relatively low to moderate subsoil moisture, the exposed right-of-way shall be returned to rough grade; deep ripped with heavy duty ripper; and, alternately deep chiseled and rock-picked until uplifted stone/rock materials of four inches and larger size are cleaned off the site and disposed of properly. In subsoils with excessive stony-rocky material in the upper layer, an alternate ripping/stone removal plan should be developed and submitted to the Department of Agriculture and Markets for review in advance of project construction.

Topsoil Replacement and Subsoil Shattering

Standard: After the initial subsoil ripping, chiseling and stone removal has been completed, the segregated topsoil materials should be uniformly spread across the stripped portion of right-of-way.

Topsoil spreading should be conducted only during periods of low to moderate soil moisture to avoid rutting, mixing and recompaction of the soil profile. Topsoil spreading should not be conducted during periods of saturation or frozen ground. Alternative plans should be prepared for suspension of topsoil spreading under such conditions, and soil restoration work should not resume until appropriate moisture conditions occur during the following season.

After topsoil replacement, final subsoil shattering using a deep 4-shank paratill with narrow leg spacing should be conducted throughout the disturbed right-of-way to a depth of 18 inches. Large, uplifted rock materials should be picked from the surface and disposed of properly.

Final subsoil shattering and rock removal should be conducted only during periods of low to moderate soil moisture and not during periods of saturation or frozen ground. Final subsoil

shattering and rock picking should be suspended when saturated or frozen soil conditions occur. This final phase of restoration can be completed when appropriate moisture conditions return the following season.

Existing and Future Farm Drainage

Surface drainage ways for storm runoff and for the outletting of subsurface drain lines are afforded agricultural lands by natural creeks, swales, ditches, diversion terraces, etc. Subsurface drainage is managed through installed practices of random and pattern tile drain lines. Protection of existing surface and subsurface drainage is important for crop productivity as is the capacity to install future tile drain lines and maintain ditches.

Standard:

Existing Drainage

> **Surface drainage systems affected by the pipeline project should be protected and their function maintained by temporary fluming. Earthen berms of surface drainage systems (e.g. diversion terraces) should not be breached. Where breaching is unavoidable, the earthen berm should be fully restored by engineering methods and materials consistent with the specifications of the USDA Soil Conservation Service.**
>
> **All severed tile drain lines should be repaired, maintaining original gradient, using methods and materials consistent with the standards of the NYS Department of Agriculture and Markets. All repairs and protective pipe sleeving or supportive channel iron should be shouldered firmly at least three feet beyond the limit of the water/sewer line excavation.**

Future Drainage

> **During project planning and design, all operators of affected farmland should be inventoried for future locations of surface or subsurface drainage. All such locations should be noted in the design.**
>
> **Depth and gradient for such future surface or subsurface drainage installation, consistent with USDA Soil Conservation Service engineering specifications, should be accommodated by appropriate engineering of the depth-of-pipeline.**

Control of Water Piping, Soil Saturation and Seeps

Pipeline trench excavation in and immediately upgrade from agricultural areas can alter the natural stratification of soil horizons and natural soil drainage patterns.

Standard: The pipeline right-of-way should be monitored for at least one year following restoration for surface seeps and areas of prolonged soil saturation. Such measures as subsurface intercept drain lines should be used to prevent surface seeps and the seasonally prolonged saturation of the backfilled trench zone and adjacent areas. Intercept drain lines should be installed according to the specifications of the USDA Soil Conservation Service.

Revised: 10/16/02

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Boston Fire Company Inc.

POBox 357 Boston, NY 14025 Phone/Fax: (716)941-6200

4-2-26

Executive Officers

President
Patrick Penrod

Vice President
Steven Meyer

Treasurer
Shawn Cramer

Secretary
Tracey Penrod

Firematic Officers

Chief
Dennis Emerling

1st Assistant Chief
Reuben Bugenhagen

2nd Assistant Chief
Edward Kane

Boston Town Board

Boston NY 14025

Members of the Board,

At the 4-1-26 monthly meeting of the Boston Fire Co, the fire company members voted to accept Carlos Ziminsky

North Collins NY as an active firefighter and Robert Meyer

Springville NY as a junior firefighter.

We have completed an arson and Sex offender background check on both members and received the results from the Erie County Sheriff's Department and both of them "passed" these checks.

Sincerely,

Edward Kane

Edward Kane

2nd Assistant Chief

Proudly Serving Boston since 1908

Sandra Quinlan

From:	David Apa <patchin.chief@yahoo.com>
Sent:	Thursday, April 9, 2026 11:27 AM
To:	Sandra Quinlan; supervisorkeding@gmail.com; Town of Boston Supervisor
Subject:	Member Applications for Town Approval
Attachments:	Holmes Malloy.pdf
Follow Up Flag:	Follow up
Flag Status:	Flagged

Please see attached two applications for Town approval for:

Ayven Malloy

Aidan Holmes

Both Have been interviewed and accepted by the company contingent on Town approval. They have both submitted all necessary documents and have passed their background checks with the ECSO.

TOWN OF BOSTON

JASON A. KEDING
Supervisor

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

SANDRA L. QUINLAN
Town Clerk -Tax Collector

ROBERT J. TELAAK
Highway Supt.

DEBRA K. BENDER
KYLE CALABRESE
Town Justice

SEAN W. COSTELLO
Town Attorney

LAURIE BAKER
Prosecutor

THELMA HORNBERGER
Assessor

THOMAS C. MURPHY
Code Enforcement Officer

To Whom It May Concern,

I am writing to formally request a leave of absence from my position in the Congregate Dining/Nutrition Department from July 20th to August 28th

I have discussed this with the Supervisor's Office, and they are aware of my plans and arrangements that have been made to cover my shifts during my time away.

Thank you for your consideration.

Sincerely,

Name: Tena M Weisedel

Date: 4/13/2026

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

TOWN SUPERVISOR
(716) 941-6518

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

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

NUTRITION PROGRAM
(716) 941-5773

8500 Boston State Road Boston, New York 14025-9848

TOWN OF BOSTON

To Whom It May Concern,

I am writing to formally request a leave of absence from my position in the Congregate Dining/Nutrition Department from July 10, 2026 to July 20, 2026

I have discussed this with the Supervisor's Office, and they are aware of my plans and arrangements that have been made to cover my shifts during my time away.

Thank you for your consideration.

Sincerely,

Name: Vera Langhans

Date: 4-27-2026

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

TOWN SUPERVISOR
(716) 941-6518

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

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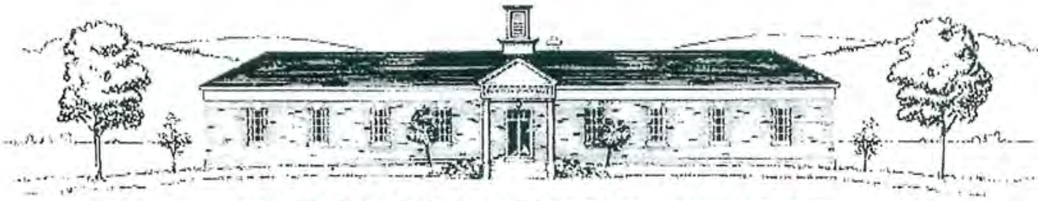

TOWN OF BOSTON

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Supervisor

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

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KYLE CALABRESE
Town Justice

SEAN W. COSTELLO
Town Attorney

LAURIE BAKER
Prosecutor

THELMA HORNBERGER
Assessor

THOMAS C. MURPHY
Code Enforcement Officer

To Whom It May Concern,

I am writing to formally request a leave of absence from my position in the Congregate Dining/Nutrition Department from Aug 26, 2026 to August 28, 2026

I have discussed this with the Supervisor's Office, and they are aware of my plans and arrangements that have been made to cover my shifts during my time away.

Thank you for your consideration.

Sincerely,

Name: Vera Langhans

Date: 4-27-2026

TOWN HALL
(716) 941-6113
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HIGHWAY GARAGE
(716) 941-5869
Fax (716) 941-3677

NUTRITION PROGRAM
(716) 941-5773

To Whom It May Concern,

I am writing to formally request a leave of absence from my position in the Congregate Dining/Nutrition Department from September 2, 2026 to Sept 4, 2026.

I have discussed this with the Supervisor's Office, and they are aware of my plans and arrangements that have been made to cover my shifts during my time away.

Thank you for your consideration.

Sincerely,

Name: Vera Langhans

Date: 4-27-2026

8500 Boston State Road Boston, New York 14025-9848