AGENDA

REGULAR BOARD MEETING - TOWN OF BOSTON

September 16, 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 September 2, 2026
2. Consideration of all Fund Bills

ITEM NO. III CORRESPONDENCE

1. Town Clerk's Report for August 2026
2. Dog Control Officer Report August 2026
3. 2024 Financial Statements and Auditor Comments
4. August 2026 Income Statement & Cash Balances
5. NYSEG and RG&E Crews Make Major Progress Following Overnight Storm
6. Erie County Comptroller – Erie County Term Registry and Letters being Sent to Rental Operators
7. Application for Use of Meeting Facility – Connect Life Blood Drive 2027

ITEM NO. IV NEW BUSINESS

1. Requests from the Floor (3-minute time limit per person)
2. Public Hearing - Matt Kolo Excavating, LLC, 7631 Zimmerman Road, Site Plan Approval of a proposed Office Building
3. Schedule Public Hearing for Fire Contracts (October 21, 2026 at 7:35 pm)
4. Resolution 2026 – 61 Approving Site Plan for Matt Kolo Excavating, LLC, 7631 Zimmerman Road
5. Resolution 2026 – 62 Authorizing the Town Court to Apply for a JCAP Grant

6. Request for reappointment from David May to Zoning Board of Appeals – Term through 4/1/2031
7. Application for Use of Facility – Town of Boston Event Coordinator, Summer Concert Series 2027

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
SEPTEMBER 2, 2026

DRAFT

TOWN HALL
7:30 P.M.

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

Also Present: Highway Superintendent Robert Telaak, Town Clerk Sandra Quinlan.

Supervisor Keding called the meeting to order at 7:34 pm.

Pledge of Allegiance.

Supervisor Keding stated there are no other Preliminary matters.

Regular business:

A motion was made by Councilwoman Selby and was seconded by Councilwoman Martin to approve the minutes of the August 19, 2026 regular meeting.

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 upon review by the Town Board, that fund bills in the amount of $158,410.46 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:

Code Enforcement Officer Report July 2026

NYS Department of Agricultural and Markets, Re: Notice of Intent – Water System Improvement Project Phase 2, Town of Boston, Erie County Agricultural District No. 15

Erie County Department of Environment and Planning, 30-Day Period for Inclusion of Predominantly Viable Agricultural Lands into Existing Agricultural Districts
Per New York State Agriculture and Markets Law Section 303-b, the Erie County Legislature designated September 1 through September 30 as the annual thirty-day period during which landowners may submit requests to include predominantly viable agricultural land into an existing certified agricultural district. Copies of the application form have been provided to Municipal Clerks, Assessors, and Chief Elected Officials for distribution to interested landowners. The application is also available online at www.erie.gov/agenrollment. The Erie County Department of

Environment and Planning will accept applications from September 1 through September 30. Any questions on this process should be directed to the Erie County Department of Environment and Planning. A public hearing will be scheduled at a later date to consider all requests and recommendations of the Erie County Agricultural and Farmland Protection Board. Contact: Sarah Gatti, Principal Planner Erie County Environment & Planning 95 Franklin Street, 10th Floor Buffalo, NY 14202 Phone: (716) 858-6014 Fax:716-858-7248 Email: agriculture@erie.gov.

Application for Use of Meeting Facility – Southtown's Homeschoolers

Application for Use of Meeting Facility – Erie County, CDBG public hearing

Statement on behalf of NYSDEC and EPA: Monday, August 31, 2026

New business:

Requests from the Floor:

Supervisor Keding stated the floor is open for public comment.

The following persons were heard:

Richard Hawkins
Deputy Miller, Community Engagement Team, Erie County Sheriff's Office

Supervisor Keding stated the floor is closed.

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

RESOLUTION 2026 - 59 APPROVING COLLECTIVE BARGAINING AGREEMENT WITH INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 17

WHEREAS, negotiators for the Town of Boston and the International Union of Operating Engineers ("IUOE") Local 17 have met, negotiated, and reached a tentative agreement covering the calendar years 2027, 2028, and 2029 and setting forth certain changes, modifications, or additions to the existing articles of the collective bargaining agreement between the parties with respect to wages, benefits, and other matters subject to bargaining ("the Agreement"); and
WHEREAS, the members of IUOE Local 17 have lawfully and properly ratified the terms of the Agreement; and
WHEREAS, the Town Board of the Town of Boston finds it in the best interests of the Town to approve the Agreement;
NOW THEREFORE BE IT RESOLVED, that Town Board of the Town of Boston hereby approves the collective bargaining agreement in substantially the form set forth in the current agreement as changed, amended, and modified by the attached tentative agreement that hereby is incorporated by reference; and
IT IS FURTHER RESOLVED, that the Town Supervisor hereby is authorized to execute the collective bargaining agreement on behalf of the Town.

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 Councilman Penders,

RESOLUTION 2026 - 60 **MAPLEWOOD CEMETERY**

WHEREAS, Maplewood Cemetery located on Boston State Road across from the Town Hall has identified a small to medium-size tree which needs to be removed; and
WHEREAS, over the years some of the trees have fallen creating damage to headstones, while other trees are weakened thus remaining a liability; and
WHEREAS, the cemetery is run as a non-for-profit organization with limited income to fix the damages and obtain proper tree removal to avoid further damage that will most likely be caused in storms typically exhibited in the town if left untreated; and
WHEREAS, the caretakers of Maplewood cemetery are seeking assistance from the Town; and
WHEREAS, Town Law Section 165-A allows municipalities to provide funding, goods, and/or services to public cemeteries as defined by the not-for-profit corporation law; and
WHEREAS, under Town Law Section 291 the town would be required to take over the cemetery if abandoned by the current caretakers;
NOW THEREFORE BE IT RESOLVED, that the Boston Town Board hereby authorizes the Highway Superintendent and Parks Department to coordinate public service(s) for the requested assistance for Maplewood cemetery; and

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 Selby to schedule a public hearing for the Federal Community Development Grant (CDBG), September 30, 2026 at 7:35 pm.

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 to appoint Sean Kelly to the Machine Equipment Operator (MEO) position in the Highway Department, amended by Supervisor Keding to include approval as set forth in the Collective Bargaining Agreement, MEO1.

DRAFT

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

five (5) Yes Carried

Supervisor Keding stated that there is no Old business.

Reports and Presentations:

Highway Superintendent Telaak reported on the following:

Regarding a bucket truck, he indicated agreement with a 50/50 cost-sharing arrangement between the Highway and Parks departments, noting that the Town should move forward on acquiring a bucket truck before the holiday season to accommodate flag removal, light changes, and holiday decorations. Reported a drainage issue at the Parks building, where a rotted pipe leading from a receiver has caused a hole to develop in the parking lot. Investigation and repair work is anticipated in the next one to two weeks, with the possibility that additional piping may need to be replaced if further deterioration is found. Brush pickup is ongoing and going well, wood chips are available to residents upon completion of a request form. Highway crews have been mowing shoulders, performing skid paving and edge repairs, and preparing plow trucks for winter and completing inspections.
With regard to salt supply, salt has been delivered but fell short of the quantities ordered. The price of salt increased on September 1st from $57 per ton to $93 per ton. Will talk to the Town attorney to work with the County attorney on a potential class-action with other affected municipalities. Confident that salt on hand is sufficient for the start of winter.

Councilwoman Selby reported on the following:

Extended wishes for a safe and happy Labor Day weekend and reminded the public that school would be resuming shortly, asking motorists to exercise patience with school buses during the early weeks of the year as routes are adjusted and keep an eye out for children.

Councilman Penders reported on the following:

Attended a meeting with the fire departments the previous evening and received an informative overview of the considerable costs associated with firefighting equipment, particularly noting that certain equipment expires in regard to date of manufacture rather than condition or mileage, necessitating replacement regardless of use. A code update meeting is scheduled for the following week. Zoning Board meeting would be held the following evening with six or seven items on the agenda. Acknowledged the 25th anniversary of September 11th, expressing respect for those involved and for individuals still suffering from illnesses resulting from their response to the attacks.

Councilman Stephan reported on the following:

Attended the first Boston Patriot's football game of the season and remarked positively on the large community turnout, commending residents for their strong support of local youth sports. Also echoed Councilwoman Selby's message about patience with school bus routes at the start of the school year.

Councilwoman Martin reported on the following:

Conservation Advisory Council's (CAC), Annual LEAF event will be held on Saturday, September 12th, from 10:00 AM to 2:00 PM at the Town Park, featuring local vendors and environmental awareness programming.

Town Clerk Quinlan reported on the following:

Town Hall will be closed on Monday, September 7th in observance of Labor Day. ConnectLife blood drive from yesterday was successful, collecting 33 units and helping 99 local patients. The next blood drive will be held on Tuesday, October 6th in the community room.
Erie County Department of Health is offering free rabies vaccination clinics for dogs, ferrets, and indoor and outdoor cats at two upcoming locations: Saturday, September 12th from 9:00 AM to 1:00 PM at the Erie County Emergency and Training Operations Center, 3359 Broadway, Cheektowaga; and Saturday, September 19th from 9:00 AM to 1:00 PM at the Town of Hamburg Highway Garage, 2720 Lakeview Road, Hamburg. Current rabies vaccination is required for dog licensing and encouraged residents to take advantage of these clinics. Flyers are available in the Town Hall foyer and on the community corkboard.
Deputy Clerk, Lisa Ranaletta, has taken the initiative to organize a Wreaths Across America event at Maplewood Cemetery, scheduled for December 19th, 2026. Residents and community members are encouraged to sponsor a wreath to be placed on a veteran's grave. A flyer with a QR code for sponsorship is available at Town Hall and will be distributed throughout town.

Supervisor Keding reported on the following:

Slag/NECRA Project Update: Ongoing concerns regarding slag contamination across Erie County. Acknowledged that Town Supervisors and Mayors have not been provided with information identifying which specific parcels within their communities are affected. Reported that of two days prior, standing Tuesday and Friday 9:30 AM meetings have been established for elected officials across Erie and Niagara Counties with the New York State DEC and EPA assessment teams. A public drop-in tabling session will be held on Wednesday, September 9th, from 4:00 PM to 7:00 PM at the Orchard Park Public Library, 4570 South Buffalo Street, Orchard Park. Residents may also contact the NECRA team helpline at 1-844-612-8144, available Monday through Friday, 8:00 AM to 6:00 PM. Available statistical data: approximately 1,078 access forms have been signed by property owners; 847 properties have been screened; of those, approximately 514 received notifications that no additional radiological investigation is needed; and 32 parcels in Erie

County have been referred to the EPA for additional investigation, with 4 properties recommended for voluntary temporary relocation.
Unpaid Water Bills: Reported that the Erie County Water Authority conducted an audit resulting in 135 parcels in the Town of Boston being identified with outstanding water balances, totaling approximately $91,000. This amount must be incorporated into the Town budget and counts against the tax cap, which the Supervisor indicated effectively pushes the Town to or beyond its cap before any budget conversations regarding salaries, salt costs, or other contractual obligations have begun. A resolution placing these debts back onto the respective properties will be presented at one of the next Town Board meetings. Expressed frustration at the lack of advance notice from the Erie County Water Authority.
Holiday Lighting Project: Resident Jay Jackson, Supervisor, LaBella, and the contractor met, and the project is underway. The contractor has obtained state and county permits. Work will be visible along Boston State Road and the public was asked to drive carefully around crew members. Upon completion, all holiday decorations on Town poles will be NYSEG compliant, eliminating past compliance hurdles.
Meeting Schedule Change: A regular Town Board meeting will be held on September 30th, and the meeting typically scheduled for October 7th will not be held. Required media notifications will be issued.
Bank Anticipation Note (BAN): The Town will go to market the following week for a Bank Anticipation Note totaling $4,675,000, which includes $1,085,000 in new money for engineering, environmental, geotechnical, and related studies required for the Water System Improvement Phase 2 project.

A motion was made by Supervisor Keding and was seconded by Councilwoman Selby to adjourn the meeting at 8:01 p.m.

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

five (5) Yes Carried

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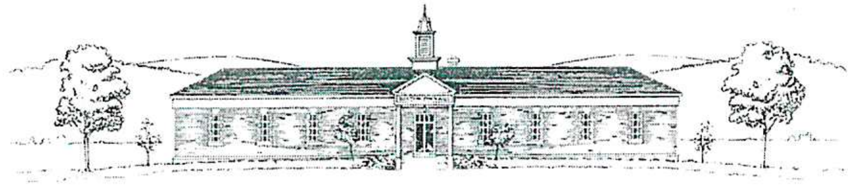
SANDRA L. QUINLAN, BOSTON TOWN CLERK



TOWN OF BOSTON

Town Board Meeting: September 16, 2026 Meeting

Abstract #1 – 2026 Payables	Journal #AP-5927	**$ 175,828.86**

Total Payables Due **$ 175,828.86**

Breakout by Fund:		**2026**
General (A) Fund:	$	17,732.03
Highway (DB) Fund:	$	34,087.52
Lighting (L30) Fund:	$	1,474.69
Fire (SF) Fund:	$	-
Ambulance (SM) Fund:	$	45.00
Refuse & Garbage (SG) Fund:	$	86,960.62
Water Funds:	$	-
Trust & Agency (TA):	$	-
Capital Projects (H):	$	35,529.00
Total expenses submitted for approval:	**$**	**175,828.86**

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

September 16, 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 - 5927 **Journal Desc: AP Batch 33** **Journal Date: 9/16/2026** **Account Period: 9 - Sep** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-0600-0000-0000	ACCOUNTS PAYABLE	Fund A00 AP Account	9/16/2026	Fund A00 AP Account	$0.00	$17,732.03	$0.00	85
A00-1110-4000-0000	TOWN JUSTICE-CONTR	Amazon Capital Services 16RP-717J-JCYH COURTS: Black Toner, Color Copy paper	9/16/2026	Vendor#: 2003	$135.62	$0.00	$0.00	46
A00-1110-4000-0000	TOWN JUSTICE-CONTR	Amazon Capital Services 11F4-HVMY-7DF6 COURTS: 2027 Wall Calendar	9/16/2026	Vendor#: 2003	$13.15	$0.00	$0.00	47
A00-1220-0400-0000	SUPERVISOR- CONTR	Amazon Capital Services 1F19-4DTG-QTWY SUPERVISOR/BOOKEEPER: Markers, Memo Book, notepads, message book, blue copy paper / IT: Portable Monitor / BUILDINGS: Tool Set	9/16/2026	Vendor#: 2003	$59.26	$0.00	$0.00	73
A00-1220-0400-0000	SUPERVISOR- CONTR	Visa 9957 - August 2026 August 2026 Visa Bill - Training Registration, Adobe	9/16/2026	Vendor#: 1863	$90.00	$0.00	$0.00	15
A00-1220-0400-0000	SUPERVISOR- CONTR	Elysia Pericak 9/10/2026 Mileage Reimbursement - Supervisor's Roundtable hosted by Drescher & Malecki - 2027 Budget Topics (31.4 miles x $0.76)	9/16/2026	Vendor#: 1872	$23.86	$0.00	$0.00	71
A00-1410-0401-0000	TOWN CLERK- CONTR	Amazon Capital Services 1VWW-KCT9-PFYQ TOWN CLERK: Name Badge Holder 150 Pieces	9/16/2026	Vendor#: 2003	$21.99	$0.00	$0.00	14
A00-1410-0401-0000	TOWN CLERK- CONTR	Amazon Capital Services 1T9K-KKXG-FVX6 TOWN CLERK: White Rectangle Labels	9/16/2026	Vendor#: 2003	$30.99	$0.00	$0.00	65
A00-1420-0401-0000	ATTORNEY- CONTR	ATTEA & ATTEA, P.C. 14259 Real Estate Disputes & Litigation - 7074 State Road, 7169 State Road, 7182 State Road, 7355 State Road	9/16/2026	Vendor#: 633	$697.50	$0.00	$0.00	19
A00-1440-0400-0000	ENGINEER- CONTR	CPL 120104 Project No. R25.17299.00 - General Services - Services Ending 7/31/26	9/16/2026	Vendor#: 1918	$148.24	$0.00	$0.00	44
A00-1620-0400-0000	BUILDINGS- CONTR	Amazon Capital Services 11F4-HVMY-7LC3 BUILDINGS: Duracell C Batteries 8-count	9/16/2026	Vendor#: 2003	$33.78	$0.00	$0.00	42
A00-1620-0400-0000	BUILDINGS- CONTR	Kinsley Group, Inc. SCHED0208128 Preventive Maintenance on Town Hall Generator - Contract #0607287 (Resolution 2025-108)	9/16/2026	Vendor#: 2144	$731.00	$0.00	$0.00	40
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4281672752 All Buildings - Mats & Supplies	9/16/2026	Vendor#: 1758	$199.84	$0.00	$0.00	48
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4281672752 All Buildings - Mats & Supplies	9/16/2026	Vendor#: 1758	$46.39	$0.00	$0.00	49
A00-1620-0400-0000	BUILDINGS- CONTR	VERIZON WIRELESS 6152406194 Cell Phones for Town - August 2026	9/16/2026	Vendor#: 53	$31.26	$0.00	$0.00	68

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5927 | Journal Desc: AP Batch 33 | Journal Date: 9/16/2026 | Account Period: 9 - Sep | Status: Currently Active

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-1620-0400-0000	BUILDINGS- CONTR	RUCKER LUMBER INC. BLDG Acct. - August 2026 BLDG Acct. #1475 - Invoice #'s 189781	9/16/2026	Vendor#: 24	$12.99	$0.00	$0.00	6
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4280100705 All Buildings - Mats & Supplies	9/16/2026	Vendor#: 1758	$199.84	$0.00	$0.00	1
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4280100705 All Buildings - Mats & Supplies	9/16/2026	Vendor#: 1758	$47.09	$0.00	$0.00	2
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701082126 Acct. #141759701 - Town Hall - Fax/Internet/Alarms (8/29/26 - 9/28/26); Fees & Surcharges	9/16/2026	Vendor#: 1242	$340.00	$0.00	$0.00	9
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701082126 Acct. #141759701 - Town Hall - Fax/Internet/Alarms (8/29/26 - 9/28/26); Fees & Surcharges	9/16/2026	Vendor#: 1242	$23.33	$0.00	$0.00	10
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701082126 Acct. #141759701 - Town Hall - Fax/Internet/Alarms (8/29/26 - 9/28/26); Fees & Surcharges	9/16/2026	Vendor#: 1242	$150.00	$0.00	$0.00	11
A00-1620-0400-0000	BUILDINGS- CONTR	John W. Danforth Company SRVCE00067216 Service Call - Town Hall Community Room - Daiken Mini Split Power Issues	9/16/2026	Vendor#: 1897	$444.00	$0.00	$0.00	33
A00-1620-0400-0000	BUILDINGS- CONTR	MONROE EXTINGUISHER CO. I195303 Semi-Annual System Inspection, fusible link, blow off caps, & line test - Snack Shack	9/16/2026	Vendor#: 115	$603.00	$0.00	$0.00	22
A00-1620-0400-0000	BUILDINGS- CONTR	MONROE EXTINGUISHER CO. I195304 Semi-Annual System Inspection, fusible link, blow off caps, & line test - Community Room Kitchen	9/16/2026	Vendor#: 115	$571.50	$0.00	$0.00	23
A00-1620-0400-0000	BUILDINGS- CONTR	RICHARD-CIN SIGNS & SUPPLIES 4251 Insurance Claim Signs (Res. 2026-57) - Welcome to Town of Boston / Boston Historical Society / Boston Valley Conservation Society	9/16/2026	Vendor#: 91	$282.50	$0.00	$0.00	26
A00-1620-0400-0000	BUILDINGS- CONTR	Amazon Capital Services 1F19-4DTG-QTWY SUPERVISOR/BOOKEEPER: Markers, Memo Book, notepads, message book, blue copy paper / IT: Portable Monitor / BUILDINGS: Tool Set	9/16/2026	Vendor#: 2003	$22.98	$0.00	$0.00	72
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	Cintas 4281672752 All Buildings - Mats & Supplies	9/16/2026	Vendor#: 1758	$141.89	$0.00	$0.00	52
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	Certified Pest Solutions 72672 September 2026 Pest Control Services - Trooper Barracks	9/16/2026	Vendor#: 1811	$60.00	$0.00	$0.00	39

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5927 **Journal Desc: AP Batch 33** **Journal Date: 9/16/2026** **Account Period: 9 - Sep** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-1650-0400-0000	CENT COMMUNICATIONS-CONTR	Vaspian, LLC INV-053257 September 2026 - VOIP Phone Systems (20 Extensions)	9/16/2026	Vendor#: 1947	$408.00	$0.00	$0.00	38
A00-1650-0400-0000	CENT COMMUNICATIONS-CONTR	Amazon Capital Services 1F19-4DTG-QTWY SUPERVISOR/BOOKEEPER: Markers, Memo Book, notepads, message book, blue copy paper / IT: Portable Monitor / BUILDINGS: Tool Set	9/16/2026	Vendor#: 2003	$59.49	$0.00	$0.00	74
A00-1650-0400-0000	CENT COMMUNICATIONS-CONTR	Visa 9957 - August 2026 August 2026 Visa Bill - Training Registration, Adobe	9/16/2026	Vendor#: 1863	$260.87	$0.00	$0.00	16
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	Quadient Finance USA, Inc. 8/24/2026 Acct. #7900 0440 8021 9839 - Postage Balance, Late Fee, & Finance Charge	9/16/2026	Vendor#: 1943	$1,000.00	$0.00	$0.00	7
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	Quadient Leasing USA, Inc. Q2510135 Postage Machine Lease (9/30/26 - 12/29/26) - New Lease #N26062193	9/16/2026	Vendor#: 1945	$460.50	$0.00	$0.00	20
A00-1910-0000-0000	UNALLOCATED INSURANCE	Arthur J. Gallagher Risk Management Services, LLC 6321792 Policy Change - Add EZ GO Golf Cart, John Deere Rototiller, 2010 Field Groomer, 2019 John Deere Tractor to Inland Marine Policy - Effective 9/1/26	9/16/2026	Vendor#: 2113	$60.00	$0.00	$0.00	43
A00-1930-0000-0000	JUDGEMENT AND CLAIMS	Quadient Finance USA, Inc. 8/24/2026 Acct. #7900 0440 8021 9839 - Postage Balance, Late Fee, & Finance Charge	9/16/2026	Vendor#: 1943	$54.36	$0.00	$0.00	8
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	RICHARD-CIN SIGNS & SUPPLIES 4260 9 Road Signs (Street Names, Dead End) + 12 Yellow Delineators	9/16/2026	Vendor#: 91	$540.05	$0.00	$0.00	61
A00-3510-0400-0000	DOG CONTROL- CONTR	VERIZON WIRELESS 6152406194 Cell Phones for Town - August 2026	9/16/2026	Vendor#: 53	$31.26	$0.00	$0.00	67
A00-3620-0400-0000	SAFETY INSPECT- CONTR	VERIZON WIRELESS 6152406194 Cell Phones for Town - August 2026	9/16/2026	Vendor#: 53	$62.52	$0.00	$0.00	66
A00-3620-0400-0000	SAFETY INSPECT- CONTR	Amazon Capital Services 1YN1-XXXR-7X6V CODE ENFORCEMENT: Pens, Sticky notes	9/16/2026	Vendor#: 2003	$47.18	$0.00	$0.00	21
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	VERIZON WIRELESS 6152406194 Cell Phones for Town - August 2026	9/16/2026	Vendor#: 53	$31.26	$0.00	$0.00	69
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	On-Site Employee Testing, Inc. 10653 Random DOT Urine & Drug Test (8/27/26)	9/16/2026	Vendor#: 2165	$268.20	$0.00	$0.00	57
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4280337469 HIGHWAY: Uniforms	9/16/2026	Vendor#: 1758	$77.19	$0.00	$0.00	55

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Journal Number: AP - 5927 **Journal Desc: AP Batch 33** **Journal Date: 9/16/2026** **Account Period: 9 - Sep** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4281086567 HIGHWAY: Uniforms	9/16/2026	Vendor#: 1758	$77.19	$0.00	$0.00	56
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4281672752 All Buildings - Mats & Supplies	9/16/2026	Vendor#: 1758	$66.99	$0.00	$0.00	50
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4281672752 All Buildings - Mats & Supplies	9/16/2026	Vendor#: 1758	$68.04	$0.00	$0.00	51
A00-5132-0400-0000	GARAGE-CONTR	Charter Communications 144899501082126 Acct. #144899501 - HWY - Fax/Alarm/Cable (8/29/26 - 9/28/26); Fees & Surcharges	9/16/2026	Vendor#: 1242	$67.98	$0.00	$0.00	12
A00-5132-0400-0000	GARAGE-CONTR	Charter Communications 144899501082126 Acct. #144899501 - HWY - Fax/Alarm/Cable (8/29/26 - 9/28/26); Fees & Surcharges	9/16/2026	Vendor#: 1242	$10.78	$0.00	$0.00	13
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4280100705 All Buildings - Mats & Supplies	9/16/2026	Vendor#: 1758	$66.99	$0.00	$0.00	3
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4280100705 All Buildings - Mats & Supplies	9/16/2026	Vendor#: 1758	$68.04	$0.00	$0.00	4
A00-5182-0400-0000	STREET LIGHTING-CONTR	NYSEG 8/26 - Acct. #1001-3627-434 Acct. #1001-3627-434 - St. Light, Entire R3 (2540 kwh)	9/16/2026	Vendor#: 37	$2,041.56	$0.00	$0.00	29
A00-5182-0400-0000	STREET LIGHTING-CONTR	NYSEG 8/26 - Acct. #1001-3627-426 Acct. #1001-3627-426 - St. Light Entire R2 (1060 kwh)	9/16/2026	Vendor#: 37	$181.25	$0.00	$0.00	31
A00-5182-0400-0000	STREET LIGHTING-CONTR	NYSEG 8/26 - Acct. #1005-2715-660 Acct. #1005-2715-660 - 219 Lights (323 kwh)	9/16/2026	Vendor#: 37	$48.24	$0.00	$0.00	32
A00-6410-0400-0000	PUBLICITY-CONTR	Lee Enterprises, Inc. A8312026 5032578 Acct. #870000005032578 - Job Postings 8/7/26 & 8/14/26 - PT Code Enforcement, PT Laborer, Sub. Asst. Nutrition, Asst. Code Enforcement, FT Highway MEO	9/16/2026	Vendor#: 2077	$791.10	$0.00	$0.00	27
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	RURAL TRANSIT SERVICE, INC. 9/11/2026 Rural Transit Van Service for 6/1/27 - 5/31/28	9/16/2026	Vendor#: 1555	$444.00	$0.00	$0.00	70
A00-7110-0400-0000	PARKS- CONTR	BOSTON HIGHWAY DEPT. August 2026 - Parks August 2026 - Parks Gas (47.88 Gallons) & Diesel (83.85 Gallons)	9/16/2026	Vendor#: 90	$312.33	$0.00	$0.00	53
A00-7110-0400-0000	PARKS- CONTR	BOSTON HIGHWAY DEPT. August 2026 - Parks August 2026 - Parks Gas (47.88 Gallons) & Diesel (83.85 Gallons)	9/16/2026	Vendor#: 90	$187.21	$0.00	$0.00	54
A00-7110-0400-0000	PARKS- CONTR	PIONEER MANUFACTURING COMPANY INV-313644 Account #TO9469 - Game Day Aerosol - White (8), Blue (2)	9/16/2026	Vendor#: 1358	$998.00	$0.00	$0.00	17
A00-7270-0400-0000	BAND CONCERTS- CONTR	TOPS MARKETS LLC B0700783152 Water for Bands at Summer Concert Series	9/16/2026	Vendor#: 1424	$19.45	$0.00	$0.00	83

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5927 | Journal Desc: AP Batch 33 | Journal Date: 9/16/2026 | Account Period: 9 - Sep | Status: Currently Active

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-8010-0400-0000	ZONING-CONTR	SARAH DESJARDINS May 2026 - Sept 2026 May 2026 - Sept 2026 - Zoning Board Assistance (6 hours) & Planning Board Assistance (33.5 hours & 4 meetings)	9/16/2026	Vendor#: 1560	$480.00	$0.00	$0.00	24
A00-8020-0400-0000	PLANNING- CONTR	SARAH DESJARDINS May 2026 - Sept 2026 May 2026 - Sept 2026 - Zoning Board Assistance (6 hours) & Planning Board Assistance (33.5 hours & 4 meetings)	9/16/2026	Vendor#: 1560	$3,280.00	$0.00	$0.00	25
DB0-0600-0000-0000	ACCOUNTS PAYABLE	Fund DB0 AP Account	9/16/2026	Fund DB0 AP Account	$0.00	$34,087.52	$0.00	90
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	GERNATT ASPHALT PRODUCTS, INC. 26713 09F21HB-9.5mm<.3-402.09 Asphalt for POP (39.95 tons) & Roadwork (119.90 tons)	9/16/2026	Vendor#: 212	$3,166.04	$0.00	$0.00	81
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	GERNATT ASPHALT PRODUCTS, INC. 26713 09F21HB-9.5mm<.3-402.09 Asphalt for POP (39.95 tons) & Roadwork (119.90 tons)	9/16/2026	Vendor#: 212	$11,355.07	$0.00	$0.00	82
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts August 2026 - HWY Stmt. HWY Acct. #1961772 - Invoice 350550, 350809, 351676, 352845	9/16/2026	Vendor#: 204	$61.84	$0.00	$0.00	77
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts August 2026 - HWY Stmt. HWY Acct. #1961772 - Invoice 350550, 350809, 351676, 352845	9/16/2026	Vendor#: 204	$64.54	$0.00	$0.00	78
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts August 2026 - HWY Stmt. HWY Acct. #1961772 - Invoice 350550, 350809, 351676, 352845	9/16/2026	Vendor#: 204	$11.81	$0.00	$0.00	79
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts August 2026 - HWY Stmt. HWY Acct. #1961772 - Invoice 350550, 350809, 351676, 352845	9/16/2026	Vendor#: 204	$101.24	$0.00	$0.00	80
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Sweeper Parts Sales 44527 Deaeration Tank (Aluminum)	9/16/2026	Vendor#: 1992	$977.26	$0.00	$0.00	37
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	SHERWIN-WILLIAMS CO. 82925184580826 Paint for Highway (Orange)	9/16/2026	Vendor#: 294	$59.80	$0.00	$0.00	45
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 140708 Material Cut to Size (5 pieces) for '96 IH	9/16/2026	Vendor#: 134	$115.25	$0.00	$0.00	59
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	BUFFALO BEARINGS, INC. 0111108 Housing for Mounted Bearing units, 4B FL Cart SRB	9/16/2026	Vendor#: 977	$422.32	$0.00	$0.00	60

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5927 **Journal Desc: AP Batch 33** **Journal Date: 9/16/2026** **Account Period: 9 - Sep** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	RUCKER LUMBER INC. HWY Acct. - August 2026 HWY Acct. #1470 - Invoice #189774, 189877, 189884	9/16/2026	Vendor#: 24	$30.30	$0.00	$0.00	62
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	RUCKER LUMBER INC. HWY Acct. - August 2026 HWY Acct. #1470 - Invoice #189774, 189877, 189884	9/16/2026	Vendor#: 24	$9.99	$0.00	$0.00	63
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	RUCKER LUMBER INC. HWY Acct. - August 2026 HWY Acct. #1470 - Invoice #189774, 189877, 189884	9/16/2026	Vendor#: 24	$10.99	$0.00	$0.00	64
DB0-5142-0400-0000	SNOW REMOVAL- CONTRACTUAL	Compass Minerals America 1698053 Salt (225.08 tons) - Tickets 9753725, 9753726, 9753727, 9753728, 9753729, 9753730	9/16/2026	Vendor#: 1694	$13,007.37	$0.00	$0.00	75
DB0-5142-0400-0000	SNOW REMOVAL- CONTRACTUAL	Compass Minerals America 1698484 Salt (81.22 tons) - Tickets 9753731, 9753732	9/16/2026	Vendor#: 1694	$4,693.70	$0.00	$0.00	76
H04-0600-0000-0000	ACCOUNTS PAYABLE	Fund H04 AP Account	9/16/2026	Fund H04 AP Account	$0.00	$110.00	$0.00	93
H04-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 1	Department of Environmental Conservation 9990000721869 Permit #NYR11P030 - Water System Improvements Phase 1 - SPDES CONS (2025)	9/16/2026	Vendor#: 1729	$110.00	$0.00	$0.00	84
H08-0600-0000-0000	ACCOUNTS PAYABLE	Fund H08 AP Account	9/16/2026	Fund H08 AP Account	$0.00	$1,479.00	$0.00	87
H08-1620-0200-0000	FUEL TANK REPLACEMENT - NEW FUEL ISLAND	LaBella Associates 317333 Project No. 2252167 - Design Fuel Tanks (7/18/2026 - 8/21/2026)	9/16/2026	Vendor#: 1901	$1,479.00	$0.00	$0.00	18
H09-0600-0000-0000	ACCOUNTS PAYABLE	Fund H09 AP Account	9/16/2026	Fund H09 AP Account	$0.00	$13,300.00	$0.00	92
H09-8297-0200-0000	UTILITIES, OTHER - CAPITAL OUTLAY	Loudon Building Company INC HLM - Pay App #1 Holiday Light Modifications	9/16/2026	Vendor#: 2148	$13,300.00	$0.00	$0.00	58
H10-0600-0000-0000	ACCOUNTS PAYABLE	Fund H10 AP Account	9/16/2026	Fund H10 AP Account	$0.00	$20,640.00	$0.00	91
H10-1440-0200-0000	ENGINEERING - WATER PHASE 2	CPL 120497 Project No. R25.17975.00 - Water Phase 2 - Services Ending 8/28/26	9/16/2026	Vendor#: 1918	$20,640.00	$0.00	$0.00	41
L30-0600-0000-0000	ACCOUNTS PAYABLE	Fund L30 AP Account	9/16/2026	Fund L30 AP Account	$0.00	$1,474.69	$0.00	88
L30-5182-0401-0000	CONTRACTS	NYSEG 8/26 - Acct. #1001-3627-418 Acct. #1001-3627-418 - St. Light Dist. 1, R3 (1650 kwh)	9/16/2026	Vendor#: 37	$1,398.06	$0.00	$0.00	28
L30-5182-0401-0000	CONTRACTS	NYSEG 8/26 - Acct. #1001-3627-400 Acct. #1001-3627-400 - St. Light Dist. 1, R2 (330 kwh)	9/16/2026	Vendor#: 37	$76.63	$0.00	$0.00	30
SG0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SG0 AP Account	9/16/2026	Fund SG0 AP Account	$0.00	$86,960.62	$0.00	89

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5927 | Journal Desc: AP Batch 33 | Journal Date: 9/16/2026 | Account Period: 9 - Sep | Status: Currently Active

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	WASTE MANAGEMENT 0046751-2068-9 August 2026 Curb Service & Hazardous Waste Collection / July 2026 Recycling Charge (59.57 tons)	9/16/2026	Vendor#: 432	$74,048.27	$0.00	$0.00	34
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	WASTE MANAGEMENT 0046751-2068-9 August 2026 Curb Service & Hazardous Waste Collection / July 2026 Recycling Charge (59.57 tons)	9/16/2026	Vendor#: 432	$8,053.76	$0.00	$0.00	35
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	WASTE MANAGEMENT 0046751-2068-9 August 2026 Curb Service & Hazardous Waste Collection / July 2026 Recycling Charge (59.57 tons)	9/16/2026	Vendor#: 432	$4,858.59	$0.00	$0.00	36
SM0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SM0 AP Account	9/16/2026	Fund SM0 AP Account	$0.00	$45.00	$0.00	86
SM0-4540-0400-0000	CONTRACTUAL	HEALTHWORKS-WNY, LLP 550415 Boston EMS - Respirator Tests (8/20/26)	9/16/2026	Vendor#: 1499	$45.00	$0.00	$0.00	5
Total Number of 93 Transactions			No Errors		$175,828.86	$175,828.86	$0.00	

AP - 5927 Summary By Fund Number

Fund	Debit	Credit	ENC\LIQ
A00	$17,732.03	$17,732.03	$0.00
DB0	$34,087.52	$34,087.52	$0.00
H04	$110.00	$110.00	$0.00
H08	$1,479.00	$1,479.00	$0.00
H09	$13,300.00	$13,300.00	$0.00
H10	$20,640.00	$20,640.00	$0.00
L30	$1,474.69	$1,474.69	$0.00
SG0	$86,960.62	$86,960.62	$0.00
SM0	$45.00	$45.00	$0.00
Total	**$175,828.86**	**$175,828.86**	**$0.00**

AUDITED & APPROVED BY TOWN BOARD, RECORDED BY TOWN CLERK______________________ DATE__________

TOWN CLERK'S MONTHLY REPORT

TOWN OF BOSTON, NEW YORK

AUGUST, 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				
	19	DECALS	153.53	
	2	MARRIAGE LICENSES NO. 26011 TO 26012	35.00	
	4	PHOTOCOPIES	1.00	
	1	BIRTH CERTIFICATES	10.00	
	17	DEATH CERTIFICATES	170.00	
	2	MARRIAGE CERTIFICATES	20.00	
		TOTAL TOWN CLERK FEES		**389.53**
A1550				
	1	DISPOSITION OF DOG	25.00	
		TOTAL A1550		**25.00**
A2110				
	5	VARIANCE	1,000.00	
		TOTAL A2110		**1,000.00**
A2544				
	56	DOG LICENSES	514.00	
		TOTAL A2544		**514.00**
A2555				
	26	BUILDING PERMITS	5,183.50	
	3	CERTIFICATE OF OCCUPANCY	150.00	
	1	PLANNING BD SUB DIV REV	400.00	
	20	CERT OF COMPLIANCE	1,000.00	
	1	PUBLIC HEARING FEE	100.00	
		TOTAL A2555		**6,833.50**
A2590				
	1	MOBILE HOME PARK LICENSE	1,425.00	
		TOTAL A2590		**1,425.00**
SR2130				
	2	REFUSE & GARBAGE	258.46	
	78	WM BAG STICKER	234.00	
		TOTAL SR2130		**492.46**

DISBURSEMENTS

PAID TO SUPERVISOR FOR GENERAL FUND	10,187.03
PAID TO SUPERVISOR FOR REFUSE & GARBAGE	492.46
PAID TO NYSDEC FOR DECALS	2,548.47
PAID TO NYS ANIMAL POPULATION CONTROL PROGRAM	64.00
PAID TO NYS HEALTH DEPT FOR MARRIAGE LICENSES	45.00
TOTAL DISBURSEMENTS	**13,336.96**

SEPTEMBER 1, 2026 ______________________, SUPERVISOR
JASON KEDING SEPT 9th 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

4th day of September 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

TOWN OF BOSTON DOG CONTROL OFFICER REPORT

Month of : August 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	1	9	3	15
Phone Calls Returned	2	1	9	25 follow up calls from 8 19 25 + 2	14
# of alive dogs picked up	–	–	1	–	1
# of dead dogs picked up	–	–	–	–	0
# of dogs released to owner	–	–	1	–	1
# of dogs euthenized	–	–	–	–	0
# of dogs adopted	–	–	–	–	0
# of dogs impounded	–	–	–	–	0

Signature of Dog Controll Officer: [signature]

Date Submitted: 9.4.24

TOWN OF BOSTON, NEW YORK

Basic Financial Statements, Required Supplementary Information and Supplementary Information for the Year Ended December 31, 2024

TOWN OF BOSTON, NEW YORK
Table of Contents
Year Ended December 31, 2024

Page

(continued)

TOWN OF BOSTON, NEW YORK
Table of Contents
Year Ended December 31, 2024

(concluded)

Page

As management of the Town of Boston, New York (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

Financial Highlights

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $4,147,788 (*net position*). This consists of $2,409,449 net investment in capital assets, $4,621,163 restricted for specific purposes, and unrestricted net position of ($2,882,824).

- The Town's total net position increased by $557,865 during the year ended December 31, 2024.

- At the end of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of $7,894,926, an decrease of $135,971 in comparison with the prior year's fund balance of $8,030,897.

- At the end of the current fiscal year, *unassigned fund balance* for the General Fund was $1,505,816, or approximately 59.5 percent of total General Fund expenditures and transfers out. This total amount is *available for spending* at the Town's discretion and constitutes approximately 59.0 percent of the General Fund's total fund balance of $2,552,204 at December 31, 2024.

- During the year ended December 31, 2024, the Town's total serial bonds outstanding decreased by $171,751 as a result of the Town's scheduled principal payments.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements can be found on pages 10-11 of this report.

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

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

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

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

The basic governmental fund financial statements can be found on pages 12-15 of this report.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources are not available to support the Town's own programs. The Town maintains one fiduciary fund, the Custodial Fund.

The fiduciary fund statements can be found on pages 16-17 of this report.

Notes to the financial statements—The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18-44 of this report.

Other information—In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Town's net pension liability/(asset)—Employees' retirement system, the Town's total pension liability related to its length of service awards program and the Town's budgetary comparison schedules for the General Fund, Highway—Town Wide Fund, Fire Protection Fund, Water Fund, and the Garbage and Refuse Fund. Required Supplementary Information and related notes to the required supplementary information can be found on pages 45-52 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented as other supplementary information immediately following the Required Supplementary Information in the Supplementary Information section on pages 53-54 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $4,147,788 at the close of the most recent fiscal year, as compared to $3,589,923, at the close of the fiscal year ended December 31, 2023.

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

Table 1—Condensed Statements of Net Position—Primary Government

	Governmental Activities	
	December 31, 2024	December 31, 2023
Current assets	$ 12,692,576	$ 10,336,810
Noncurrent assets	7,596,903	7,002,754
Total assets	20,289,479	17,339,564
Deferred outflows of resources	1,914,285	1,864,076
Total deferred outflows of resources	1,914,285	1,864,076
Current liabilities	4,328,783	1,744,535
Noncurrent liabilities	11,529,617	11,476,091
Total liabilities	15,858,400	13,220,626
Deferred inflows of resources	2,197,576	2,393,091
Total deferred inflows of resources	2,197,576	2,393,091
Net position:		
Net investment in capital assets	2,409,449	2,143,936
Restricted	4,621,163	4,394,845
Unrestricted	(2,882,824)	(2,948,858)
Total net position	$ 4,147,788	$ 3,589,923

The largest portion of the Town's net position, $4,621,163, represents resources that are subject to external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

An additional portion of the Town's net position, $2,409,449, reflects its investment in capital assets (e.g. land, buildings, machinery, equipment, right-to-use leased equipment and infrastructure), net of accumulated depreciation less any related debt used to acquire those assets. The Town uses these capital assets to provide a variety of services to citizens; consequently, these assets are *not* available for future spending. Although the Town's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining component of the Town's net position, ($2,882,824), is considered to be an unrestricted deficit. This deficit does not mean that the Town does not have resources available to meet its obligations in the ensuing year; rather, it reflects liabilities not related to the Town's capital assets and are not expected to be repaid from current resources. These long-term liabilities, including bonds payable, installment purchase debt, capital leases, compensated absences, and net pension liability, are funded annually within the funds.

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2024 and December 31, 2023.

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

	Governmental Activities	
	Year Ended December 31,	
	2024	2023
Program revenues:		
Charges for services	$ 263,662	$ 233,206
Capital grants and contributions	217,913	168,028
General revenues	6,174,612	6,212,234
Total revenues	6,656,187	6,613,468
Total expenses	6,098,322	5,566,214
Change in net position	557,865	1,047,254
Net position–beginning	3,589,923	2,542,669
Net position–ending	$ 4,147,788	$ 3,589,923

A summary of sources of revenues for the years ended December 31, 2024 and December 31, 2023 is presented in Table 3 below.

Table 3—Summary of Sources of Revenues—Primary Government

	Year Ended December 31,	
	2024	2023
Charges for services	$ 263,662	$ 233,206
Capital grants and contributions	217,913	168,028
Property taxes, tax items and non-property taxes	4,978,967	4,925,062
Use of money and property	695,324	663,934
Sale of property and compensation for loss	8,594	83,556
Miscellaneous	13,399	4,127
Interfund revenues	76,493	78,127
Unrestricted state aid	220,684	195,697
Federal aid	181,151	261,731
Total revenues	$ 6,656,187	$ 6,613,468

The Town's most significant source of revenues for the year ended December 31, 2024 was property taxes, tax items and non-property taxes, which accounted for $4,978,967, or 74.8 percent of total revenues. The next largest source of revenue was use of money and property, which accounted for $695,324, or 10.4 percent of total revenues. The Town's most significant source of revenues for the year ended December 31, 2023 was property taxes, tax items and non-property taxes, which accounted for $4,925,062, or 74.5 percent of total revenues. The next largest source of revenue was use of money and property, which accounted for $663,934, or 10.0 percent of total revenues.

A summary of program expenses for the years ended December 31, 2024 and December 31, 2023 is presented below in Table 4:

Table 4—Summary of Program Expenses—Primary Government

	Year Ended December 31,	
	2024	2023
General government support	$ 1,203,910	$ 1,019,651
Public safety	1,019,189	957,000
Health	107,397	51,939
Transportation	420,226	1,386,286
Economic assistance and opportunity	60,103	61,767
Culture and recreation	477,623	943,078
Home and community services	2,584,524	972,895
Interest and other fiscal charges	225,350	173,598
Total expenses	$ 6,098,322	$ 5,566,214

The Town's most significant expense items for the year ended December 31, 2024 were home and community services of $2,584,524, or 42.4 percent of total expenses, general government support of $1,203,910, or 19.7 percent of total expenses, and public safety of $1,019,189, or 16.7 percent of total expenses. The Town's most significant expense items for the year ended December 31, 2023 were transportation of $1,386,286, or 24.9 percent of total expenses, general government support of $1,019,651, or 18.3 percent of total expenses, and home and community services of $972,895, or 17.5 percent of total expenses.

Financial Analysis of Governmental Funds

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

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

At December 31, 2024, the Town's governmental funds reported combined ending fund balance of $7,894,926, a decrease of $135,971 from the prior year fund balance of $8,030,897. Approximately 4.9 percent of this amount, $386,500 constitutes *unassigned fund balance*, which is available for spending at the Town's discretion. The remainder of fund balance is either *nonspendable, restricted* or *assigned* to indicate that it is (1) not in spendable form, $50,284, (2) restricted for particular purposes, $4,621,163, or (3) assigned for particular purposes, $2,836,979.

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was $1,505,816 while total fund balance decreased to $2,552,204. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 59.0 percent of total General Fund expenditures and other financing uses, while total fund balance represents approximately 100.8 percent of that same amount.

The Town's Highway—Town Wide fund ending fund balance was $1,409,265. $317,538 is restricted for capital projects, $153,433 is reported as fund balance assigned for subsequent year's expenditures, $171,261 is assigned to encumbrances, and $751,991 is *assigned to specific use*. During the year ended December 31, 2024, the Highway—Town Wide fund balance increased $163,818.

The Town's Fire Protection Fund ending fund balance increased $181,376 to an ending fund balance of $2,779,415. $2,601,939 is restricted for LOSAP, $26,773 is assigned for subsequent year's expenditures, and $150,703 is *assigned to specific use.*

The Town's Water Fund increased $151,514 to an ending fund balance of $1,137,752. $387,651 is restricted for debt, $68,788 is assigned for subsequent year's expenditures, and $681,313, is *assigned to specific use*.

The Town's Garbage and Refuse fund ending fund balance increased $65,528 to an ending fund balance of $200,742 and the entire amount of fund balance, of $200,742 is *assigned to specific use*.

The Town's Capital Projects Fund fund balance decreased $283,110 resulting in a deficit ending fund balance of $(1,119,316). This is due to capital outlay expenditures outpacing revenues and the issuance of bond anticipation notes to support projects. The fund balance deficit is anticipated to be remedied through the issuance of long-term debt.

General Fund Budgetary Highlights

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

A summary of the General Fund results of operations for the year ended December 31, 2024 is presented in Table 5 below:

Table 5—General Fund Budget

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues	$ 1,808,783	$ 2,083,934	$ 2,144,788	$ 60,854
Expenditures and other financing uses	2,311,691	2,737,136	2,532,080	205,056
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (502,908)	$ (653,202)	$ (387,292)	$ 265,910

Original budget compared to final budget—During the year, overall budgeted appropriations increased $425,445 primarily due to capital project interfund transfers.

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

Capital Assets and Debt Administration

Capital assets—The Town's investment in capital assets for its governmental activities as of December 31, 2024, amounted to $7,596,903 (net of accumulated depreciation/amortization). This investment in capital assets includes land, buildings, improvements, vehicles and equipment, and infrastructure.

Capital assets net of depreciation for the governmental activities at the years ended December 31, 2024 and 2023 are presented on the following page.

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

	Governmental Activities	
	December 31,	
	2024	2023
Land	$ 203,600	$ 203,600
Construction in progress	632,855	1,990,292
Buildings	2,633,132	2,173,351
Improvements	958,818	900,717
Machinery & equipment	1,249,692	1,186,972
Right-to-use leased equipment	8,290	12,637
Infastructure	1,905,163	534,127
Art and historical treasures	5,353	1,058
Total	$ 7,596,903	$ 7,002,754

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

Long-term debt—At December 31, 2024, the Town had net bonded debt outstanding of $4,059,400, as compared to $4,231,151 at December 31, 2023. During the year, the Town made scheduled principal payments of $171,751.

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

A summary of the Town's long-term liabilities at December 31, 2024 and December 31, 2023 is presented in Table 7 below:

Table 7—Summary of Long-Term Liabilities

	Governmental Activities	
	December 31,	
	2024	2023
Serial bonds	$ 4,059,400	$ 4,231,151
Installment purchase debt	-	13,926
Lease liability	8,738	13,106
Compensated absences	179,285	188,822
Net pension liability-ERS	496,713	751,475
Total pension liability-LOSAP	6,785,481	6,277,611
Total	$ 11,529,617	$ 11,476,091

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

Economic Factors and Next Year's Budgets and Rates

The unemployment rate, not seasonally adjusted, for Erie County during December 2024 was 3.9 percent, as compared to New York State's unemployment rate of 4.7 percent. These factors are considered in preparing the Town's budget.

The Town considered current year operational expenses and estimated increases based on economic factors when establishing the fiscal year 2025 budget. The General Fund tax rate is $0.24 per thousand of assessed value for the 2025 budget year. The Town's 2025 budget includes the appropriation of $509,330 of unassigned fund balance in the General Fund.

Requests for Information

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

TOWN OF BOSTON, NEW YORK
Statement of Net Position
December 31, 2024

	Primary Government
	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 4,514,645
Restricted cash and cash equivalents	3,978,600
Restricted investments	3,293,127
Receivables	28,900
Taxes receivable	1,500
Intergovernmental receivables	114,561
Lease receivable	710,959
Prepaid items	50,284
Capital assets not being depreciated	836,455
Capital assets, net of accumulated depreciation/amortization	6,760,448
Total assets	20,289,479
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows—relating to pensions	1,914,285
Total deferred outflows of resources	1,914,285
LIABILITIES	
Accounts payable	424,618
Accrued liabilities	141,101
Bond anticipation notes payable	3,758,000
Unearned revenue	5,064
Noncurrent liabilities:	
Due within one year	199,001
Due within more than one year	11,330,616
Total liabilities	15,858,400
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows—relating to pensions	1,637,386
Deferred inflows—relating to leases receivable	560,190
Total deferred inflows of resources	2,197,576
NET POSITION	
Net investment in capital assets	2,409,449
Restricted for:	
Tax stabilization	92,724
Capital projects	847,661
LOSAP	3,293,127
Debt	387,651
Unrestricted	(2,882,824)
Total net position	$ 4,147,788

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

TOWN OF BOSTON, NEW YORK

Statement of Activities

Year Ended December 31, 2024

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities
Primary government:				
Governmental activities:				
General government support	$ 1,203,910	$ 202,694	$ -	$ (1,001,216)
Public safety	1,019,189	59,397	-	(959,792)
Health	107,397	1,571	-	(105,826)
Transportation	420,226	-	217,913	(202,313)
Economic assistance and opportunity	60,103	-	-	(60,103)
Culture and recreation	477,623	-	-	(477,623)
Home and community services	2,584,524	-	-	(2,584,524)
Interest and other fiscal charges	225,350	-	-	(225,350)
Total primary government	$ 6,098,322	$ 263,662	$ 217,913	(5,616,747)
General revenues:				
Property taxes and tax items				3,373,229
Non-property taxes				1,605,738
Use of money and property				695,324
Sale of property and compensation for loss				8,594
Miscellaneous				13,399
Interfund revenues				76,493
Unrestricted state aid				220,684
Federal aid				181,151
Total general revenues				6,174,612
Change in net position				557,865
Net position—beginning				3,589,923
Net position—ending				$ 4,147,788

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

TOWN OF BOSTON, NEW YORK
Balance Sheet—Governmental Funds
December 31, 2024

	General	Highway—Town Wide	Fire Protection	Water	Garbage and Refuse	Capital Projects	Nonmajor Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	$ 1,975,359	$ 1,138,469	$ 177,606	$ 759,865	$ 355,813	$ -	$ 107,533	$ 4,514,645
Restricted cash and cash equivalents	488,835	317,538	-	387,651	-	2,645,500	139,076	3,978,600
Restricted investments	-	-	2,601,939	-	-	-	691,188	3,293,127
Receivables	28,900	-	-	-	-	-	-	28,900
Taxes recievable	1,500							1,500
Intergovernmental receivables	37,038	77,312	-	-	211	-	-	114,561
Lease receivable	710,959							710,959
Prepaid items	35,242	15,042	-	-	-	-	-	50,284
Total assets	$ 3,277,833	$ 1,548,361	$ 2,779,545	$ 1,147,516	$ 356,024	$ 2,645,500	$ 937,797	$ 12,692,576
LIABILITIES								
Accounts payable	$ 132,082	$ 117,611	$ 130	$ 9,764	$ 155,282	6,816	$ 2,933	$ 424,618
Accrued liabilities	26,793	21,485	-	-	-	-	-	48,278
Bond anticipation notes payable	-	-	-	-	-	3,758,000	-	3,758,000
Unearned revenue	5,064	-	-	-	-	-	-	5,064
Total liabilities	163,939	139,096	130	9,764	155,282	3,764,816	2,933	4,235,960
DEFERRED INFLOWS OF RESOURCES								
Deferred inflows—leases receivable	560,190	-	-	-	-	-	-	560,190
Deferred inflows—taxes receivable	1,500	-	-	-	-	-	-	1,500
Total deferred inflows of resources	561,690	-	-	-	-	-	-	561,690
FUND BALANCES (DEFICIT)								
Nonspendable	35,242	15,042	-	-	-	-	-	50,284
Restricted	483,771	317,538	2,601,939	387,651	-	-	830,264	4,621,163
Assigned	527,375	1,076,685	177,476	750,101	200,742	-	104,600	2,836,979
Unassigned	1,505,816	-	-	-	-	(1,119,316)	-	386,500
Total fund balances (deficit)	2,552,204	1,409,265	2,779,415	1,137,752	200,742	(1,119,316)	934,864	7,894,926
Total liabilities and fund balances (deficit)	$ 3,277,833	$ 1,548,361	$ 2,779,545	$ 1,147,516	$ 356,024	$ 2,645,500	$ 937,797	$ 12,692,576

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

TOWN OF BOSTON, NEW YORK
Reconciliation of the Balance Sheet—Governmental Funds
to the Government-wide Statement of Net Position
December 31, 2024

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

Total fund balances—governmental funds (page 12)			$ 7,894,926
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statements. The cost of the assets is $13,442,594 and the accumulated depreciation is $5,845,690.			7,596,903
Deferred outflows of resources and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the fund statements:			
Deferred outflows related to employer contributions	$	535,203	
Deferred outflows related to experience, changes of assumptions, investment earnings, and changes in proportion		1,379,082	
Deferred inflows related to pension plans		(1,637,386)	276,899
Amounts relating to taxes receivable have not met the revenue recognition criteria for fund financial purposes and, therefore, have been deferred. However, these revenues are recorded in the government-wide financial statements which report on the full accrual basis of accounting. This is the amount of revenues deferred in the funds, but recognized in the government-wide presentation.			1,500
Net accrued interest expense for serial bonds and BANs is not reported in the fund statements.			(92,823)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements. The effects of these items are:			
Serial bonds	$	(4,059,400)	
Lease liability		(8,738)	
Compensated absences		(179,285)	
Net pension liability—ERS		(496,713)	
Total pension liability—LOSAP		(6,785,481)	(11,529,617)
Net position of governmental activities			$ 4,147,788

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

TOWN OF BOSTON, NEW YORK
Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds
Year Ended December 31, 2024

	General	Highway—Town Wide	Fire Protection	Water	Garbage and Refuse	Capital Projects	Nonmajor Funds	Total Governmental Funds
REVENUES								
Real property taxes and tax items	$ 168,136	$ 864,103	$ 809,049	$ 473,401	$ 943,773	$ -	$ 113,267	$ 3,371,729
Non-property tax items	1,090,738	275,000	150,000	-	-	-	90,000	1,605,738
Departmental income	17,528	-	-	-	3,400	-	-	20,928
Use of money and property	204,080	70,426	210,131	54,584	23,065	36,199	96,839	695,324
Licenses and permits	59,397	-	-	-	-	-	-	59,397
Fines and forfeitures	181,766	-	-	-	-	-	-	181,766
Sale of property and compensation for loss	7,909	685	-	-	-	-	-	8,594
Miscellaneous	13,399	1,571	-	-	-		-	14,970
Interfund revenues	-	76,493	-	-	-	-	-	76,493
State aid	220,684	171,166	-	-	-	46,747	-	438,597
Federal aid	181,151	-	-	-	-	-	-	181,151
Total revenues	2,144,788	1,459,444	1,169,180	527,985	970,238	82,946	300,106	6,654,687
EXPENDITURES								
Current:								
General government support	969,196	-	-	-	-	252,048	-	1,221,244
Public Safety	117,720	-	689,240	-	-	-	-	806,960
Health	-	-	-	-	-	-	107,397	107,397
Transportation	165,802	1,097,116	-	-	-	-	153,662	1,416,580
Economic assistance and opportunity	46,855	-	-	-	-	-	-	46,855
Culture and recreation	361,274	-	-	-	-	23,659	-	384,933
Home and community services	198,191	-	-	70,427	904,710	294,552	-	1,467,880
Employee benefits	271,580	198,510	433,188	-	-	-	52,431	955,709
Debt service:								
Principal	49,367	-	-	126,752	-	-	13,926	190,045
Interest and other fiscal charges	20,532	-	-	155,208	-	16,820	495	193,055
Total expenditures	2,200,517	1,295,626	1,122,428	352,387	904,710	587,079	327,911	6,790,658
Excess (deficiency) of revenues over expenditures	(55,729)	163,818	46,752	175,598	65,528	(504,133)	(27,805)	(135,971)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	134,624	2,706	-	223,729	-	361,059
Transfers out	(331,563)	-	-	(26,790)	-	(2,706)	-	(361,059)
Total other financing sources (uses)	(331,563)	-	134,624	(24,084)	-	221,023	-	-
Net change in fund balances (deficit)	(387,292)	163,818	181,376	151,514	65,528	(283,110)	(27,805)	(135,971)
Fund balances (deficit)—beginning	2,939,496	1,245,447	2,598,039	986,238	135,214	(836,206)	962,669	8,030,897
Fund balances (deficit)—ending	$ 2,552,204	$ 1,409,265	$ 2,779,415	$ 1,137,752	$ 200,742	$ (1,119,316)	$ 934,864	$ 7,894,926

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

TOWN OF BOSTON, NEW YORK
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds to the Government-wide Statement of Activities
Year Ended December 31, 2024

Amounts reported for governmental activities in the statement of activities (page 11) are different because:

Net change in fund balances—total governmental funds (page 14)		$ (135,971)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense and loss on disposals in the current period.		
Capital asset additions	$ 869,269	
Depreciation expense	(274,081)	
Loss on disposals	(1,039)	594,149
Net differences between pension contributions recognized on the fund financial statements and the government-wide financial statements are as follows:		
Town pension contributions and benefit payments	$ 940,129	
Cost of benefits earned net of employee contributions	(1,009,229)	(69,100)
Governmental funds recognize revenues only if they are both measurable and available after the end of the fiscal year; however, the government-wide statements recognize revenue on an accrual basis. This is the effect of the change in deferred revenue during the current year.		1,500
In the statement of activities, interest expense is recognized as it accrues, regardless of when it is paid.		(32,295)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activites. Additionally, in the statement of activities, certain operating expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). The net effect of these differences in the treatment of long-term debt and the related items is as follows:		
Principal payments on serial bonds	$ 171,751	
Principal payment on installment purchase debt	13,926	
Repayment of leases	4,368	
Change in compensated absences	9,537	199,582
Change in net position of governmental activities		$ 557,865

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

TOWN OF BOSTON, NEW YORK
Statement of Fiduciary Net Position—Custodial Fund
December 31, 2024

	Custodial Fund
ASSETS	
Restricted cash and cash equivalents	$ 5,790
Total assets	5,790
LIABILITIES	
Bail deposits	2,790
Total liabilities	2,790
NET POSITION	
Restircted for individuals, organizations and other governments	$ 3,000

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

TOWN OF BOSTON, NEW YORK
Statement of Changes in Fiduciary Net Position—Custodial Fund
Year Ended December 31, 2024

	Custodial Fund
ADDITIONS	
Funds received on behalf of others	$ 11,586
Total additions	11,586
DEDUCTIONS	
Funds distributed on behalf of others	17,331
Total deductions	17,331
Net change in fiduciary net position	(5,745)
Net position—beginning	8,745
Net position—ending	$ 3,000

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Description of Government-Wide Financial Statements

The government-wide financial statements (i.e. statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. The Town reports no business-type activities. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. For the year ended December 31, 2024 the Town reports no component units.

Reporting Entity

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

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

Independently elected officials of the Town include:

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

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

Basis of Presentation—Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

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

Basis of Presentation—Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Town reports the following major governmental funds:

- *General Fund*—The General Fund constitutes the primary operating fund of the Town and includes all operations of the general government, not required to be recorded in other funds. The principal source of revenue for the General Fund is non-property tax items.

- *Highway—Town Wide Fund*—The Highway—Town Wide Fund was established pursuant to Highway Law Section 141 to account for revenues and expenditures specific to highway purposes. The principal source of revenue for the Highway—Town Wide Fund is real property taxes, non-property tax items and State aid.

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

- *Water Fund*—The Water Fund is used to record all revenues and expenditures related to operation and maintenance of the Town's water districts. The principal source of revenue for the Water Fund is real property taxes.

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

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

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

Additionally, the Town reports the following fund type:

- *Fiduciary Fund*—The Custodial fund is used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds account for resources received and disbursements made in accordance with trust agreements or applicable legislative enactments for each particular fund. Fiduciary funds include the *Custodial Fund*. Activities reported in the fiduciary funds include monies from outside entities, controlled and administered by the Town for the benefit of others.

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

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

Measurement Focus and Basis of Accounting

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

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

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

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

The fiduciary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting.*

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

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

Restricted Cash and Cash Equivalents—Restricted cash and cash equivalents represent fund balance restricted for tax stabilization, capital projects purposes, unspent debt proceeds and unearned revenues. The Town reported restricted cash and cash equivalents balances of $3,984,390 within governmental funds.

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

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

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

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

Unearned Revenue—Represents unearned revenue related a New York State Energy Research and Development Authority ("NYSERDA") grant.

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

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

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

The *capital outlays* character classification is employed only for expenditures reported in the Capital Projects Fund. Routine capital expenditures in the General Fund and other governmental funds are included in the appropriate functional category (for example, the purchase of a new highway vehicle included as part of *expenditures—transportation*). At times, amounts reported as *capital outlays* in the Capital Projects Fund will also include non-capitalized, project-related costs (for example, furnishings).

Deferred Outflows/Inflows of Resources—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. At December 31, 2024, the Town has one item that qualifies for reporting in this category. This item represents the effect of the net change in the Town's proportion of the collective net pension liability/(asset), the difference during the measurement period between the Town's contributions and its proportionate share of the total contribution to the pension systems not included in the pension expense, and any contributions to the pension systems made subsequent to the measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. At December 31, 2024, the Town has two items that qualified for reporting in this category. The first item represents the effect of the net change in the Town's proportion of the collective net pension liability/(asset) and the difference during the measurement periods between the Town's contributions, and its proportionate share of the total contributions to the pension systems not included in pension expense and is reported on the government-wide statements. The second item is related to leases receivable and reported on the government-wide statements and on the balance sheet of governmental funds, is recognized at the commencement of the Town's lease receivable and amortized over the life of the lease.

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

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

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

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

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

Revenues and Expenses/Expenditures

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

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

For 2024, tax payments were due January 1st to March 15th without penalty; March 16th to May 2nd had a 7.5% penalty; and 1.5% additional added each month thereafter.

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

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

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

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

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

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

Other

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

Adoption of New Accounting Pronouncements—During the year ended December 31, 2024, the Town implemented the remainder of GASB Statement No. 99, *Omnibus 2022*; No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*; and No. 101, *Compensated Absences*. GASB Statement No. 99 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53. GASB Statement No. 100 improves financial reporting by enhancing accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. GASB Statement No. 101 will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. The implementation of GASB Statements No. remaining portion of 99, 100, and 101 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 No. 102, *Certain Risk Disclosures*, effective for the year ending December 31, 2025; No. 103, *Financial Reporting Model Improvements;* 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. 102, 103, and 104 will have on its financial position and results of operations when such statements are adopted.

Stewardship, Compliance and Accountability

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

- Prior to September 30th, the Town Supervisor files a "tentative" budget with the Town Clerk for the following fiscal year to commence on January 1st. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 2nd.
- The full Town Board reviews the tentative budget and may adjust same before approving a "preliminary" budget and calling for a public hearing, which is generally held in October.
- Following the public hearing, revisions may again be made by the Town Board before filing an adopted budget with Erie County by November 20th.
- Formal annual budgetary accounts are employed as a management control device for the General and Special Revenue Funds.
- During the fiscal year, the Town Board can legally amend the operating budgets and is empowered to implement supplemental appropriations. Budget amendments are required for the departmental budgetary control. All budget amendments and budget transfers require Town Board approval.

Deficit Fund Balance—The Town's Capital Projects Fund reported a deficit fund balance of $1,119,316 at December 31, 2024. The Town anticipates this deficit will be remedied through future issuance of long-term debt. The primary reason for the deficit in this case is that the Town issued bond anticipation notes ("BANs"), which do not qualify for treatment as a long-term liability. Accordingly, the BANs are reported as a fund liability in the Capital Projects Fund balance sheet (rather than an inflow on the statement of revenues, expenditures, and changes in fund balances). When the cash from the BANs is spent, expenditures are reported and fund balance is reduced. Since the BANs are the main source of revenues for the fund, the result is an overall fund deficit. This deficit will be eliminated as resources are obtained (e.g., from revenues, long-term debt issuances, and transfers in) to make the scheduled debt service principal and interest payments on the BANs or retire the BANs.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

Cash and cash equivalents at December 31, 2024 are presented below:

	Governmental Funds	Custodial Funds	Total
Petty cash (uncollateralized)	$ 500	$ -	$ 500
Deposits	8,492,745	5,790	8,498,535
Total	$ 8,493,245	$ 5,790	$ 8,499,035

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2024 as follows:

	Bank Balance	Carrying Amount
FDIC insured	$ 250,000	$ 250,000
Uninsured:		
Collateral held by bank's agent in the Town's name	8,359,069	8,248,535
Total	$ 8,609,069	$ 8,498,535

Custodial Credit Risk—Deposits—Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. As noted above, by New York State Statute all deposits in excess of FDIC insurance coverage must be collateralized. At December 31, 2024, the Town's deposits were either FDIC insured or collateralized with securities held by the pledging bank's agent in the Town's name.

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

Restricted Cash and Cash Equivalents—Restricted cash and cash equivalents represents amounts to support fund balance restrictions and amounts with constraints placed on their use by either external parties and/or statute, as well as unspent proceeds of debt and unearned revenue. At December 31, 2024, the Town reported $3,984,390 of restricted cash and cash equivalents within its governmental funds.

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

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

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

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

As of December 31, 2024, 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 $2,601,939 recorded within the Fire Protection Fund, and $691,188 recorded within the Ambulance Fund.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2024, consisted of the following:

Receivables—Represents amounts due from various sources. Receivables at December 31, 2024 are:

General Fund:	
Franchise fees	$ 27,941
Misc fees	959
Total governmental funds	$ 28,900

Taxes Receivable—Represents taxes due in the amount of $1,500. These amounts are recognized as revenue when the amounts are both measurable and available. At December 31, 2025, the Town reported a deferred inflow of resources on the governmental fund financial statements in the amount of $1,500, which represents taxes receivable that the Town does not expect to receive within 60 days of year-end, in accordance with the modified accrual basis of accounting.

Intergovernmental Receivables—Represents amounts due from other units of government, such as Federal, New York State, County of Erie or other local governments. Intergovernmental receivables at December 31, 2024 are presented on the following page.

General Fund:		
New York State—Trooper Rent	$ 8,247	
Erie County	1,000	
Various Town Departments	27,791	$ 37,038
Highway—Town Wide Fund:		
Various Town Departments		77,312
Garbage and Refuse Fund:		
Various Town Departments		211
Total		$ 114,561

Lease Receivable—The Town recognizes a lease of a building to a third party. The lease has ten remaining years and the Town receives monthly payments of $8,247 starting in November 2024. The monthly payment prior to November 2024 was $7,400. The Town recognized $59,368 in lease revenue and $30,279 in interest revenue during the current fiscal related to this lease. As of December 31, 2024 the Town's receivable for lease payments was $710,959. 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, 2024 the balance of the deferred inflow of resources was $560,190.

4. CAPITAL ASSETS

Capital asset activity for the Town's governmental activities for the year ended December 31, 2024 was as follows:

	Balance 1/1/2024	Increases	Decreases	Balance 12/31/2024
Capital assets, not being depreciated:				
Land	203,600	-	-	203,600
Construction work in progress	1,990,292	631,712	(1,989,149)	632,855
Total capital assets, not being depreciated	2,193,892	631,712	(1,989,149)	836,455
Capital assets, being depreciated/amortized:				
Buildings	4,569,209	515,348	-	5,084,557
Improvements other than buildings	1,178,658	117,034	-	1,295,692
Machinery & equipment	3,348,742	199,358	(11,495)	3,536,605
Right-to-use leased equipment	22,380	-	-	22,380
Infrastructure	1,270,798	1,390,601	-	2,661,399
Art and historical treasures	1,140	4,365	-	5,505
Total capital assets, being depreciated/amortized	10,390,927	2,226,706	(11,495)	12,606,138
Less accumulated depreciation/amortization for:				
Buildings	(2,395,858)	(55,567)	-	(2,451,425)
Improvements other than buildings	(277,941)	(58,933)	-	(336,874)
Machinery & equipment	(2,161,770)	(135,599)	10,456	(2,286,913)
Right-to-use leased equipment	(9,743)	(4,347)	-	(14,090)
Infrastructure	(736,671)	(19,565)	-	(756,236)
Art and historical treasures	(82)	(70)	-	(152)
Total accumulated depreciation/amortization	(5,582,065)	(274,081)	10,456	(5,845,690)
Total capital assets, being depreciated/amortized, net	4,808,862	1,952,625	(1,039)	6,760,448
Total capital assets, net	$ 7,002,754	$ 2,584,337	$ (1,990,188)	$ 7,596,903

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at December 31, 2024 were as follows:

	General	Highway—Town-Wide	Total Governmental
Salary and Employee Benefits	$ 26,793	$ 21,485	$ 48,278

6. RETIREMENT SYSTEM PENSION PLAN

Plan Description and Benefits Provided

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

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

Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2024, the Town reported the following liability for its proportionate share of the net pension liability for ERS as shown on the following page. The net pension liability was measured as of March 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of April 1, 2023, with updated 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, 2024
Net pension liability	$ 496,713
Town's portion of the Plan's total net pension liability	0.0033735%

For the year ended December 31, 2024, the Town recognized a pension expense of $223,424 for the ERS. At December 31, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	$ 159,991	$ 13,544
Changes of assumptions	187,796	-
Net difference between projected and actual earnings on pension plan investments	-	242,642
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	10,323	22,740
Town contributions subsequent to the measurement date	125,351	-
Total	$ 483,461	$ 278,926

The Town’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2025. 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
2025	$ (97,536)
2026	88,742
2027	142,414
2028	(54,436)

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

	ERS
Measurement date	March 31, 2024
Actuarial valuation date	April 1, 2023
Interest rate	5.9%
Salary scale	4.4%
Decrement tables	April 1, 2015- March 31, 2020
Inflation rate	2.9%
Cost-of-living adjustments	2.5%

Annuitant mortality rates are based on April 1, 2015 – April 1, 2020 System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2021. The actuarial assumptions used in the April 1, 2023 valuation are based on the results of an actuarial experience study for the period April 1, 2015 – April 1, 2020.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. 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, 2023	
Asset class:		
Domestic equities	32.0 %	4.0 %
International equities	15.0	6.7
Private equity	10.0	7.3
Real estate	9.0	4.6
Opportunistic/Absolute return strategies	3.0	5.3
Credit	4.0	5.4
Real assets	3.0	5.8
Fixed income	23.0	1.5
Cash	1.0	0.3
Total	100 %	

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

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

ERS	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Employer's proportionate share of the net pension liability/(asset)	$ 1,561,716	$ 496,713	$ (392,786)

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

	ERS (Dollars in Thousands)
Valuation date	April 1, 2023
Employers' total pension liability	$ 240,696,851
Plan fiduciary net position	225,972,801
Employers' net pension (asset)	$ 14,724,050
System fiduciary net position as a percentage of total pension liability	93.9%

7. PENSION OBLIGATIONS—LOSAP

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

Certain information contained in this note is based on data as of December 31 2023, with a valuation date of January 1, 2024, for which complete information is available.

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

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

***Participants Covered by the Benefit Terms*—**At the December 31, 2023, measurement date, the participants covered by the benefit terms were as follows:

Inactive participants currently receiving benefit payments	93
Inactive participants entitled to but not yet receiving benefit payments	37
Active participants	58
Total	188

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

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

Measurement of Total Pension Liability

The total pension liability at the December 31, 2023 measurement date was determined using an actuarial valuation as of that date.

Actuarial Assumptions—The total pension liability in the December 31, 2023 measurement date was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method:	Entry Age Normal
Inflation:	0.00%
Salary Scale:	None assumed

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

Discount Rate—The discount rate used to measure the total pension liability was 4.00%. This was the yield to maturity of the S&P Municipal Bond 20 Year High Grade Rate Index as of the December 31, 2023 measurement date. In describing this index, S&P Dow Jones Indices notes that the index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years and with a rating of at least Aa2 by Moody's Investors Service's, AA by Fitch, or AA by Standard & Poor's Rating Services.

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

	Total Pension Liability
Balance as of 12/31/2022 measurement date	$ 6,277,611
Changes for the year:	
Service cost	141,249
Interest	268,019
Changes of assumptions or other inputs	485,827
Differences between expected and actual experience	17,701
Benefit payments	(404,926)
Net changes	507,870
Balance as of 12/31/2023 measurement date	$ 6,785,481

Sensitivity of the Total Pension Liability to changes in the Discount Rate—The following presents the total pension liability of the Town as of the December 31, 2023 measurement date, calculated using the discount rate of 4.00 percent, as well as what the Town's total pension liability would be if it were calculated using a discount rate that is one percentage point lower (3.00 percent) or one percentage point higher (5.00 percent) than the current rate:

	1% Decrease (3.00%)	Current Discount Rate (4.00%)	1% Increase (5.00%)
Total pension liability	$ 7,684,337	$ 6,785,481	$ 6,045,605

Pension Expense and Deferred Outflows of Resources Related to Pension—For the year ended December 31, 2024, the Town recognized pension expense of $415,550. At December 31, 2024, 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	$ 162,333	$ 19,145
Changes of assumptions or other inputs	858,639	1,339,315
Benefit payments subsequent to measurement date	409,852	-
Total	$ 1,430,824	$ 1,358,460

The Town's contributions subsequent to the measurement date will be recognized as a reduction of the pension liability in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense on the following page.

Year Ending December 31,		
2025	$	(3,546)
2026		(3,546)
2027		(120,300)
2028		(210,097)

The Town accounts for service award program assets within its Fire Protection Fund. The fair value of these program assets as of December 31, 2024 is $2,601,939.

8. PENSION OBLIGATIONS—EMS LOSAP

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

Program Description—

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

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

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

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

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

The sponsor is required to retain an actuary to determine the amount of the sponsor's contributions to the plan. The actuary retained by the sponsor for this purpose is Penflex, Inc. Portions of the following information are derived from the most recent report prepared by the actuary, dated December 31, 2024.

Program Financial Condition

Asset Reconciliation

Balance at January 1, 2024		$646,058
Changes during the year:		
Add:	Plan contributions	8,155
	Interest	84,565
Less:	Participant distributions	(47,590)
Balance at December 31, 2024		$691,188

Contributions and Administrative Fees

The actuary determined that the Town contributions owed during the 2024 calendar year totaled $8,155. Administrative and Trustee Fees taken out of the account during the year ending December 31, 2024 were $4,600 with an additional $42,990 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, 2024 is $691,188.

9. LEASES

Lease Receivables—The Town recognizes a lease receivable and a deferred inflow of resources for a noncancellable lease of buildings measured at the present value of the remaining lease payments expected to be received during the lease terms. At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

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

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

As the lessor, the Town recognizes a long-term lease receivable and deferred inflow of resources for the use of the Trooper Barracks Building by the state police. The lease agreement runs for 20 years starting December 1, 2009 and ending November 30, 2029 with a five year renewal option beginning on December 1, 2029 and ending November 30, 2034. The agreement states that the remaining monthly payments will be $7,400 per month through November 30, 2024, $8,247 per month through November 30, 2029, and then if the renewal is granted, the additional five-year term will be negotiated at the time of the renewal request. As the Town built this building as part of the lease agreement, to the specifications agreed upon with the lessee, the Town reasonably expects the lease agreement to be renewed and thus includes the five-year renewal as part of the lease term. The discount rate applied to this lease is 3.5% as determined by the bond issued to finance the construction of the building. The value of the lease receivable as of December 31, 2024 is $710,959. The value of the deferred inflow of resources is $560,190 at December 31, 2024.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	$ 61,659	$ 37,305	$ 98,964
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 and thereafter	379,941	98,384	478,325
Total	$ 710,959	$ 262,186	$ 973,145

***Lease Payable*—**The Town is a lessee for various leases of equipment. The Town recognizes a lease liability and an intangible right-to-use lease asset in the financial statements. The Town recognizes leases liabilities if they are considered significant individually or in the aggregate to the financial statements.

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

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

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

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

As of December 31, 2024, the value of the lease liability was $8,738. The Town is required to make annual principal and interest payments on the equipment ranging from $1,931 to $2,834. The leases have imputed interest rates of 3.5%. The value of the right-to-use lease assets as of the end of the current fiscal year was $22,380 and had accumulated amortization of $14,090.

The future principal and interest payments as of December 31, 2024, were as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	4,523	242	4,765
2026	3,260	87	3,347
2027	955	10	965
Total	$ 8,738	$ 339	$ 9,077

10. RISK MANAGEMENT

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

The Town purchases insurance for: general property and liability, municipal crime, automobile, public officials liability, law enforcement liability, contractor's protective liability, excess catastrophe liability, inland marine, electronic equipment, and ground pollution relating to fuel storage tanks. General property is insured at a full replacement cost agreed upon at $12,504,805. A Builder's Risk endorsement was added in the amount of $450,000 on the North Boston Pavilion. General liability insurance is limited to $1 million per occurrence, with a general aggregate $3 million limit.
General liability has an add on rider for network security loss with an annual aggregate of $250,000. Municipal crime coverage ranges from $25,000 to $400,000 per occurrence. Automobile insurance is limited to $1 million per accident. Public Officials Liability, Law Enforcement Liability, and Contractor's Protective Liability are all limited to $1 million per occurrence and $2 million in the aggregate. Excess catastrophe liability is limited to $3 million per occurrence and $6 million in the aggregate. Inland marine has various limits for each individually scheduled property and equipment with a total largest individual limit of $1.57 million. Fuel storage tanks have a ground pollution liability of $1 million. A Cyber Policy was added with limits from $50,000 to $1 million per occurrence.

11. SHORT-TERM DEBT

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

The following shows a summary of the Town's short-term debt for the year ended December 31, 2024.

Description	Interest Rate	Maturity Date	Balance 1/1/2024	Issues	Redemptions	Balance 12/31/2024
2023 Bond Anticipation Note	3.67%	10/3/2025	$ 1,013,790	$ -	$ 26,790	$ 987,000
2024 Bond Anticipation Note	3.67%	10/3/2025	-	2,771,000	-	2,771,000
Total			$ 1,013,790	$ 2,771,000	$ 26,790	$ 3,758,000

12. LONG-TERM LIABILITIES

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

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

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

A summary of changes in the Town's long-term liabilities at December 31, 2024 is presented below:

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024	Due Within OneYear
Serial bonds	$ 4,231,151	$ -	$ 171,751	$ 4,059,400	$ 176,550
Installment purchase debt	13,926	-	13,926	-	-
Lease liability	13,106	-	4,368	8,738	4,523
Compensated absences*	188,822	25,997	35,534	179,285	17,928
Net pension liability—ERS*	751,475	-	254,762	496,713	-
Total pension liability—LOSAP*	6,277,611	912,796	404,926	6,785,481	-
Total	$ 11,476,091	$ 938,793	$ 885,267	$ 11,529,617	$ 199,001

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

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

Principal is paid annually, interest is paid semi-annually; these payments are recorded in the associated fund, either being the General Fund or Water Fund. A summary of additions and payments for the year ended December 31, 2024, is presented on the following page.

Description	Year of Issue/Maturity	Original Issue	Interest Rate	Balance 1/1/2024	Additions	Payments	Balance 12/31/2023	Due Within One Year
General Fund								
2012 Troopers Barracks	2012/2034	1,000,000	3.50%	$ 590,000	$ -	$ 45,000	$ 545,000	$ 45,000
Total General Fund				590,000	-	45,000	545,000	45,000
Water Fund								
2012 Water #3 Cole Road	2012/2032	125,000	2.80%	56,250	-	6,250	50,000	6,250
2005 Water Rural LT #1	2005/2040	2,168,500	4.13%	1,719,000	-	71,700	1,647,300	74,700
2010 Water District #3	2010/2048	2,394,000	3.00%	1,865,901	-	48,801	1,817,100	50,600
Total Water Fund				3,641,151	-	126,751	3,514,400	131,550
Total governmental activities				$ 4,231,151	$ -	$ 171,751	$ 4,059,400	$ 176,550

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

The Town does not have any lines of credit.

Lease Liability—The Town holds long-term capital leases for various equipment. The outstanding balance at December 31, 2024 was $8,738 Refer to note 9 for additional information related to the Town's leases.

Compensated Absences—As described in Note 1, the Town records the value of compensated absences in the government-wide financial statements. The annual budgets of the respective funds of which the employees' payroll is recorded provide for these benefits as they become due. Typically, the Highway—Town Wide Fund have been used in prior years to liquidate the current liability. The liability for compensated absences at December 31, 2024 amounts to $179,285. While the payments of compensated absences are dependent upon many factors, the Town has estimated that $17,928 will become due within one year. Since payment of compensated absences is dependent upon many factors, the timing of future payments is not readily available.

Pension Liabilities—The Town reports liabilities for its proportionate share of the net pension liability for the Employees' Retirement System of $496,713 and the total pension liability for LOSAP of $6,785,481. Refer to Notes 6 and 7 for additional information related to the Town's pension liability.

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

Year Ending December 31,	Serial Bonds	Lease Liability	Compensated Absences	Net Pension Liability—ERS	Total Pension Liability—LOSAP	Total
2025	176,550	$ 4,523	$ 17,928	$ -	$ -	$ 199,001
2026	186,450	3,260	-	-	-	189,710
2027	191,450	955	-	-	-	192,405
2028	196,750	-	-	-	-	196,750
2029	207,150	-	-	-	-	207,150
2030-2034	1,133,150	-	-	-	-	1,133,150
2035-2039	989,900	-	-	-	-	989,900
2040-2044	581,000	-	-	-	-	581,000
2045 and Thereafter	397,000	-	161,357	496,713	6,785,481	7,840,551
Total	$ 4,059,400	$ 8,738	$ 179,285	$ 496,713	$ 6,785,481	$ 11,529,617

Interest requirements on serial bonds payable is as follows:

Year ending December 31,	Serial Bonds
2025	$ 142,424
2026	135,500
2027	128,544
2028	122,013
2029	114,883
2030-2034	458,428
2035-2039	266,909
2040-2044	105,977
2025 and thereafter	29,966
Total	$ 1,504,644

13. NET POSITION AND FUND BALANCE

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

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

Capital assets, net of accumulated depreciation		$ 7,596,903
Related debt:		
Serial bonds	$ (4,059,400)	
Bond anticipation notes issued	(3,758,000)	
Unspent proceeds from debt	2,645,500	
Lease liability	(8,738)	
Debt issued and used for capital assets		$ (5,180,638)
Accounts payable		(6,816)
Net investment in capital assets		$ 2,409,449

- ***Restricted Net Position***—This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions and enabling legislation.

- ***Unrestricted Net Position—***This category represents the net position of the Town not restricted for any project or other purpose.

In the fund financial statements, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance maintained by the Town at December 31, 2024 is presented on the following page.

- ***Prepaid Items***—Representing the portion of fund balance, $35,242 and $15,042 composed of prepaid items for the General Fund and the Highway—Town Wide Fund, respectively. This balance is nonspendable as the balance does not represent an available source.

In the fund financial statements, restricted fund balances are amounts constrained to specific purposes (such as creditors, grantors, contributors, or laws and regulations of other governments) through constitutional provisions or by enabling legislation. Restricted fund balances of the Town at December 31, 2024 are presented below:

	General Fund	Highway—Town Wide Fund	Fire Protection Fund	Water Fund	Ambulance Fund	Total
LOSAP	$ -	$ -	$ 2,601,939	$ -	$ 691,188	$ 3,293,127
Capital projects	391,047	317,538	-	-	139,076	847,661
Debt	-	-	-	387,651	-	387,651
Tax stabilization	92,724	-	-	-	-	92,724
Total	$ 483,771	$ 317,538	$ 2,601,939	$ 387,651	$ 830,264	$ 4,621,163

- ***Restricted for LOSAP***—Represents monies, $3,293,127 held for the Town's LOSAP.

- ***Restricted for Capital Projects*****—**Represents $391,047 in the General Fund, $317,538 in the Highway—Town Wide Fund and $139,076 in the Ambulance Fund to be used for construction, reconstruction and/or the acquisition of capital improvements and equipment.

- ***Restricted for Debt*****—**Represents $387,651 in the Water Fund, restricted for the reduction of future debt service requirements.

- ***Restricted for Tax Stabilization***—Represents $92,724 in the General Fund set aside to lessen or prevent projected increases in excess of 2.5% of the real property tax levy.

In the fund financial statements, commitments are amounts that are subject to a purpose constraint imposed by a formal action of the Town's highest level of decision-making authority. At December 31, 2024, the Town reported no committed fund balance.

In the fund financial statements, assignments are not legally required segregations but are subject to a purpose constraint that represents an intended use established by the Town Board. The purpose of the assignment must be narrower than the purpose of the General Fund, and in funds other than the General Fund, assigned fund balance represents the residual amount of fund balance. At December 31, 2024, the fund balances shown below were considered to be assigned.

	General Fund	Highway Town Wide Fund	Fire Protection Fund	Water Fund	Refuse Fund	Nonmajor Governmental Funds	Total
Subsequent year's expenditures	$ 509,330	$ 153,433	$ 26,773	$ 68,788	$ -	$ 3,673	$ 761,997
Encumbrances	18,045	171,261	-	-	-	-	189,306
Specific use	-	751,991	150,703	681,313	200,742	100,927	1,885,676
Total	$ 527,375	$ 1,076,685	$ 177,476	$ 750,101	$ 200,742	$ 104,600	$ 2,836,979

- ***Assigned to Subsequent Year's Expenditures***—Represents available fund balance being appropriated to meet expenditure requirements in the 2025 fiscal year.

- ***Assigned to Encumbrances***—Represents commitments related to unperformed contracts or purchase orders for goods or services.

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

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

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

14. INTERFUND BALANCES AND ACTIVITY

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

Interfund transfers as of the year ended December 31, 2024 consisted of the following:

	Transfers In	Transfers Out
General Fund	$ -	$ 331,563
Water Fund	2,706	26,790
Fire Protection Fund	134,624	
Capital Projects Fund	223,729	2,706
Total	$ 361,059	$ 361,059

In 2024, the transfer in of $134,624 in the Fire Protection Fund represents excess sales tax that was received in the general fund to contribute to the Fire LOSAP. $181,151 was related to ARPA and transferred from the General Fund to the Capital Projects Fund. $15,788 was a General Fund transfer to the Capital Projects fund. $2,706 was a BAN premium transferred to the Water Fund to paydown debt. $26,790 represents interest owed to the General Fund based on borrowing from the General Fund before the BAN financing.

15. LABOR CONTRACTS

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

16. COMMITMENTS

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

The Town considers encumbrances significant if they are in excess of $10,000. At December 31, 2024, the Town encumbered the following significant encumbrances:

Fund	Description	Amount
Highway—Town Wide Fund	Snowplow	$ 171,261
Ambulance Fund	Ambulance	137,664
Total		308,925

17. CONTINGENCIES

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

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

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

18. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 4, 2026, which is the date the financial statements are available for issuance, and have determined, except as disclosed above, there are no subsequent events that require disclosure under generally accepted accounting principles.

* * * * *

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

	Year Ended December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Measurement date	March 31, 2024	March 31, 2023	March 31, 2022	March 31, 2021	March 31, 2020	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015
Town's proportion of the net pension liability/(asset)	0.0033735	0.0035044	0.0034817	0.0035678	0.0034152	0.0023006	0.0028410	0.0031269	0.0030931	0.0034356
Town's proportionate share of the net pension liability/(asset)	$ 496,713	$ 751,475	$ (284,613)	$ 3,553	$ 904,375	$ 163,008	$ 91,691	$ 293,813	$ 496,444	$ 116,062
Town's covered payroll	1,168,583	1,154,938	1,077,652	964,410	942,097	$ 893,282	$ 601,078	$ 668,374	$ 650,874	$ 635,603
Town's proportionate share of the net pension liability as a percentage of its covered payroll	42.5%	65.1%	-26.4%	0.4%	96.0%	18.2%	15.3%	44.0%	76.3%	18.3%
Plan fiduciary net position as a percentage of the total pension liability	93.9%	90.8%	103.7%	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.9%

TOWN OF BOSTON, NEW YORK

Schedule of the Town's Contributions—
Employees' Retirement System
Last Ten Fiscal Years

	Year Ended December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 160,377	$ 133,706	$ 121,681	$ 139,250	$ 130,174	$ 130,693	$ 112,213	$ 125,501	$ 126,517	$ 135,576
Contributions in relation to the contractually required contribution	(160,377)	(133,706)	(121,681)	(139,250)	(130,174)	(130,693)	(112,213)	(125,501)	(126,517)	(135,576)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Town's covered payroll	1,316,387	1,162,389	1,140,338	1,017,266	963,132	$ 938,679	$ 862,312	$ 401,820	N/A	N/A
Contributions as a percentage of covered payroll	12.2%	11.5%	10.7%	13.7%	13.5%	13.9%	14.7%	31.2%	14.7%	20.0%

TOWN OF BOSTON, NEW YORK
Schedule of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—General Fund
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Real property taxes and tax items	156,900	156,900	$ 168,136	$ 11,236
Non-property tax items	1,085,000	1,085,000	1,090,738	5,738
Departmental income	14,800	14,800	17,528	2,728
Use of money and property	110,994	194,994	204,080	9,086
Licenses and permits	31,400	31,400	59,397	27,997
Fines and forfeitures	175,000	175,000	181,766	6,766
Sale of property and compensation for loss	-	-	7,909	7,909
Miscellaneous	-	-	13,399	13,399
State aid	234,689	244,689	220,684	(24,005)
Federal aid	-	181,151	181,151	-
Total revenues	1,808,783	2,083,934	2,144,788	60,854
EXPENDITURES				
Current:				
General government support	1,118,654	1,098,380	969,196	129,184
Public safety	125,760	125,860	117,720	8,140
Transportation	156,293	168,738	165,802	2,936
Economic assistance and opportunity	48,785	48,985	46,855	2,130
Culture and recreation	307,284	385,995	361,274	24,721
Home and community services	208,780	232,080	198,191	33,889
Employee benefits	281,000	280,400	271,580	8,820
Debt service:				
Principal	45,000	45,000	49,367	(4,367)
Interest and other fiscal charges	20,135	20,135	20,532	(397)
Total expenditures	2,311,691	2,405,573	2,200,517	205,056
Deficiency of revenues over expenditures	(502,908)	(321,639)	(55,729)	265,910
OTHER (USES)				
Transfers out	-	(331,563)	(331,563)	-
Total other (uses)	-	(331,563)	(331,563)	-
Net change in fund balances*	(502,908)	(653,202)	(387,292)	265,910
Fund balances—beginning	2,939,496	2,939,496	2,939,496	-
Fund balances—ending	$ 2,436,588	$ 2,286,294	$ 2,552,204	$ 265,910

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

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

TOWN OF BOSTON, NEW YORK

Schedule of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—Highway—Town Wide Fund
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	**Final**	**Amounts**	**Final Budget**
REVENUES				
Real property taxes and tax items	$ 864,103	$ 864,103	$ 864,103	$ -
Non-property tax items	275,000	275,000	275,000	-
Use of money and property	8,000	8,000	70,426	62,426
Sale of property and compensation for loss	-	-	685	685
Miscellaneous	1,500	1,500	1,571	71
Interfund revenues	65,000	65,000	76,493	11,493
State aid	193,346	193,346	171,166	(22,180)
Total revenues	1,406,949	1,406,949	1,459,444	52,495
EXPENDITURES				
Current:				
Transportation	1,536,526	1,535,726	1,097,116	438,610
Employee benefits	218,000	218,800	198,510	20,290
Total expenditures	1,754,526	1,754,526	1,295,626	458,900
Net change in fund balances*	(347,577)	(347,577)	163,818	511,395
Fund balances—beginning	1,245,447	1,245,447	1,245,447	-
Fund balances—ending	$ 897,870	$ 897,870	$ 1,409,265	$ 511,395

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

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

TOWN OF BOSTON, NEW YORK

Schedule of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—Fire Protection Fund
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Real property taxes and tax items	$ 809,049	$ 809,049	$ 809,049	$ -
Non-property tax items	150,000	150,000	150,000	-
Use of money and property	4,000	14,000	210,131	196,131
Total revenues	963,049	973,049	1,169,180	196,131
EXPENDITURES				
Current:				
Public safety	686,035	690,035	689,240	795
Employee benefits	315,000	455,624	433,188	22,436
Total expenditures	1,001,035	1,145,659	1,122,428	23,231
Excess (deficiency) of revenues over expenditures	(37,986)	(172,610)	46,752	219,362
OTHER FINANCING USES				
Transfers in	-	134,624	134,624	-
Total other financing uses	-	134,624	134,624	-
Net change in fund balances*	(37,986)	134,624	181,376	219,362
Fund balances—beginning	2,598,039	2,598,039	2,598,039	-
Fund balances—ending	$ 2,560,053	$ 2,732,663	$ 2,779,415	$ 219,362

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

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

TOWN OF BOSTON, NEW YORK
Schedule of Revenues, Expenditures, and Changes in Fund Balances—Budget and Actual—Water Fund
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Real property taxes and tax items	472,705	472,705	$ 473,401	$ 696
Use of money and property	4,850	4,850	54,584	49,734
Total revenues	477,555	477,555	527,985	50,430
EXPENDITURES				
Home and community services	183,033	182,929	70,427	112,502
Debt service:				
Principal	126,856	126,856	126,752	104
Interest and other fiscal charges	155,695	155,695	155,208	487
Total expenditures	465,584	465,480	352,387	113,093
Excess (deficiency) of revenues over expenditures	11,971	12,075	175,598	(62,663)
OTHER FINANCING USES				
Transfers in	-	-	2,706	2,706
Transfers out	(26,790)	(26,790)	(26,790)	-
Total other financing uses	(26,790)	(26,790)	(24,084)	-
Net change in fund balances*	(14,819)	(14,715)	151,514	(62,663)
Fund balances—beginning	986,238	986,238	986,238	-
Fund balances—ending	$ 971,419	$ 971,523	$ 1,137,752	$ (62,663)

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

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

TOWN OF BOSTON, NEW YORK
Schedule of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—Garbage and Refuse Fund
Year Ended December 31, 2024

Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Real property taxes and tax items	$ 943,773	$ 943,773	$ 943,773	$ -
Departmental income	1,400	1,400	3,400	2,000
Use of money and property	2,000	2,000	23,065	21,065
Total revenues	947,173	947,173	970,238	23,065
EXPENDITURES				
Current:				
Home and community services	947,173	947,173	904,710	42,463
Total expenditures	947,173	947,173	904,710	42,463
Net change in fund balances	-	-	65,528	65,528

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

1. PENSION LIABILITY—LOSAP

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

December 31, 2024	4.00%
December 31, 2023	4.31%

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

2. BUDGETARY INFORMATION

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

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

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

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

Excess of Expenditures over Appropriations—The Town's appropriations for the year ended exceeded the December 31, 2024 final budget as follows:

- General fund debt service principal and interest payments exceeded the final budget due to lease payments.

TOWN OF BOSTON, NEW YORK
Combining Balance Sheet—Nonmajor Governmental Funds
December 31, 2024

	Ambulance	Lighting District	Total Nonmajor Funds
ASSETS			
Cash and cash equivalents	$ 91,571	$ 15,962	$ 107,533
Restricted cash and cash equivalents	139,076	-	139,076
Restricted investments	691,188	-	691,188
Total assets	921,835	15,962	937,797
LIABILITIES			
Accounts payable	$ 1,455	$ 1,478	$ 2,933
Total liabilities	1,455	1,478	2,933
FUND BALANCES			
Restricted	830,264	-	830,264
Assigned	90,116	14,484	104,600
Total fund balances	920,380	14,484	934,864
Total liabilities and fund balances	$ 921,835	$ 15,962	$ 937,797

TOWN OF BOSTON, NEW YORK
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Governmental Funds
Year Ended December 31, 2024

	Ambulance	Lighting District	Total Nonmajor Funds
REVENUES			
Real property taxes	$ 101,999	$ 11,268	$ 113,267
Non-property tax items	90,000	-	90,000
Use of money and property	95,915	924	96,839
Total revenues	287,914	12,192	300,106
EXPENDITURES			
Current:			
Health	107,397	-	107,397
Transportation	135,549	18,113	153,662
Employee benefits	52,431	-	52,431
Debt service:			
Principal	13,926	-	13,926
Interest and other fiscal charges	495	-	495
Total expenditures	309,798	18,113	327,911
Deficiency of revenues over expenditures	(21,884)	(5,921)	(27,805)
Net change in fund balances	(21,884)	(5,921)	(27,805)
Fund balances—beginning	942,264	20,405	962,669
Fund balances—ending	$ 920,380	$ 14,484	$ 934,864

Memo

To: Town of Boston

From: Drescher & Malecki LLP

Date: August 4, 2026

Re: 2024 Fiscal Year End Recommendations

Capital Assets

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

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

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

Compensated Absences Rate of Pay

GASB Statement No. 101, *Compensated Absences*, establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.

Upon review of the Towns compensated absences balances, we noted that the pay rate to calculate the liability was the yearly pay rate subsequent to the date of the financial statements.

We recommend that the Town adhere to GASB Statement No. 101 guidelines and utilize the pay rate as of the date of the financial statements to calculate the long-term liability.

Cash Reconciliations

We noted that there were multiple bank reconciliation items outstanding on the December 31, 2024 bank reconciliation. We recommend that the Town addresses these outstanding items in a timely manner so book balances accurately reflect the bank balances at year-end.

Revenue Accruals

The Town of Boston does not accrue a portion of sales tax back to the appropriate related fiscal year. D&M received remittance from Erie County confirming the remaining amount of 2024 sales tax to be received by the Town during the first quarter of 2025.

Additionally, the January Trooper Rent Revenue received each year is booked back to the prior fiscal year.

We recommend that the Town evaluate the appropriateness of these accruals and ensure they are being booked in the proper fiscal year or document the approval of an alternate accounting treatment.

Items Requested but Not Received

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

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

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

Town of Boston
Income Statement: 2026
For the Period Ending 8/31/26

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	25,664	106.93%
A00-1120-0000-0000	NONPROPERTY TAX DISTRIB BY CTY	1,025,000	1,025,000	374,927	36.58%
A00-1170-0000-0000	FRANCHISES	120,000	120,000	48,500	40.42%
A00-1255-0000-0000	CLERK FEES	3,800	3,800	1,604	42.20%
A00-1550-0000-0000	DOG CONTROL FEES	200	200	40	20.00%
A00-1972-0000-0000	PROGRAM FOR AGING	1,500	1,500	1,068	71.22%
A00-2001-0000-0000	PARK & RECREATION INCOME	5,000	5,000	4,220	84.39%
A00-2025-0000-0000	SPECIAL RECREATIONAL FACILITY	3,000	3,000	2,950	98.33%
A00-2089-0000-0000	CULTURAL & REC INCOME	-	-	-	100.00%
A00-2110-0000-0000	ZONING INCOME	2,500	2,500	2,200	88.00%
A00-2150-0000-0000	Sale of Electrical Power	-	-	579	100.00%
A00-2401-0000-0000	INTEREST AND EARNINGS	75,000	75,000	32,174	42.90%
A00-2410-0000-0000	RENT / REAL PROP INCOME	98,964	98,964	57,729	58.33%
A00-2420-0000-0000	NATURAL GAS LEASES & ROYALTIES	500	500	507	101.32%
A00-2530-0000-0000	GAMES OF CHANCE INCOME	200	200	20	10.00%
A00-2544-0000-0000	DOG LICENSES	5,500	5,500	4,097	74.49%
A00-2545-0000-0000	LICENSES- OTHER	300	300	300	100.00%
A00-2555-0000-0000	BUILDING PERMIT INCOME	60,000	60,000	44,203	73.67%
A00-2590-0000-0000	OTHER PERMIT INCOME	1,000	1,000	835	83.50%
A00-2610-0000-0000	FINES/FORFEITED BAIL	175,000	175,000	71,874	41.07%
A00-2665-0000-0000	SALE OF EQUIPMENT	-	-	10,900	100.00%
A00-2680-0000-0000	INSURANCE RECOVERIES	-	5,267	5,267	100.00%
A00-2701-0000-0000	REFUND-PRIOR YR EXPENDITURE	-	-	4,434	100.00%
A00-2705-0000-0000	GIFTS AND DONATIONS	-	-	7,279	100.00%
A00-2705-0100-0000	DONATIONS FOR DOG SHELTER	-	-	25	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	102,186	56.77%
A00-3060-0000-0000	STATE AID - RECORDS	74,965	74,965	37,482	50.00%
A00-3089-0000-0000	STATE AID- OTHER	5,000	5,000	11,428	228.56%
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%
A00-5031-0000-0000	INTERFUND TRANSFERS	-	-	130	100.00%
		$ 2,065,756	**$ 2,071,023**	**$ 999,757**	
Expenditures					
A00-1010-1000-0000	TOWN BOARD-PER SVC	$ 42,140	$ 42,140	$ 28,093	66.67%
A00-1010-4000-0000	TOWN BD-CONTR	3,000	3,000	1,675	55.83%
A00-1110-1000-0000	TOWN JUSTICE- PER SVC	145,993	145,993	95,623	65.50%
A00-1110-2000-0000	JUSTICE - EQUIP	500	500	-	0.00%
A00-1110-4000-0000	TOWN JUSTICE-CONTR	5,700	5,700	2,482	43.55%
A00-1220-0100-0000	SUPERVISOR- PER SVC	192,862	192,862	121,564	63.03%
A00-1220-0200-0000	SUPERVISOR- EQUIP	500	500	-	0.00%
A00-1220-0400-0000	SUPERVISOR- CONTR	7,000	7,000	3,387	48.38%
A00-1320-0402-0000	SPECIAL AUDITS	20,000	20,000	2,825	14.13%
A00-1321-0400-0000	ACCOUNTANT-CONTRACTUAL	1,500	1,500	-	0.00%
A00-1321-0401-0000	ACCOUNTING FEES	3,500	3,500	2,304	65.81%
A00-1340-0100-0000	BUDGET DIRECTOR- PER SVC	4,490	4,490	2,936	65.38%
A00-1355-0100-0000	ASSESSOR-PERSONAL SVC	64,518	64,518	32,929	51.04%
A00-1355-0200-0000	ASSESSOR - EQUIPMENT	-	-	-	100.00%
A00-1355-0401-0000	ASSESSOR- CONTR	3,000	3,000	595	19.84%
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	80,663	58.66%
A00-1410-0200-0000	TOWN CLERK- EQUIP	500	500	-	0.00%
A00-1410-0401-0000	TOWN CLERK- CONTR	3,250	3,488	1,512	43.35%
A00-1420-0100-0000	TOWN ATTORNEY- PER SVC	20,775	20,775	13,850	66.67%
A00-1420-0401-0000	ATTORNEY- CONTR	47,500	47,500	35,703	75.16%
A00-1430-4000-0000	PERSONNEL- CONTR	8,100	8,100	4,852	59.90%
A00-1440-0400-0000	ENGINEER- CONTR	20,000	22,146	5,538	25.00%
A00-1460-0100-0000	RECORDS MGT- PER SVC	18,884	18,884	11,236	59.50%
A00-1460-0200-0000	RECORDS MGT- EQUIP	-	-	-	100.00%
A00-1460-0401-0000	RECORDS MGT- CONTR	4,700	4,700	2,767	58.87%
A00-1460-0402-0000	RECORDS MGT - GRANT CONTR	74,965	74,965	-	
A00-1620-0101-0000	BUILDINGS -PER SVC	36,823	36,823	19,277	52.35%
A00-1620-0200-0000	BUILDINGS- EQUIP	50,000	50,000	6,670	13.34%
A00-1620-0400-0000	BUILDINGS- CONTR	88,000	90,649	47,269	52.15%
A00-1620-0402-0000	BUILDINGS- CONTR-REC CENTER	10,000	10,000	4,641	46.41%
A00-1620-0403-0000	BUILDING- CONTR- HIGHWAY	16,000	16,000	6,872	42.95%
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	16,000	16,000	8,029	50.18%
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	25,505	72.87%
A00-1670-0200-0000	CENT PRINT/MAIL- EQUIP	-	-	-	100.00%
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	22,000	22,000	13,632	61.97%
A00-1910-0000-0000	UNALLOCATED INSURANCE	107,000	107,000	99,823	93.29%
A00-1920-0000-0000	MUNICIPAL ASSOCIATION DUES	4,300	4,300	2,600	60.47%
A00-1930-0000-0000	JUDGEMENT AND CLAIMS	500	500	504	100.87%
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	15,200	70.37%
A00-1990-0000-0000	CONTINGENT ACCOUNT	5,000	5,000	-	0.00%

A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	6,000	6,000	2,059	34.32%
A00-3510-0100-0000	DOG CONTROL- PER SVC	16,896	16,896	11,264	66.67%
A00-3510-0200-0000	DOG CONTROL- EQUIP	250	250	-	0.00%
A00-3510-0400-0000	DOG CONTROL- CONTR	3,000	3,000	845	28.16%
A00-3620-0100-0000	SAFETY INSPECT-PER SVC	175,569	175,569	52,976	30.17%
A00-3620-0200-0000	SAFETY INSPECT- EQUIP	500	500	-	0.00%
A00-3620-0400-0000	SAFETY INSPECT- CONTR	9,000	9,000	3,037	33.75%
A00-3989-0400-0000	Public Safety, Other - Cont.	1,400	1,400	-	0.00%
A00-5010-0100-0000	HIGHWAY SUPT-PER SVC	109,995	109,995	71,762	65.24%
A00-5010-0200-0000	HIGHWAY SUPT - EQUIPMENT	500	500	-	0.00%
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	5,000	5,000	2,375	47.50%
A00-5132-0400-0000	GARAGE-CONTR	26,000	26,000	17,087	65.72%
A00-5182-0400-0000	STREET LIGHTING-CONTR	30,000	30,000	16,309	54.36%
A00-6772-0100-0000	PROGRAM FOR AGING-PER SVC	4,000	4,000	1,327	33.19%
A00-6772-0200-0000	NUTRITION EQUIPMENT & CHAIRS	40,383	40,383	26,206	64.89%
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	9,000	9,000	1,605	17.83%
A00-7110-0100-0000	PARKS- PER SVC	156,336	156,336	78,036	49.92%
A00-7110-0201-0000	EQUIPMENT	22,000	22,000	21,101	95.91%
A00-7110-0400-0000	PARKS- CONTR	25,000	25,000	9,480	37.92%
A00-7270-0100-0000	EVENT COORDINATOR - PER SVC	3,206	3,206	1,905	59.41%
A00-7270-0400-0000	BAND CONCERTS- CONTR	8,500	8,500	5,260	61.88%
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	3,035	66.67%
A00-7510-0401-0000	HISTORIAN- CONTR	700	700	250	35.76%
A00-7520-0400-0000	HISTORIAN PROP-CONTR	3,000	3,000	-	0.00%
A00-7550-0400-0000	CELEBRATIONS- CONTR	25,000	27,619	18,804	68.09%
A00-7620-0400-0000	ADULT REC- BOSTON SRS.	15,000	15,000	8,080	53.87%
A00-7620-0402-0000	ADULT REC- BOS YOUNG @ HEART	15,000	15,000	8,036	53.57%
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	4,501	57.21%
A00-8010-0400-0000	ZONING-CONTR	5,000	5,000	1,379	27.59%
A00-8020-0100-0000	PLANNING-PER SVC	6,294	6,294	1,949	30.97%
A00-8020-0400-0000	PLANNING- CONTR	8,000	8,000	3,895	48.68%
A00-8410-0200-0000	ELECTRIC & POWER - EQUIP	-	-	-	100.00%
A00-8410-0400-0000	ELECTRIC & POWER - CONTR.	-	-	480	$240.00
A00-8540-0400-0000	DRAINAGE-CONTR	-	-	-	100.00%
A00-8710-0100-0000	CONSERVATION-PER SVC	3,147	3,147	193	6.14%
A00-8710-0400-0000	CONSERVATION- CONTR	6,550	6,550	2,333	35.63%
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	50,124	55.08%
A00-9040-0800-0000	WORKERS' COMPENSATION	19,000	19,000	18,444	97.07%
A00-9050-0800-0000	UNEMPLOYMENT INSURANCE	6,000	6,000	4,923	82.06%
A00-9055-0800-0000	DISABILITY INSURANCE	1,000	1,000	404	40.43%
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	95,000	95,000	50,506	53.16%
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%
A00-9901-0900-0000	TRANSFERS TO OTHER FUNDS	-	110,754	110,754	100.00%
A00-9950-0900-0000	TRANSFERS TO CAPITAL PROJECTS FUND	40,000	40,000	-	0.00%
		$ 2,626,458	**$ 2,746,890**	**$ 1,485,616**	

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	36,412	56.02%
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**	**$ 1,138,536**	
Expenditure					
DB0-5110-0100-0000	GENERAL REPAIRS-PER SVC	$ 248,745	$ 248,745	$ 206,336	82.95%
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	203,647	203,647	383,493	188.31%
DB0-5110-0410-0000	GEN REPAIRS-FUEL & DIESEL	60,000	60,000	40,612	67.69%
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	30,000	30,000	7,097	23.66%
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	47,718	73.41%
DB0-5140-0100-0000	BRUSH & WEEDS-PER SVC (General Fund to Reimb)	33,235	33,235	6,634	19.96%
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	69,861	53.45%
DB0-9010-0800-0000	STATE RETIREMENT	75,000	75,000	18,229	24.31%
DB0-9030-0800-0000	SOCIAL SECURITY	40,000	40,000	24,063	60.16%
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	37,017	40.24%
		$ 1,705,939	**$ 1,884,415**	**$ 993,159**	

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	358	51.11%
		$ 18,623	**$ 18,623**	**$ 18,281**	
Expenditure					
L30-5182-0401-0000	CONTRACTS	$ 20,000	$ 20,000	$ 10,617	53.08%
		$ 20,000	**$ 20,000**	**$ 10,617**	

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	11,221	56.11%
SF0-5031-0000-0000	INTERFUND TRANSFERS	-	110,754	110,754	100.00%
		$ 1,185,104	**$ 1,295,858**	**$ 1,287,079**	
Expenditure					
SF0-3410-0401-0000	CONTRACTS	$ 756,204	$ 756,204	$ 749,841	99.16%
SF0-9025-0400-0000	SERVICE AWARDS PROGRAM - Cont.	14,800	14,800	7,584	51.24%
SF0-9025-0800-0000	SERVICE AWARDS PROGRAM - Benefits	400,000	510,754	510,754	100.00%
SF0-9040-0800-0000	WORKERS COMP INSURANCE	14,100	14,100	11,846	84.01%
		$ 1,185,104	**$ 1,295,858**	**$ 1,280,025**	

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	4,774	95.49%
SG0-2401-0000-0000	INTEREST EARNINGS	20,000	20,000	14,916	74.58%
		$ 1,053,140	**$ 1,053,140**	**$ 1,047,830**	
Expenditure					
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	$ 1,053,140	$ 1,053,140	$ 581,618	55.23%
		$ 1,053,140	**$ 1,053,140**	**$ 581,618**	

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	6,596	59.96%
		$ 164,165	**$ 164,165**	**$ 159,761**	
Expenditure					
SM0-4540-0200-0000	AMBULANCE- CAPITAL EQUIPMENT	$ -	$ 137,664	$ 136,869	99.42%
SM0-4540-0400-0000	CONTRACTUAL	148,165	148,165	105,565	71.25%
SM0-9025-0800-0000	LOCAL PENSION FUND	10,000	10,000	11,200	112.00%
SM0-9040-0800-0000	WORKER'S COMP	6,000	6,000	4,906	81.77%
		$ 164,165	**$ 301,829**	**$ 258,540**	

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	7,271	72.71%
		$ 236,977	**$ 236,977**	**$ 234,248**	
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	2,844	63.19%
		$ 56,211	**$ 56,211**	**$ 54,555**	
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	14,524	58.10%
		$ 289,028	**$ 289,028**	**$ 278,552**	
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	130,200	
HC0-9710-0700-0000	Serial Bonds - Interest	100,671	100,671	109,017	
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**	**$ 256,262**	

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	1,196	68.32%
		$ 4,756	**$ 4,756**	**$ 4,202**	
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	4,220	84.40%
		$ 34,275	**$ 34,275**	**$ 33,495**	
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	837	69.76%
		$ 12,178	**$ 12,178**	**$ 11,815**	
Expenditure					
HF0-8340-0400-0000	CONTRACTUAL	$ 3,237	$ 3,237	$ -	0.00%
HF0-9710-0600-0000	Serial Bonds - Principal	6,250	6,250	6,250	100.00%
HF0-9710-0700-0000	Serial Bonds - Interest	1,225	1,225	1,225	100.00%
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**	**$ 7,475**	

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	$ -	$ 7,641	$ 98,573	
H04-5031-0000-0000	INTERFUND TRANSFERS	-	-	-	
		$ -	**$ 7,641**	**$ 98,573**	
Expenditure					
H04-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 1				
	Construction	$ 2,415,741	$ 265,717	$ 2,407,314	99.65%
	Engineering	355,000	4,770	354,610	99.89%
	Advertisment for Bids	-	-	466	
	Permit Fees	-	-	110	
		$ 2,770,741	**$ 270,487**	**$ 2,762,500**	

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	$ 25,000	$ 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	**$ 25,000**	**$ 95,000**	
Expenditure					
H05-8020-0200-0000	COMPREHENSIVE PLAN UPDATE	$ 94,870	$ -	$ 94,870	100.00%
H05-9901-0900-0000	TRANSFER TO OTHER FUNDS	$ -	$ 130	$ 130	
		$ 94,870	**$ 130**	**$ 95,000**	

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	27,351	62,541	97.69%
	Removal	$ 75,560	$ -	$ 60,671	80.30%
	Mis. Exp. - Bidding / Paving Open Ground	-	104	3,723	
	Construction	293,000	263,997	263,997	90.10%
		$ 432,580	**$ 291,452**	**$ 390,932**	

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	$ 1,416	$ 10,625	85.00%
		$ 12,500	**$ 1,416**	**$ 10,625**	

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	$ 321,984	$ 350,880	35.40%
H10-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 2	$ -	$ 84,603	$ 84,603	100.00%
		$ 991,130	**$ 406,587**	**$ 435,483**	

Monthly Cash Balances 2026

Fund	Acct #	Account	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026	7/31/2026	8/31/2026
General (A)	A00-0201-0000	General Fund Cash	**$ 1,173,467**	**$ 1,078,342**	$ 1,053,030	$ 972,238	$ 872,058	$ 1,130,770	$ 1,001,921	$ 937,579
General (A)	A00-0210-0000	Petty Cash	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
General (A)	A00-0878-0300	Reserve for Tri-Seq	$ 8,179	$ 8,202	$ 8,226	$ 8,250	$ 8,275	$ 8,299	$ 8,324	$ 8,349
General (A)	A00-0878-0600	Reserve for Sr. Facility	$ 70,066	$ 70,258	$ 70,469	$ 70,673	$ 70,884	$ 71,089	$ 71,304	$ 71,519
General (A)	A00-0878-0700	Reserve for Tax Stable	$ 96,875	$ 97,141	$ 97,433	$ 97,715	$ 98,006	$ 98,290	$ 98,588	$ 98,885
General (A)	A00-0878-0800	Reserve for Bldgs & Parks	$ 143,767	$ 144,161	$ 144,594	$ 145,013	$ 145,446	$ 145,867	$ 146,309	$ 146,750
General (A)	A00-0878-0900	Reserve for Recreation	$ 42,442	$ 42,558	$ 42,686	$ 42,810	$ 42,937	$ 43,062	$ 43,192	$ 43,323
General (A)	A00-0878-1000	Reserve for Drainage	$ 144,101	$ 144,496	$ 144,930	$ 145,350	$ 145,783	$ 146,206	$ 146,648	$ 147,091
			$ 1,679,397	$ 1,585,657	$ 1,561,868	$ 1,482,550	$ 1,383,890	$ 1,644,083	$ 1,516,786	$ 1,453,997
Highway (DB)	DB0-0201-0000	Highway Cash	**$ 952,909**	$ 886,166	$ 1,885,007	$ 1,833,993	$ 1,770,869	$ 1,505,102	$ 1,245,830	$ 1,193,901
Highway (DB)	DB0-0878-0100	Reserve or HWY Equipment	$ 331,755	$ 332,664	$ 333,663	$ 334,631	$ 335,628	$ 336,601	$ 337,619	$ 338,638
			$ 1,284,664	$ 1,218,829	$ 2,218,670	$ 2,168,624	$ 2,106,497	$ 1,841,703	$ 1,583,449	$ 1,532,539
Capital Projects (H)	H00-0201-0000	Capital Projects Cash	**$ 296,631**	**$ 296,631**	$ 216,726	$ 164,111	$ (201,607)	$ (267,905)	$ (332,236)	$ (377,953)
Capital Projects (H)	H03-0231-0000	Restricted Cash - Water Tank BAN	$ 155,674	$ 156,101	$ 156,570	$ 157,024	$ 157,492	$ 157,948	$ 158,426	$ 158,904
Capital Projects (H)	H04-0231-0000	Restricted Cash - Waterline Repairs BAN	$ 358,400	$ 355,177	$ 355,649	$ 356,686	$ 356,974	$ 358,014	$ 92,970	$ 90,253
			$ 810,705	$ 807,909	$ 728,945	$ 677,820	$ 312,858	$ 248,057	$ (80,840)	$ (128,795)
Fire Protection (SF)	SF0-0201-0000	Fire Fund Cash	$ 151,041	$ 151,341	$ 1,287,781	$ 930,629	$ 822,099	$ 959,484	$ 175,575	$ 173,558
Fire Protection (SF)	Nationwide	Restricted - LOSAP Fair Market Value	$ 2,850,919	$ 2,868,223	$ 2,701,954	$ 2,814,398	$ 2,968,148	$ 2,930,819	$ 3,270,747	$ 3,285,937
			$ 3,001,960	$ 3,019,565	$ 3,989,735	$ 3,745,027	$ 3,790,247	$ 3,890,303	$ 3,446,321	$ 3,459,494
Lighting (SL)	L30-0201-0000	Lighting Fund Cash	$ 9,272	$ 9,294	$ 24,115	$ 22,602	$ 21,152	$ 19,712	$ 18,328	$ 16,911
			$ 9,272	$ 9,294	$ 24,115	$ 22,602	$ 21,152	$ 19,712	$ 18,328	$ 16,911
Ambulance (SM)	SM0-0201-0000	Ambulance Fund Cash	$ 103,312	$ 102,803	$ 241,014	$ 200,828	$ 186,023	$ 186,364	$ 183,797	$ 46,027
Ambulance (SM)	SM0-0878-0001	Reserve for Ambulance	$ 145,303	$ 145,701	$ 146,139	$ 146,562	$ 146,999	$ 147,425	$ 147,871	$ 148,318
			$ 248,615	$ 248,504	$ 387,153	$ 347,390	$ 333,022	$ 333,789	$ 331,669	$ 194,345
Garbage (SG/SR)	SG0-0201-0000	Garbage & Refuse Fund Cash	$ 238,740	$ 240,478	$ 1,104,502	$ 1,025,037	$ 946,346	$ 866,955	$ 787,196	$ 704,296
			$ 238,740	$ 240,478	$ 1,104,502	$ 1,025,037	$ 946,346	$ 866,955	$ 787,196	$ 704,296
Water (SW)	HA0-0201-0000	(HA) Water District #1	$ 205,462	$ 205,952	$ 403,174	$ 404,212	$ 405,309	$ 406,282	$ 407,485	$ 408,594
Water (SW)	HB0-0201-0000	(HB) Water District #2	$ 108,916	$ 109,176	$ 148,155	$ 148,537	$ 148,940	$ 149,297	$ 149,739	$ 150,147
Water (SW)	HC0-0201-0000	(HC) Water District #3	$ 150,529	$ 91,815	$ 339,468	$ 340,343	$ 350,137	$ 350,978	$ 162,325	$ 162,767
Water (SW)	HC0-0878-0100	Reserve for Debt - Dist. 3	$ 405,007	$ 406,117	$ 407,337	$ 408,518	$ 409,736	$ 410,923	$ 412,167	$ 413,410
Water (SW)	HD0-0201-0000	(HD) Water Ext. 1	$ 56,241	$ 56,375	$ 58,810	$ 58,961	$ 59,121	$ 59,263	$ 59,439	$ 59,600
Water (SW)	HE0-0201-0000	(HE) Water Ext. 2	$ 182,709	$ 183,146	$ 212,841	$ 213,389	$ 213,968	$ 214,482	$ 215,117	$ 215,702
Water (SW)	HF0-0201-0000	(HF) Water Dist. 3 Ext.	$ 34,435	$ 34,517	$ 45,585	$ 45,703	$ 45,827	$ 45,937	$ 38,576	$ 38,681
			$ 1,143,299	$ 1,087,098	$ 1,615,370	$ 1,619,663	$ 1,633,037	$ 1,637,161	$ 1,444,848	$ 1,448,901
		Total held by Town	$ 5,565,733	$ 5,349,111	$ 8,928,404	$ 8,274,315	$ 7,558,900	$ 7,550,943	$ 5,777,011	$ 5,395,750
		Total held at Nationwide (Fire LOSAP)	$ 2,850,919	$ 2,868,223	$ 2,701,954	$ 2,814,398	$ 2,968,148	$ 2,930,819	$ 3,270,747	$ 3,285,937
			$ 8,416,652	$ 8,217,335	$ 11,630,358	$ 11,088,713	$ 10,527,049	$ 10,481,762	$ 9,047,758	$ 8,681,687

FOR IMMEDIATE RELEASE
September 2, 2026

NYSEG · RG&E
Part of the Avangrid family

NYSEG and RG&E Crews Make Major Progress Following Overnight Storm

More than 78,000 customers affected by outages caused by storm

Crews working to restore power to remaining 16,000 customers without service

BINGHAMTON, N.Y. — September 3, 2026 | 9:30 a.m. — Crews for New York State Electric & Gas (NYSEG) and Rochester Gas and Electric (RG&E) have restored power to more than 60,000 customers affected by Wednesday's thunderstorm.

More than 78,000 customers had their service interrupted by this storm. This includes more than 38,000 RG&E customers, with the most significant impacts in RG&E's Central Division, which includes Monroe and Orleans counties, and Fillmore Division, which includes Allegany, Genesee, Livingston, and Wyoming counties. Approximately 40,000 NYSEG customers were affected. The Company's Geneva Division, which includes Ontario, Wayne, Seneca, and Yates counties, were most significantly impacted. NYSEG's Lancaster Division, which includes Cattaraugus, Chautauqua, and Erie Counties, and Hornell Division, which includes Allegany, Cattaraugus, Steuben, and Wyoming Counties, were also affected.

Approximately 16,000 customers are without power, with the most significant impacts in NYSEG's Geneva Division and RG&E's Central and Fillmore divisions. Restoration efforts will continue until all customers have their power restored.

NYSEG and RG&E urge customers to remain away from storm debris as it may contain downed wires or other damaged equipment. Customers should assume all downed wires are energized and dangerous and should be reported by calling NYSEG's emergency line at 1.800.572.1131. RG&E's line at 1.800.743.1701 or contacting 911.

Outage Information:

Sign-up for Outage Alerts to receive updates automatically by phone, text or e-mail as the Companies updates the status of the restoration process in their area. Customers can sign up for outage alerts by visiting here for NYSEG and here for RG&E.

Customers can use the NYSEG or RG&E mobile app to report and check the status of outages. To download the application, customers should search "Avangrid" in the Apple or Android app stores and select "NYSEG" or "RG&E." The application is free to download.

Stay Away from Downed Wires:

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

During a Power Interruption:

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

Power Restoration Priorities:

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

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

For additional information, including storm preparation tips, storm safety information, generator safety information, restoration priorities and emergency resources, visit Outage Central at **NYSEG.com** or **RGE.com** and on the Companies' social media pages:

- **Facebook: @NYSEandG**
- **Twitter: @NYSEandG**
- **Instagram: @nyseg.co**
- **Facebook: @RochGandE**
- **Twitter: @RGandE**
- **Instagram: @rochestergasandelectric**

# # #

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 U.S. energy company investing in grid infrastructure and power generation projects to deliver reliable energy and meet growing electricity demand. With approximately $50 billion in assets and operations across 25 states, Avangrid is helping modernize the U.S. electric grid, improve system resiliency, and support economic growth for the customers and communities it serves. Avangrid owns and operates seven electric and natural gas utilities, serving more than 3.4 million customers in New York and New England. Avangrid also has nearly 100 energy generation facilities across the United States and more than 11 gigawatts of installed capacity. Avangrid has more than 8,300 employees and was named among the World's Most Ethical Companies in 2026 for the eighth consecutive year by the Ethisphere Institute. Avangrid is a member of the Iberdrola Group. For more information, visit www.avangrid.com.

Media Contact:
Michael Baggerman
mbaggerman@nyseg.com
716.368.1284

SEP 1 2026 AM9:23

ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

August 28, 2026

Jason A. Keding, Supervisor
Town of Boston
8500 Boston State Rd
Boston, NY 14025

Re: Erie County Short Term Registry and Letters being Sent to Rental Operators

Dear Supervisor Keding:

I am writing to alert your office that Erie County Local Law 1-2024 concerning the County's imposition of hotel and short-term occupancy taxes formally applies the occupancy tax to short-term rentals ("STR") in houses and other domiciles, whether rented privately by the property owner, a management company, or via platforms such as Airbnb, VRBO, etc.

In addition, as you may know, New York State adopted a law requiring County governments to establish a countywide STR registry of rentals in each county. To help Erie County create our portal, the Erie County Comptroller's Office contracted Deckard, a consulting firm working nationally on STR registries and compliance. Deckard recently began sending letters to STRs to inform them of the State registry requirement and to direct them to register their STR with the Erie County Comptroller's Office.

We have learned that some STR owners that received a Deckard letter have expressed concerns about the validity of the letter and have contacted their town/village/city government posing questions and concerns. The letters asked STR owners with questions to contact the Erie County Comptroller's Office, but apparently, persons are contacting town, village and city governments. Some STR operators are also stating that Airbnb told them to disregard the letters.

I am writing to alert you that the letters from Deckard are legitimate. They are being mailed by Deckard from their California office and they are being sent with our knowledge to inform STRs of the new reporting requirement imposed by the State.

If you have any questions concerning these letters, the new Erie County STR registry or STR taxes, please do not hesitate to contact us at ErieCountyBedTax@erie.gov or 716-858-8400. Thank you for your consideration.

Sincerely,

Timothy C. Callan
Deputy County Comptroller

95 FRANKLIN STREET • ROOM 1100 • BUFFALO, N.Y. • 14202
PHONE: (716) 858-8400 • FAX: (716) 858-6195 • www.erie.gov/comptroller

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization Connect Life ToB Blood Drive Date 7 / 13 / 2026

Name of person responsible for facilities Barbara C Moore

Title ______

Applicant Address _ ______

Applicant Daytime Phone #_ ______ # Of Attendees: 40?

Date(s) Requested* *Please see attached Time 2-7 pm Type of Event Blood Drive

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: B L C Moore

Upon Completion, please submit to Town Clerk

****

APPROVED/DENIED : 7/14/26
(date)

INSPECTION: ______
(date)

2027 Blood Drive Dates- requesting use of Community Room except where otherwise noted

January 5

February 2

March 2

April 6

May 4

June 1

July 6

August 3

September 7

October 5

November 2- Court Room

December 7

PUBLIC HEARING
TOWN OF BOSTON
TOWN BOARD

NOTICE IS HEREBY GIVEN that a Public Hearing will be held by the Town Board of the Town of Boston on the **16th day of September, 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 Matt Kolo Excavating, LLC for Site Plan Approval of a proposed Office Building to be located at 7631 Zimmerman Road, Boston, New York, SBL 226.01-8-1.12, within the C-2 General Commercial 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

Dated: August 19, 2026
Published: August 27, 2026
Sandra L. Quinlan
Town Clerk
An Equal Opportunity Provider & Employer

MATT KOLO
860-0039
EXCAVATING
CLEARING & TRUCKING

Matt Kolo Excavating, LLC

MattKoloExcavating@gmail.com

Town of Boston Planning Board
8500 Boston State Rd.,
Boston, NY 14025

RE: Letter of Intent for Proposed Commercial Office Building

5/26/26

To Whom it may Concern,

Please accept this Letter of Intent on behalf of Matt Kolo Excavating, LLC. We are formally requesting site plan review and approval to construct a new commercial office building at our existing facility. Also, note that we plan to apply for a building permit for the proposed office building.

We currently operate an established excavating and trucking business at 7631 Zimmerman Road. This location serves as our primary operational hub for our trucks, heavy equipment, and building materials. Constructing a dedicated office building at this site will centralize all parts of our business, significantly improving company efficiency and daily management.

Applicant: Matt Kolo Excavating, LLC, represented by Matt Kolodziejczak

- Project Location: 7631 Zimmerman Rd., Hamburg NY 14075
- Proposed Use: General administrative offices
- Project Description: Construction of a 2-story office building consisting of approximately 880 square feet. The design will feature professional commercial architecture that complements the surrounding local aesthetic.
- Economic & Community Impact: This project will keep a viable local business within the town, retain 10 existing jobs, and create possibility of new employment opportunities.
- Environmental & Site Management: Stormwater management, erosion control, and high-quality perimeter landscaping to ensure zero negative impact on neighboring properties.

We look forward to presenting our site plans at the next upcoming Planning Board meeting. Thank you for your time and guidance through this review process.

Sincerely,

Matthew Kolodzijeczak
President / Owner
Matt Kolo Excavating, LLC

Short Environmental Assessment Form
Part 1 - Project Information

Instructions for Completing

Part 1 – Project Information. The applicant or project sponsor is responsible for the completion of Part 1. 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.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 – Project and Sponsor Information Matt Kolodziejczak		
Name of Action or Project: Kolo new building		
Project Location (describe, and attach a location map):		
Brief Description of Proposed Action: The construction of an 864 sq.ft. new office building to be located at 7631 Zimmerman Road		
Name of Applicant or Sponsor: Matt Kolodziejczak	Telephone: E-Mail:	
Address:		
City/PO: Hamburgq	State: NY	Zip Code: 14075

	NO	YES
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.	☑	☐
2. Does the proposed action require a permit, approval or funding from any other government Agency? If Yes, list agency(s) name and permit or approval:	☑	☐

3. a. Total acreage of the site of the proposed action? +/- 3 acres
   b. Total acreage to be physically disturbed? < 1 acres
   c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? +/- 3 acres

4. Check all land uses that occur on, are adjoining or near the proposed action:
5. ☐ Urban ☑ Rural (non-agriculture) ☐ Industrial ☑ Commercial ☑ Residential (suburban)
   ☐ Forest ☑ Agriculture ☐ Aquatic ☐ Other(Specify):
   ☐ Parkland

	NO	YES	N/A
5. Is the proposed action,			
a. A permitted use under the zoning regulations?	☐	☑	☐
b. Consistent with the adopted comprehensive plan?	☐	☑	☐

	NO	YES
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	☐	☑
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? If Yes, identify: ______	☑	☐
8. a. Will the proposed action result in a substantial increase in traffic above present levels?	☑	☐
b. Are public transportation services available at or near the site of the proposed action?	☑	☐
c. Are any pedestrian accommodations or bicycle routes available on or near the site of the proposed action?	☑	☐
9. Does the proposed action meet or exceed the state energy code requirements? If the proposed action will exceed requirements, describe design features and technologies: ______	☑	☐
10. Will the proposed action connect to an existing public/private water supply? If No, describe method for providing potable water: ______	☐	☑
11. Will the proposed action connect to existing wastewater utilities? If No, describe method for providing wastewater treatment: ______	☐	☑
12. a. 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?	☑	☐
b. 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?	☑	☐
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency?	☐	☑
b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody?	☑	☐
If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: ______		

14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply: ☐ Shoreline ☐ Forest ☑ Agricultural/grasslands ☐ Early mid-successional ☐ Wetland ☐ Urban ☑ Suburban		
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	NO ☑	YES ☐
16. Is the project site located in the 100-year flood plan?	NO ☑	YES ☐
17. Will the proposed action create storm water discharge, either from point or non-point sources? If Yes,	NO ☑	YES ☐
a. Will storm water discharges flow to adjacent properties?	☐	☐
b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? If Yes, briefly describe: ______________________	☐	☐
18. Does the proposed action include construction or other activities that would result in the impoundment of water or other liquids (e.g., retention pond, waste lagoon, dam)? If Yes, explain the purpose and size of the impoundment: ______________________	NO ☑	YES ☐
19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe: ______________________	NO ☑	YES ☐
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe: ______________________	NO ☑	YES ☐

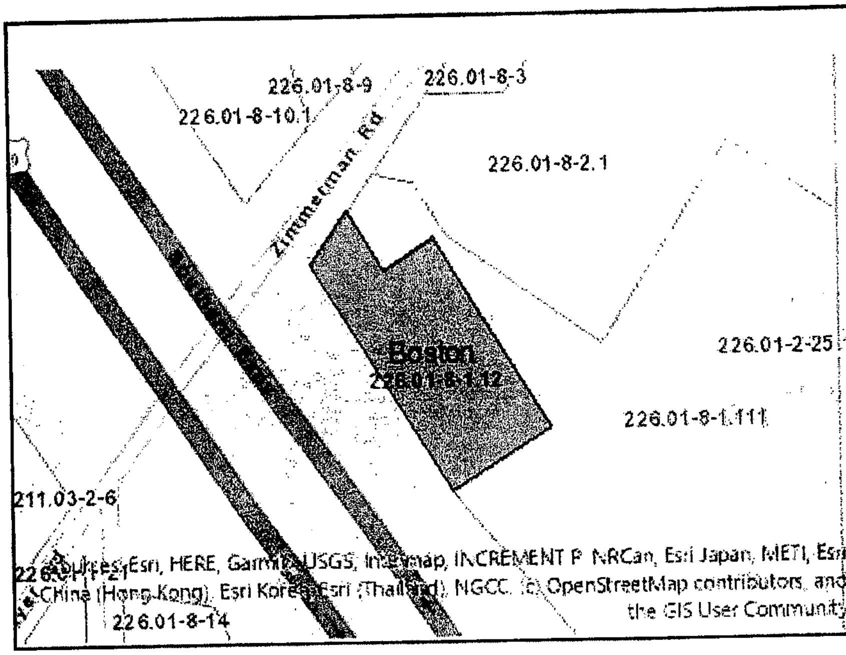
I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE

Applicant/sponsor/name: MATTKOLO Date: 6/2/26

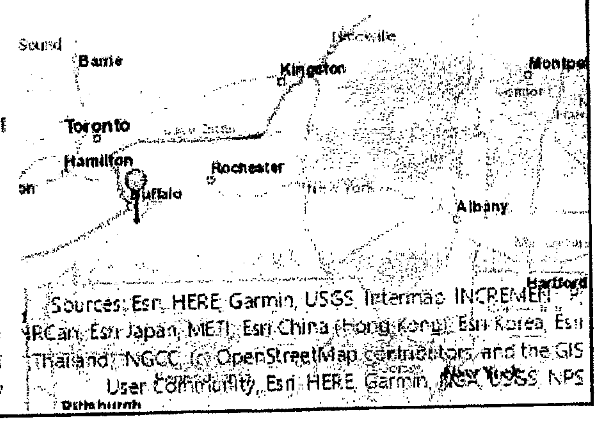
Signature: [signature] Title: PRESIDENT

PRINT FORM

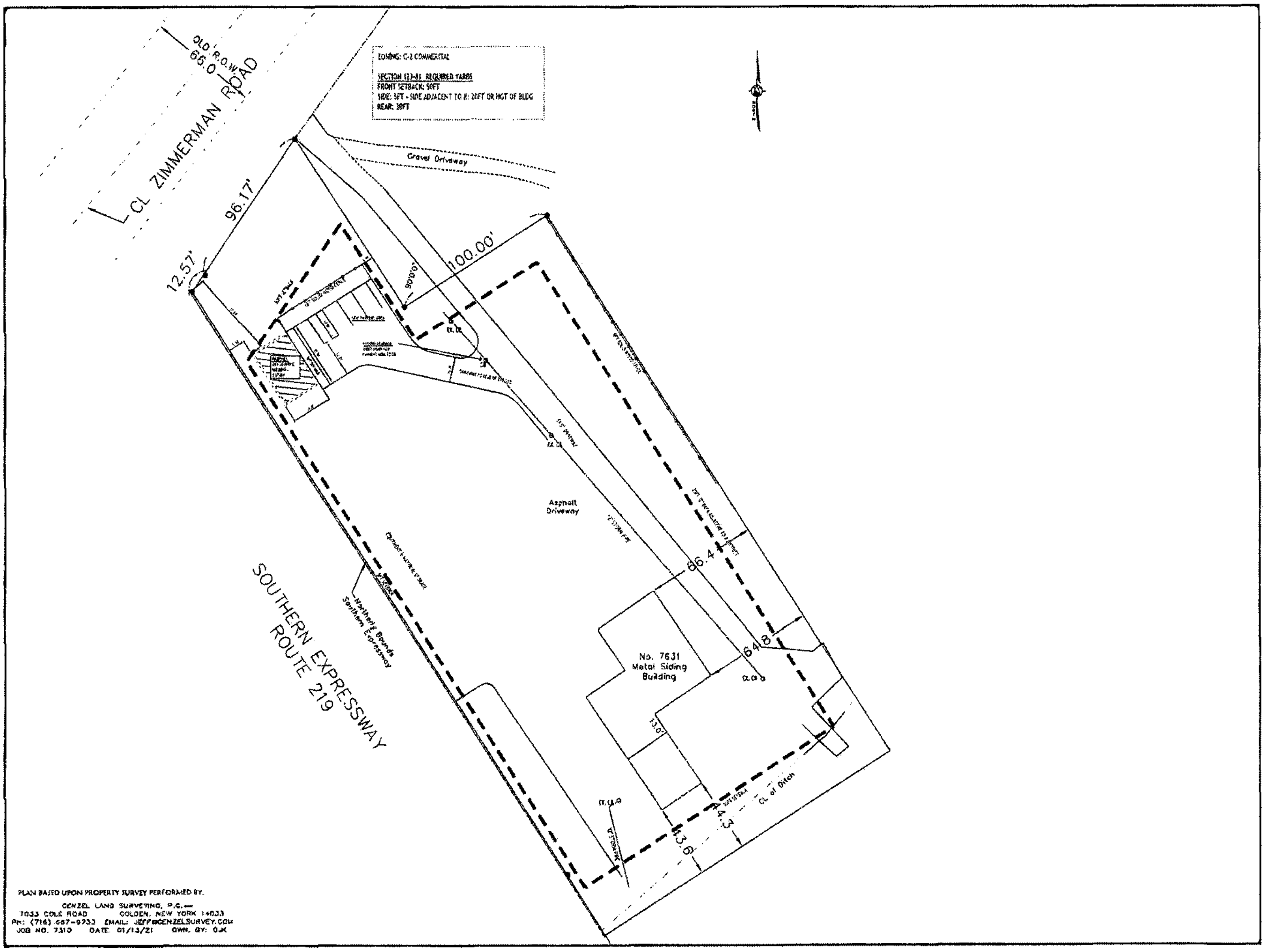
EAF Mapper Summary Report



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.



Part 1 / Question 7 [Critical Environmental Area]	No
Part 1 / Question 12a [National or State Register of Historic Places or State Eligible Sites]	No
Part 1 / Question 12b [Archeological Sites]	No
Part 1 / Question 13a [Wetlands or Other Regulated Waterbodies]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
Part 1 / Question 15 [Threatened or Endangered Animal]	No
Part 1 / Question 16 [100 Year Flood Plain]	No
Part 1 / Question 20 [Remediation Site]	No



DRAWING REVISIONS

No.	DATE	BY	REMARKS

SPECIAL INFORMATION

NOTICE

5,000 SF

MATT KOLO EXCAVATING
7631 ZIMMERMAN ROAD
BOSTON, NEW YORK

OFFICE / COLD STORAGE BUILDING

SEAL

PROPOSED SITE PLAN

JAS
JAS
4-10-26

S1.0

TOWN OF BOSTON

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

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

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

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

July 9, 2026

Mr Matt Kolodziejczak
7631 Zimmerman Rd
Hamburg, NY 14075

Re: Zoning compliance

Mr Kolodziejczak,

Thank you for your time yesterday, July8, 2026 to accompany me on my inspection of your property. The reason was a request from the planning board to ascertain compliance of the use at 7631 Zimmerman with local zoning regulations for a C-2 zoning.

A C-2 zoning, per **Article XVC-2 General Commercial District, § 123-78. Permitted uses and structures, A (19) (h)** may be used for contractors equipment and material storage.

As of my inspection he appears to be in compliance with the Town Zoning requirements.

Respectfully,

Robert J Reed
Town of Boston
Code Enforcement Officer
0701-7277B

8500 Boston State Road Boston, New York 14025-9848

Sandra Quinlan

From: Sarah Desjardins <bostonplanning@gmail.com>
Sent: Wednesday, August 12, 2026 10:51 AM
To: Sandra Quinlan; supervisorkeding@gmail.com
Subject: Matt Kolo proposed building

Follow Up Flag: Follow up
Flag Status: Flagged

Sandy and Jason,

Last night the Planning Board recommended that the Town Board issue a SEQR Negative Declaration and approve the proposed building for Matt Kolo. The members who were present did request additional information on the project but at this time I can't tell you what it was because I was not able to attend the meeting.

I will listen to the minutes and let you know as soon as I get the audio.

THanks

Sarah

Sandra Quinlan

From: Sarah Desjardins <bostonplanning@gmail.com>
Sent: Thursday, August 13, 2026 9:17 AM
To: Sandra Quinlan; supervisorkeding@gmail.com
Subject: Kolo

Good morning,

Attached is an elevation of the proposed building if you didn't already have it.

Sarah


OFFICE

Sandra Quinlan

From: Sarah Desjardins <bostonplanning@gmail.com>
Sent: Friday, August 14, 2026 7:12 AM
To: Sandra Quinlan; supervisorkeding@gmail.com; Paul Ziarnowski
Subject: Kolo

Good morning,

It appears that the Vice Chairman asked for
an architectural rendering with dimensions and a plan that showed topography lines and where the new building would be sited on the property. He also asked for a map showing where other neighbors' property lines and other buildings are located.

We have a relatively simple site plan showing where the building would be located already that seemed satisfactory to the Board previously so I don't know that we'll get anything more than that, but as for the other requests I will contact Kolo to see if he can provide additional information.

Sarah

Schedule Public Hearing

for Fire Contracts

October 21, 2026 at 7:35 pm

TOWN OF BOSTON – RESOLUTION NO. 2026 – 61

APPROVING SITE PLAN FOR MATT KOLO EXCAVATING, LLC
7631 ZIMMERMAN ROAD

WHEREAS, Matt Kolo Excavating, LLC has submitted an application to the Town of Boston for Site Plan Approval to construct a commercial office building at property located at 7631 Zimmerman Road, Town of Boston, Erie County, New York (SBL No. 226.01-8-1.12), within the C-2 General Commercial District; and

WHEREAS, the proposed building and related site improvements are depicted on the proposed site plan identified as Sheet S1.0, together with the architectural rendering and other materials submitted by the applicant; and

WHEREAS, the Town Code Enforcement Officer inspected the subject property and determined that the existing use of the property for the storage of contractors' equipment and materials is permitted within the C-2 General Commercial District pursuant to Town Code § 123-78(A)(19)(h); 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 August 11, 2026, and recommended that the Town Board approve the proposed project; and

WHEREAS, the Town Board has reviewed the proposed action in its entirety and has determined that it constitutes a Type II action pursuant to the State Environmental Quality Review Act and 6 NYCRR § 617.5(c)(9), because it involves the construction of a nonresidential structure or facility containing less than 4,000 square feet of gross floor area, together with customary appurtenant site improvements, does not involve a change in zoning or a use variance, is consistent with applicable local land-use controls, and does not involve a radio communication or microwave transmission facility, and therefore requires no further review under SEQRA;; and

WHEREAS, the Town Board conducted a duly noticed public hearing on September 16, 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, the public comments received, 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 Matt Kolo Excavating, LLC for the property located at 7631 Zimmerman Road (SBL No. 226.01-8-1.12), authorizing the construction and use of the proposed commercial office building and related site improvements depicted on the approved plans, subject to the following conditions:

1. The project shall be constructed and maintained in substantial conformity with the approved site plan, architectural rendering, and other application materials submitted to and approved by the Town Board.
2. No improvements or uses are authorized by this approval other than those specifically depicted or described in the approved plans and application materials.
3. Any material modification to the approved site plan, or any additional building or site improvements, shall require further review and approval by the Town, as required by the Town Code.
4. The applicant shall obtain all necessary building permits and other permits or approvals required by the Town of Boston and any other agency having jurisdiction before commencing construction.
5. All stormwater runoff, drainage, erosion-control measures, landscaping, parking areas, and access improvements shall be installed and maintained in accordance with the approved plans and all applicable Town requirements.
6. This Site Plan Approval shall expire one 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 proposed site plan identified as Sheet S1.0, the architectural rendering, and the other materials submitted by the applicant in support of the application.

On September 16, 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 Selby	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Councilmember Martin	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

Sandra L. Quinlan, Town Clerk

TOWN OF BOSTON – RESOLUTION NO. 2026 - 62

AUTHORIZING THE TOWN COURT TO APPLY FOR A JCAP GRANT

WHEREAS, the Town Court of Boston has identified the need for funding to improve its operations and facilities; and

WHEREAS, the Justice Court Assistance Program (JCAP) provides grant opportunities to support the needs of local courts; and

WHEREAS, it is in the best interest of the Town of Boston to support the Town Court's application for this funding;

BE IT RESOLVED, by the Board of the Town of Boston as follows: The Board of the Town of Boston authorizes the Boston Town Court to apply for a JCAP grant in the 2026-27 grant cycle up to $30,000.00;

BE IT FURTHER RESOLVED, that Jason Keding, as Supervisor of the Town of Boston, is hereby authorized and directed to accept funds from the Justice Court Assistance Program (JCAP) during the 2026-27 grant cycle, in an amount not to exceed $30,000.00, and to enter into and execute a project agreement with the State for such financial assistance to the Town of Boston for the improvement of the Town Court facilities, and be it further

RESOLVED, that upon approval of the application for financial assistance, the Town make available any necessary funds to satisfy the requirements and reimbursement of the funding program, and be it further

RESOLVED, that the Town Board authorizes the Supervisor to sign all documents and agreements related to the Justice Court Assistance Program (JCAP) grant.

RESOLVED, that this resolution shall take effect immediately.

On September 16, 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 Selby	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Councilmember Martin	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

Sandra L. Quinlan, Town Clerk

millington lockwood
BUSINESS INTERIOR SOLUTIONS

MillerKnoll
CERTIFIED DEALER

Proposal

3901 Genesee Street
Suite 800
Buffalo, NY 14225
Phone: 716-633-5600
www.millingtonlockwood.com

Quote/Order No	58735
Date	08/26/2026
Customer PO No	
Customer Account	BOSTON
Salesperson	Fred Torrico
Project Number	
Terms	NET 15 DAYS
Page	1 of 2

TO
Boston Town Hall
8500 Boston State Rd
Boston, NY 14025

ATTN: Karen Miller
Phone: (716) 941-6115
Email: kmmiller2@nycourts.gov

SHIP TO
Boston Town Hall
8500 Boston State Rd
Boston, NY 14025

ATTN: Karen Miller
Phone: (716) 941-6115
Email: kmmiller2@nycourts.gov

Available Through Exemplis LLC Contract PC70272

Purchase Order Made Out To:
D/B/A Sitonit Seating, IDEON, Symmetry
c/o Millington Lockwood Business Interiors
6415 Katella Ave.
Cypress, CA 90630

Line	Quantity	Catalog Number/Description	Unit Price	Extended Amount
1	7.00 Each	1203.BK2.MB.F.AR4--CH1-FC1-BT1-BC1-CS5-MC20-US-FG1-SUGAR-LICORICE-KD Hexy, Highback, Mesh Back, Standard Synchro, Height/ Adjustable Arms CH1:Standard Cylinder FC1:Black Frame BT1:5 Star Nylon Base BC1:Black Base CS5:Carpet Casters MC20:Onyx Mesh US:Upholstered Seat FG1:Fabric/Vinyl Grade 1 SUGAR:Sugar Color Selection LICORICE:Sugar Licorice KD:Knocked Down	273.60	1,915.20
2	1.00 Each	SOI-- SitOnIt Installation 20% of sale allowable per NYS Contract :$1,915.20 x .20 = $383.04	275.00	275.00

TOTAL:	**$2,190.20**
EXEMPT_SALES	$0.00
GRAND TOTAL:	$2,190.20

millington lockwood
BUSINESS INTERIOR SOLUTIONS

MillerKnoll
CERTIFIED DEALER

Proposal

3901 Genesee Street
Suite 800
Buffalo, NY 14225
Phone: 716-633-5600
www.millingtonlockwood.com

Quote/Order No	58735
Date	08/26/2026
Customer PO No	
Customer Account	BOSTON
Salesperson	Fred Torrico
Project Number	
Terms	NET 15 DAYS
Page	2 of 2

GENERAL TERMS & CONDITIONS

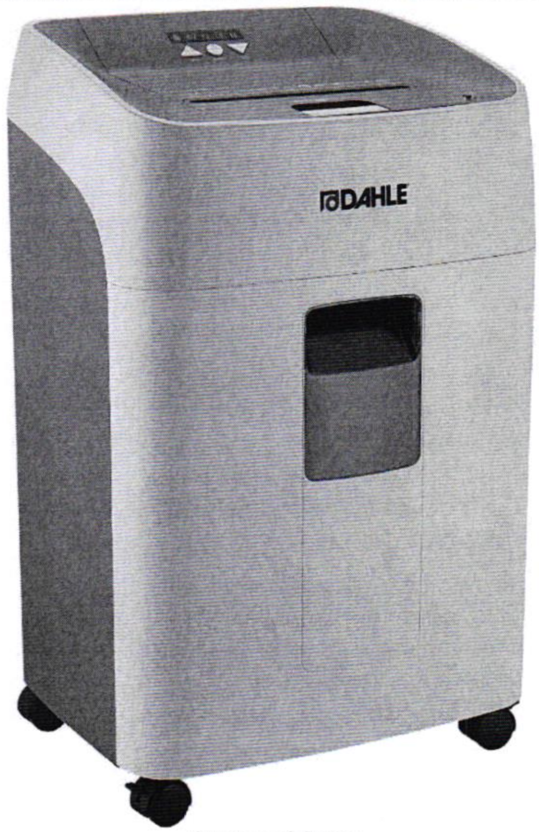
1. All goods sold hereunder are of special manufacturer, design or order, and are not subject to cancellation or return.
2. Pricing is valid for 30 days from proposal date.
3. When delivery is postponed/delayed by the purchaser the product will be stored for 30 days. After 30 days, storage will be charged to the Purchaser. Transfer to storage will be deemed delivery for all purposes, including invoicing and payment.
4. Installation, unless otherwise stated, assumes the following conditions: Non-union labor, normal working hours (no over-time), elevator access directly into staging/installing area, site free and clear of conflicting trades, use of elevators during off-loading and trash removal, loading dock availability. *Hardwiring of electrical is not included and must be supplied by licensed electrician. Installation includes trash removal and final walk-through/punch list sign off.*
5. The Signatory acknowledges receipt of a copy of this contract and acceptance of the terms herein.

Signed ______________________________ Company ______________________________

Printed Name ________________________ Title ______________________________

Date ______________________________

Last purchased Apr 15, 2025
Model: **SM 300** | View order



Click to see full view

6 VIDEOS

Dahle ShredMATIC SM 300 Auto Feed Paper Shredder, 300-Sheet Capacity, Cross-Cut, P-4 Security, Jam-Free & Oil-Free, Shreds CDs, Credit Cards, Staples & Paper Clips, German Engineered

Visit the Dahle Store
4.5 (211) | Search this page
50+ bought in past month

$608.19

Prefer to be invoiced for your order? Choose Business Credit Account as your payment method at checkout.

FREE Returns

Savings Buy 3+ Qualifying items, earn 3% rewards Shop items ›

Buying multiple items? Go to multi-select

Model: **SM 300**

SM 90	SM 300
$272.65 ~~$287.00~~ FREE Delivery Monday	$608.19

Cut Type	Cross Cut
Brand	Dahle
Capacity	11 gallons
Recommended Uses For Product	Shredding Sensitive & Confidential Documents, Shredding Staples & Paper
Color	White/Gray

About this item

- P-4 | O-3 SECURITY- Cross Cut | 14 Sheet Capacity | 11 Gallon Waste
- FAST SHREDDING- 300 sheet bin for shredding loose or stapled documents

Ask Alexa

Does it shred credit cards? | Can it handle paper clips? | Sponsored Why choose Dahle shredders? | Is it easy to empty? | Why you might like this | Ask something else

$608.19

FREE Returns

FREE delivery **September 2 - 8** for Prime members

Deliver to Court - Boston 14025

Buy more, get it as low as $595.65

Quantity: **1**

Add to cart

Need more than 17 units?

Request for Quote

Secure transaction

Sold by Dahle North America, Inc. and Fulfilled by Amazon.

Seller Credentials:
Registered Small Business, 889 Certification

Return policy:
FREE 30-day refund/replacement

Support:
Product support included

Add a protection plan:
- ☐ 3-Year B2B Office Equipment Protection Plan for $76.99
- ☐ 4-Year B2B Office Equipment Protection Plan for $103.99
- ☐ Add a gift receipt for easy returns

Add to List

Other sellers on Amazon

New (2) from $608.19 FREE delivery for Prime members

- OIL-FREE- Hassle-Free shredding maintains performance without maintenance
- LOCKABLE SHRED BIN- Prevents tampering and is more secure
- AUTOMATIC JAM PROTECTION- Motor reverses in the event of an overfeed

› See more product details

Top reviews for business

TAS

Verified Purchase

It Works Great - So Far.

Reviewed in the United States on June 18, 2024

I needed a serious home office shredder. My last shredder only did 16 sheets at a time and after several runs, had to rest for a day or two for the motor to cool down. This left piles of "to be shredded"

Read full review

1 2 3

Offers also available from **certified small and diverse sellers.** Details

Report an issue with this product or seller

Similar item to consider

Amazon Basics 150-Sheet Autofeed Micro-Cut Paper and Credit Card Shredder, High Security Level P-4 with 8.5-Gallon Bin, 60-Minute Continuous Run Time, Black

(1395)

$176.86

Bundle these items

+

+

This item: Dahle ShredMATIC SM 300 Auto Feed Paper Shredder, 300-Sheet Capacity, Cross-Cut, ...
4.5 211
$608.19

Sponsored
IDEAL 2445 Cross Cut Deskside Commercial Paper Shredder, Continuous Operation, 6-8 She...
4.4 29
$941.55

Sponsored
Takkicept Auto Feed Paper Shredder 400-Sheet Micro Cut Security Level P-5 | Heavy Duty...
4.4 19
$426.55

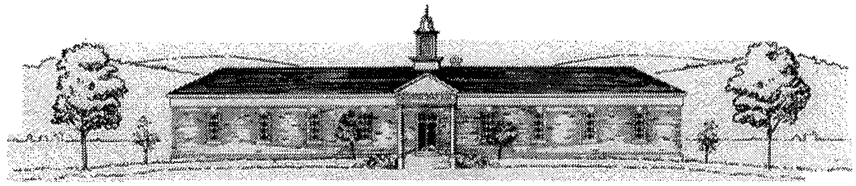
Total price:

Add all 3 to Cart

Some of these items ship sooner than the others.
Show details

More from frequently bought brands Sponsored

Town of Boston
Zoning Board of Appeals



September 3, 2026

Boston Town Hall
8500 Boston State Road
Boston, NY 14025

Re-Appointment – David May

Dear Town Board Members

Please consider me for a re-appointment as an active Board Member of the Zoning Board of Appeals (ZBA) for the Town of Boston term ending 4/1/2031.

Thank you

David May
ZBA Board Member

TOWN OF BOSTON
APPLICATION FOR USE OF FACILITY

This Application is subject to Approval by the Town Board and MUST be received at least 1 week prior to Town Board meeting

*****Application, fees, plans, layouts and any additional proof from other agencies must be completed and submitted at time of application. Must be a Boston Resident to request use. *****

Name/Organization Town of Boston Summer Concert Series Date 09 / 02 / 2026

Name of person responsible for facilities ____________________
Title Town of Boston Event Coordinator

Applicant Address 8500 Boston State Road, Boston, New York 14025

Applicant Daytime Phone # (716) 941-6518 # Of Attendees: 100 - 250

Date(s) Requested* See attached. Time 4pm - 10:30pm Type of Event Concert
Set Up 4pm Take Down 10:30pm
Sporting Leagues — Please attach Schedule

****Certificate of Insurance from your organization must be submitted at least 1 week before your 1st sporting event****

*****Please confirm that your dates do not conflict with any Sporting Leagues*****

Baseball—Josh Haeick	**716-649-6170**	**Football—Nick Jagow**	**716-725-9680**
Southtown Slammers/ Mike Bellagamba	**716-225-7936**	**Soccer—Jessica Blesy**	**716-809-0121**

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

- ☐ South Boston Park Shelter
- ☐ Town Hall Community Room w/ Kitchen And Bathroom Facilities
- ☐ North Boston Park Fields

Boston Town Park
- ☑ Lions Shelter And Bathroom Facilities
- ☐ Small Shelter
- ☐ Town Fields

WILL YOUR EVENT HAVE ANY OF THE FOLLOWING: (Check all that apply)

☐ Parade - Who will provide traffic control? ____________________
(Submit proof in writing from that agency at time of application)

☑ Parking (over 50) - Please submit parking Plan: (This must be approved by Park's Superintendent before submittal to Town Clerk with application)

☐ Rides (Certificate of Insurance from your insurance company must be submitted 1 week before use begins)

☐ Fireworks (Certificate of Insurance from Firework Vendor must be submitted 1 week before your event)

-Who will provide Fire Stand By? ____________________
(Submit proof in writing from that agency at time of application)

☐ Vendors (over 5) - Please submit Layout (This must be approved by Park's Superintendent before submittal to Town Clerk with application)

Alcoholic Beverages:	Are you serving alcohol?	☐ Yes	☑ No
(IF SERVING ALCOHOL, CHECK ALL	Are you having a Private Party?	☐ Yes	☑ No
THAT APPLY)	Are you having a Public Special Event?	☑ Yes	☐ No

PLEASE NOTE: **ALL parties must submit a Certificate of Insurance 1 week before your event. Public Special Events serving alcohol must also submit a copy of your NYS Liquor License 1 week before your event.**

Certificates of Insurance: You must list the Town of Boston as additionally insured and the dates of the event must be on the Certificate of Insurance. Your insurance agent can help you with this. The following is a list of Liability amounts needed:

Private Party (Host Liquor)	$ 500,000
Public Special Event (Liquor Legal)	$1,000,000
Ride Vendor	$1,000,000
Fireworks	$1,000,000
Sporting Leagues	$1,000,000

FEES: A **$75 Maintenance Fee** must be included with this application. These funds will be utilized to cover the cost of bathroom supplies, final clean up and administrative costs.

KEYS: **Keys may be picked up on the business day before the scheduled event and should be returned the first business day immediately following**.

TOWN OF BOSTON PROPERTIES ARE SMOKE FREE

COMMUNITY EVENTS SIGN: If your organization needs to use the Community Announcement sign near the Emergency Squad Bldg, the "Request to use Coming Events Sign" application must be completed and submitted to the Highway/Parks Dept. This form can be obtained from the Town Clerk's Office or at www.townofboston.com.

Requests may be submitted after September 1st the year before your event.

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 . I will submit to the Town Clerk all Certificates of Insurance and NYS Liquor License if necessary at least 1 week prior to my event. I have contacted the above mentioned sporting leagues and there are no conflicts with dates.

SIGNATURE OF APPLICANT: Allison Koczur

Upon Completion, please submit to Town Clerk

****

FEE REC'D______________ (date) APPROVED/DENIED : ____________________ (date)

Revised 5/2022

Summer CONCERTS
Town of Boston EST. 1990

Allison Koczur
Event Coordinator, Town of Boston
events@townofboston.com

September 8, 2026

Town Board Members:

As the current event coordinator, and planning ahead for next year's series, I'd like to request the dates listed below for our 2027 Summer Concert Series. I have also requested four rain dates as well as Tuesdays in June, in the event our funding is restored, and we can expand upon the series. Concerts will run from 6:30 PM until 8:30 PM.

Concert Dates (June)
1. June 1
2. June 8
3. June 15
4. June 22
5. June 29

Concert Dates (July/Aug.)
6. July 6
7. July 13
8. July 20
9. July 21
10. August 3
11. August 10
12. August 17
13. August 24
14. August 31

Rain Dates (Thursdays)
1. July 15
2. July 29
3. August 12
3. August 26

I am available to meet at your convenience to discuss any details or address any questions the Board may have about next year's Summer Concerts. These concerts have consistently brought enjoyment to our community and highlighted our Town's commitment to cultural enrichment and community involvement.

Thank you for considering my request, and please do not hesitate to contact me at events@townofboston.com for any further information or to arrange a meeting.

Sincerely,

Allison Koczur

Allison Koczur
2026 Event Coordinator
Town of Boston