

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Boston

County of Erie

For the Fiscal Year Ended 12/31/2013

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

TOWN OF Boston

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SR) REFUSE AND GARBAGE
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	1,531,208	A200	1,824,138
Petty Cash	500	A210	500
<b>TOTAL Cash</b>	<b>1,531,708</b>		<b>1,824,638</b>
Accounts Receivable	310,186	A380	281,858
<b>TOTAL Other Receivables (net)</b>	<b>310,186</b>		<b>281,858</b>
Prepaid Expenses	122,505	A480	118,529
<b>TOTAL Prepaid Expenses</b>	<b>122,505</b>		<b>118,529</b>
Cash Special Reserves	277,650	A230	219,771
<b>TOTAL Restricted Assets</b>	<b>277,650</b>		<b>219,771</b>
<b>TOTAL Assets</b>	<b>2,242,049</b>		<b>2,444,796</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	165,095	A600	95,907
<b>TOTAL Accounts Payable</b>	<b>165,095</b>		<b>95,907</b>
Accrued Liabilities	2,764	A601	2,887
<b>TOTAL Accrued Liabilities</b>	<b>2,764</b>		<b>2,887</b>
<b>TOTAL Liabilities</b>	<b>167,859</b>		<b>98,794</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	21,035	A691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>21,035</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>21,035</b>		<b>0</b>
<b>Fund Balance</b>			
Not in Spendable Form	122,505	A806	118,529
<b>TOTAL Nonspendable Fund Balance</b>	<b>122,505</b>		<b>118,529</b>
Capital Reserve	196,494	A878	137,736
Reserve For Tax Stabilization	81,156	A880	82,035
<b>TOTAL Restricted Fund Balance</b>	<b>277,650</b>		<b>219,771</b>
Assigned Appropriated Fund Balance	250,000	A914	272,000
<b>TOTAL Assigned Fund Balance</b>	<b>250,000</b>		<b>272,000</b>
Unassigned Fund Balance	1,403,000	A917	1,735,702
<b>TOTAL Unassigned Fund Balance</b>	<b>1,403,000</b>		<b>1,735,702</b>
<b>TOTAL Fund Balance</b>	<b>2,053,155</b>		<b>2,346,002</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,242,049</b>		<b>2,444,796</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Real Property Taxes	187,643	A1001	186,722
<b>TOTAL Real Property Taxes</b>	<b>187,643</b>		<b>186,722</b>
Other Tax Items		A1089	1,128
Interest & Penalties On Real Prop Taxes	12,130	A1090	10,479
<b>TOTAL Real Property Tax Items</b>	<b>12,130</b>		<b>11,607</b>
Non Prop Tax Dist By County	858,128	A1120	887,745
Franchises	85,043	A1170	88,448
<b>TOTAL Non Property Tax Items</b>	<b>943,171</b>		<b>976,193</b>
Tax Collector Fees	11,940	A1232	7,329
Assessors Fees	52,588	A1250	57,847
Clerk Fees	3,287	A1255	3,335
Public Pound Charges, Dog Control Fees	627	A1550	130
Charges-Programs For The Aging	1,077	A1972	926
Park And Recreational Charges	61,815	A2001	60,209
Other Culture & Recreation Income	4,325	A2089	2,600
Zoning Fees	3,000	A2110	2,250
Other Home & Community Services Income		A2189	11,941
<b>TOTAL Departmental Income</b>	<b>138,659</b>		<b>146,567</b>
Interest And Earnings	6,389	A2401	4,869
Rental of Real Property	72,000	A2410	72,000
<b>TOTAL Use of Money And Property</b>	<b>78,389</b>		<b>76,869</b>
Games of Chance	20	A2530	30
Bingo Licenses		A2540	
Dog Licenses	5,156	A2544	4,586
Licenses, Other	200	A2545	300
Building And Alteration Permits	11,813	A2555	15,435
Permits, Other	2,065	A2590	4,402
<b>TOTAL Licenses And Permits</b>	<b>19,254</b>		<b>24,753</b>
Fines And Forfeited Bail	132,217	A2610	131,833
<b>TOTAL Fines And Forfeitures</b>	<b>132,217</b>		<b>131,833</b>
Sales of Equipment		A2665	
Insurance Recoveries	20,032	A2680	4,529
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>20,032</b>		<b>4,529</b>
Refunds of Prior Year's Expenditures		A2701	352
Gifts And Donations	6,560	A2705	6,281
Unclassified (specify)	384	A2770	289
<b>TOTAL Miscellaneous Local Sources</b>	<b>6,944</b>		<b>6,922</b>
St Aid, Revenue Sharing	49,689	A3001	49,689
St Aid, Mortgage Tax	155,541	A3005	193,592
St Aid - Other (specify)	64,133	A3089	84,731
St Aid, Youth Programs	1,691	A3820	2,418
St Aid-Other Cul & Rec St Aid		A3889	500
<b>TOTAL State Aid</b>	<b>271,054</b>		<b>330,930</b>
<b>TOTAL Revenues</b>	<b>1,809,493</b>		<b>1,896,925</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Other Sources</b>			
Serial Bonds		A5710	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,809,493</b>		<b>1,896,925</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Legislative Board, Pers Serv	31,080	A10101	31,080
Legislative Board, Contr Expend	1,085	A10104	590
<b>TOTAL Legislative Board</b>	<b>32,165</b>		<b>31,670</b>
Municipal Court, Pers Serv	84,092	A11101	86,495
Municipal Court, Contr Expend	9,425	A11104	12,944
<b>TOTAL Municipal Court</b>	<b>93,517</b>		<b>99,439</b>
Supervisor,pers Serv	84,716	A12201	77,025
Supervisor,equip & Cap Outlay	2,029	A12202	
Supervisor,contr Expend	5,009	A12204	3,538
<b>TOTAL Supervisor</b>	<b>91,754</b>		<b>80,563</b>
Auditor, Contr Expend		A13204	1,950
<b>TOTAL Auditor</b>	<b>0</b>		<b>1,950</b>
Budget, Pers Serv	2,650	A13401	3,500
<b>TOTAL Budget</b>	<b>2,650</b>		<b>3,500</b>
Assessment, Pers Serv	93,341	A13551	75,673
Assessment, Contr Expend	2,322	A13554	3,148
<b>TOTAL Assessment</b>	<b>95,663</b>		<b>78,821</b>
Fiscal Agents Fees, Contr Expend	6,031	A13804	850
<b>TOTAL Fiscal Agents Fees</b>	<b>6,031</b>		<b>850</b>
Clerk,pers Serv	96,644	A14101	98,911
Clerk,contr Expend	2,942	A14104	2,208
<b>TOTAL Clerk</b>	<b>99,586</b>		<b>101,119</b>
Law, Pers Serv	42,955	A14201	42,955
Law, Contr Expend	6,607	A14204	225
<b>TOTAL Law</b>	<b>49,562</b>		<b>43,180</b>
Engineer, Contr Expend	23,160	A14404	27,270
<b>TOTAL Engineer</b>	<b>23,160</b>		<b>27,270</b>
Records Mgmt, PerS. SerV.		A14601	210
Records Mgmt, Contr Expend	159	A14604	23,241
<b>TOTAL Records Mgmt</b>	<b>159</b>		<b>23,451</b>
Buildings, Pers Serv	22,522	A16201	16,844
Buildings, Equip & Cap Outlay	96,774	A16202	65,350
Buildings, Contr Expend	69,531	A16204	98,914
<b>TOTAL Buildings</b>	<b>188,827</b>		<b>181,108</b>
Central Comm System, Pers Serv	1,327	A16501	
Central Comm System, Equip & Cap Outlay	1,929	A16502	
Central Comm System, Contr Expend	14,696	A16504	8,997
<b>TOTAL Central Comm System</b>	<b>17,952</b>		<b>8,997</b>
Central Print & Mail,contr Expend	17,478	A16704	12,645
<b>TOTAL Central Print &amp; Mail</b>	<b>17,478</b>		<b>12,645</b>
Unallocated Insurance, Contr Expend	44,345	A19104	39,506
<b>TOTAL Unallocated Insurance</b>	<b>44,345</b>		<b>39,506</b>
Municipal Assn Dues, Contr Expend	1,550	A19204	1,550
<b>TOTAL Municipal Assn Dues</b>	<b>1,550</b>		<b>1,550</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Judgements And Claims, Contr Expend	4,598	A19304	1,333
<b>TOTAL Judgements And Claims</b>	<b>4,598</b>		<b>1,333</b>
Taxes & Assess On Munic Prop, Contr Expend	2,600	A19504	2,601
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>2,600</b>		<b>2,601</b>
Other Gen Govt Support, Contr Expend	23,500	A19894	15,000
<b>TOTAL Other Gen Govt Support</b>	<b>23,500</b>		<b>15,000</b>
<b>TOTAL General Government Support</b>	<b>795,097</b>		<b>754,553</b>
Traffic Control, Contr Expen	2,641	A33104	3,490
<b>TOTAL Traffic Control</b>	<b>2,641</b>		<b>3,490</b>
Control of Animals, Pers Serv	9,483	A35101	9,695
Control of Animals, Contr Expend	1,812	A35104	483
<b>TOTAL Control of Animals</b>	<b>11,295</b>		<b>10,178</b>
Safety Inspection, Pers Serv	19,870	A36201	20,553
Safety Inspection, Contr Expend	765	A36204	1,220
<b>TOTAL Safety Inspection</b>	<b>20,635</b>		<b>21,773</b>
<b>TOTAL Public Safety</b>	<b>34,571</b>		<b>35,441</b>
Street Admin, Pers Serv	63,685	A50101	65,364
Street Admin, Contr Expend	1,250	A50104	1,964
<b>TOTAL Street Admin</b>	<b>64,935</b>		<b>67,328</b>
Garage, Contr Expend	21,263	A51324	28,702
<b>TOTAL Garage</b>	<b>21,263</b>		<b>28,702</b>
Street Lighting, Contr Expend	37,532	A51824	22,646
<b>TOTAL Street Lighting</b>	<b>37,532</b>		<b>22,646</b>
<b>TOTAL Transportation</b>	<b>123,730</b>		<b>118,676</b>
Publicity, Contr Expend	1,115	A64104	
<b>TOTAL Publicity</b>	<b>1,115</b>		<b>0</b>
Programs For Aging, Pers Serv	14,076	A67721	13,677
Programs For Aging, Contr Expend	7,020	A67724	6,529
<b>TOTAL Programs For Aging</b>	<b>21,096</b>		<b>20,206</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>22,211</b>		<b>20,206</b>
Parks, Pers Serv	52,127	A71101	60,987
Parks, Equip & Cap Outlay	26,228	A71102	38,495
Parks, Contr Expend	39,447	A71104	29,349
<b>TOTAL Parks</b>	<b>117,802</b>		<b>128,831</b>
Playgr & Rec Centers, Pers Serv	3,070	A71401	3,485
Playgr & Rec Centers, Contr Expend	642	A71404	494
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>3,712</b>		<b>3,979</b>
Band Concerts, Contr Expend	3,494	A72704	3,225
<b>TOTAL Band Concerts</b>	<b>3,494</b>		<b>3,225</b>
Youth Prog, Pers Serv	53,819	A73101	56,996
Youth Prog, Equip & Cap Outlay	1,793	A73102	3,547
Youth Prog, Contr Expend	42,724	A73104	31,491
<b>TOTAL Youth Prog</b>	<b>98,336</b>		<b>92,034</b>
Historian, Contr Expend	2,761	A75104	2,711
<b>TOTAL Historian</b>	<b>2,761</b>		<b>2,711</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Historical Property, Contr Expend	4,800	A75204	4,525
<b>TOTAL Historical Property</b>	<b>4,800</b>		<b>4,525</b>
Celebrations, Contr Expend	11,642	A75504	8,529
<b>TOTAL Celebrations</b>	<b>11,642</b>		<b>8,529</b>
Adult Recreation, Contr Expend	22,000	A76204	22,000
<b>TOTAL Adult Recreation</b>	<b>22,000</b>		<b>22,000</b>
Other Culture And Rec, Contr Expend		A79894	1,000
<b>TOTAL Other Culture And Rec</b>	<b>0</b>		<b>1,000</b>
<b>TOTAL Culture And Recreation</b>	<b>264,547</b>		<b>266,834</b>
Zoning, Pers Serv	3,107	A80101	2,265
Zoning, Contr Expend	845	A80104	372
<b>TOTAL Zoning</b>	<b>3,952</b>		<b>2,637</b>
Planning, Pers Serv	3,038	A80201	2,378
Planning, Contr Expend	2,106	A80204	2,649
<b>TOTAL Planning</b>	<b>5,144</b>		<b>5,027</b>
Comm Beautification, Contr Expend	2,151	A85104	4,146
<b>TOTAL Comm Beautification</b>	<b>2,151</b>		<b>4,146</b>
Drainage, Contr Expend	175,321	A85404	15,225
<b>TOTAL Drainage</b>	<b>175,321</b>		<b>15,225</b>
Conservation, Pers Serv	806	A87101	645
Conservation, Contr Expend	2,009	A87104	1,730
<b>TOTAL Conservation</b>	<b>2,815</b>		<b>2,375</b>
Flood & Erosion Control, Contr Expend	34,107	A87454	37,578
<b>TOTAL Flood &amp; Erosion Control</b>	<b>34,107</b>		<b>37,578</b>
Cemetery, Contr Expend	300	A88104	300
<b>TOTAL Cemetery</b>	<b>300</b>		<b>300</b>
Misc Home & Comm Serv, Contr Expend	50,000	A89894	50,300
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>50,000</b>		<b>50,300</b>
<b>TOTAL Home And Community Services</b>	<b>273,790</b>		<b>117,588</b>
State Retirement System	90,899	A90108	122,505
Social Security, Employer Cont	52,860	A90308	51,844
Worker's Compensation, Empl Bnfts	9,044	A90408	6,005
Unemployment Insurance, Empl Bnfts	7,882	A90508	5,209
Disability Insurance, Empl Bnfts	322	A90558	321
Hospital & Medical (dental) Ins, Empl Bnft	38,792	A90608	33,011
<b>TOTAL Employee Benefits</b>	<b>199,799</b>		<b>218,895</b>
Debt Principal, Serial Bonds		A97106	20,000
Debt Principal, Bond Anticipation Notes	315,000	A97306	
<b>TOTAL Debt Principal</b>	<b>315,000</b>		<b>20,000</b>
Debt Interest, Serial Bonds		A97107	51,884

TOWN OF Boston  
 Annual Update Document  
 For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Debt Interest, Bond Anticipation Notes	18,673	A97307	
<b>TOTAL Debt Interest</b>	<b>18,673</b>		<b>51,884</b>
<b>TOTAL Expenditures</b>	<b>2,047,418</b>		<b>1,604,077</b>
<b>TOTAL Expenditures</b>	<b>2,047,418</b>		<b>1,604,077</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>2,291,079</b>	<b>A8021</b>	<b>2,053,154</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>2,291,079</b>	<b>A8022</b>	<b>2,053,154</b>
ADD - REVENUES AND OTHER SOURCES	1,809,493		1,896,925
DEDUCT - EXPENDITURES AND OTHER USES	2,047,418		1,604,077
<b>Fund Balance - End of Year</b>	<b>2,053,154</b>	<b>A8029</b>	<b>2,346,002</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	186,722	A1049N	187,796
Est Rev - Real Property Tax Items	14,000	A1099N	14,000
Est Rev - Non Property Tax Items	780,000	A1199N	830,000
Est Rev - Departmental Income	143,750	A1299N	80,750
Est Rev - Use of Money And Property	77,000	A2499N	75,000
Est Rev - Licenses And Permits	14,100	A2599N	13,800
Est Rev - Fines And Forfeitures	90,000	A2649N	90,000
Est Rev - Miscellaneous Local Sources	5,200	A2799N	5,200
Est Rev - State Aid	175,000	A3099N	175,000
<b>TOTAL Estimated Revenues</b>	<b>1,485,772</b>		<b>1,471,546</b>
Appropriated Fund Balance	250,000	A599N	272,000
<b>TOTAL Estimated Other Sources</b>	<b>250,000</b>		<b>272,000</b>
<b>TOTAL Estimated Revenues</b>	<b>1,735,772</b>		<b>1,743,546</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
<b>Appropriations</b>			
App - General Government Support	835,155	A1999N	845,620
App - Public Safety	37,926	A3999N	38,416
App - Health	25	A4999N	25
App - Transportation	134,863	A5999N	134,863
App - Economic Assistance And Opportunity	22,405	A6999N	22,405
App - Culture And Recreation	248,836	A7999N	255,986
App - Home And Community Services	134,588	A8999N	134,978
App - Employee Benefits	250,090	A9199N	243,205
App - Debt Service	71,884	A9899N	68,048
<b>TOTAL Appropriations</b>	<b>1,735,772</b>		<b>1,743,546</b>
<b>TOTAL Appropriations</b>	<b>1,735,772</b>		<b>1,743,546</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	409,102	DA200	493,029
<b>TOTAL Cash</b>	<b>409,102</b>		<b>493,029</b>
Accounts Receivable	50,357	DA380	56,138
<b>TOTAL Other Receivables (net)</b>	<b>50,357</b>		<b>56,138</b>
Prepaid Expenses	65,963	DA480	63,823
<b>TOTAL Prepaid Expenses</b>	<b>65,963</b>		<b>63,823</b>
Cash Special Reserves	81,157	DA230	81,360
<b>TOTAL Restricted Assets</b>	<b>81,157</b>		<b>81,360</b>
<b>TOTAL Assets</b>	<b>606,579</b>		<b>694,350</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	33,242	DA600	72,236
<b>TOTAL Accounts Payable</b>	<b>33,242</b>		<b>72,236</b>
Accrued Liabilities	21,429	DA601	17,015
<b>TOTAL Accrued Liabilities</b>	<b>21,429</b>		<b>17,015</b>
<b>TOTAL Liabilities</b>	<b>54,671</b>		<b>89,251</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	59,516	DA691	61,895
<b>TOTAL Deferred Inflows of Resources</b>	<b>59,516</b>		<b>61,895</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>59,516</b>		<b>61,895</b>
<b>Fund Balance</b>			
Not in Spendable Form	65,963	DA806	63,823
<b>TOTAL Nonspendable Fund Balance</b>	<b>65,963</b>		<b>63,823</b>
Capital Reserve	81,157	DA878	81,360
<b>TOTAL Restricted Fund Balance</b>	<b>81,157</b>		<b>81,360</b>
Assigned Appropriated Fund Balance	22,000	DA914	15,000
Assigned Unappropriated Fund Balance	323,272	DA915	383,021
<b>TOTAL Assigned Fund Balance</b>	<b>345,272</b>		<b>398,021</b>
<b>TOTAL Fund Balance</b>	<b>492,392</b>		<b>543,204</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>606,579</b>		<b>694,350</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Real Property Taxes	726,134	DA1001	729,013
<b>TOTAL Real Property Taxes</b>	<b>726,134</b>		<b>729,013</b>
Sales Tax (from County)	210,000	DA1120	210,000
<b>TOTAL Non Property Tax Items</b>	<b>210,000</b>		<b>210,000</b>
Transportation Services, Other Govts	113,363	DA2300	119,031
<b>TOTAL Intergovernmental Charges</b>	<b>113,363</b>		<b>119,031</b>
Interest And Earnings	1,871	DA2401	1,588
<b>TOTAL Use of Money And Property</b>	<b>1,871</b>		<b>1,588</b>
Sales of Scrap & Excess Materials	879	DA2650	
Sales of Equipment		DA2665	
Insurance Recoveries	1,360	DA2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,239</b>		<b>0</b>
Interfund Revenues	50,000	DA2801	54,500
<b>TOTAL Interfund Revenues</b>	<b>50,000</b>		<b>54,500</b>
St Aid, Consolidated Highway Aid	65,105	DA3501	83,160
<b>TOTAL State Aid</b>	<b>65,105</b>		<b>83,160</b>
<b>TOTAL Revenues</b>	<b>1,168,712</b>		<b>1,197,292</b>
<b>TOTAL Revenues</b>	<b>1,168,712</b>		<b>1,197,292</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Maint of Streets, Pers Serv	196,013	DA51101	214,860
Maint of Streets, Contr Expend	282,553	DA51104	256,046
<b>TOTAL Maint of Streets</b>	<b>478,566</b>		<b>470,906</b>
Perm Improve Highway, Equip & Cap Outlay	76,903	DA51122	83,160
<b>TOTAL Perm Improve Highway</b>	<b>76,903</b>		<b>83,160</b>
Machinery, Equip & Cap Outlay	6,000	DA51302	
Machinery, Contr Expend	62,267	DA51304	73,137
<b>TOTAL Machinery</b>	<b>68,267</b>		<b>73,137</b>
Brush And Weeds, Contr Expend	1,142	DA51404	1,307
<b>TOTAL Brush And Weeds</b>	<b>1,142</b>		<b>1,307</b>
Snow Removal, Pers Serv	85,136	DA51421	83,909
Snow Removal, Contr Expend	37,072	DA51424	82,613
<b>TOTAL Snow Removal</b>	<b>122,208</b>		<b>166,522</b>
Services Other Govts, Pers Serv	85,136	DA51481	83,909
Services Other Govts, Contr Expend	37,072	DA51484	82,613
<b>TOTAL Services Other Govts</b>	<b>122,208</b>		<b>166,522</b>
<b>TOTAL Transportation</b>	<b>869,294</b>		<b>961,554</b>
State Retirement, Empl Bnfts	48,946	DA90108	65,963
Social Security , Empl Bnfts	28,126	DA90308	29,275
Worker's Compensation, Empl Bnfts	28,264	DA90408	18,767
Hospital & Medical (dental) Ins, Empl Bnft	67,500	DA90608	70,922
<b>TOTAL Employee Benefits</b>	<b>172,836</b>		<b>184,927</b>
Debt Principal, Serial Bonds		DA97106	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Serial Bonds		DA97107	
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,042,130</b>		<b>1,146,481</b>
<b>TOTAL Expenditures</b>	<b>1,042,130</b>		<b>1,146,481</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>365,810</b>	<b>DA8021</b>	<b>492,392</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>365,810</b>	<b>DA8022</b>	<b>492,392</b>
ADD - REVENUES AND OTHER SOURCES	1,168,712		1,197,292
DEDUCT - EXPENDITURES AND OTHER USES	1,042,130		1,146,481
<b>Fund Balance - End of Year</b>	<b>492,392</b>	<b>DA8029</b>	<b>543,203</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	729,013	DA1049N	733,356
Est Rev - Non Property Tax Items	210,000	DA1199N	210,000
EsT. ReV. - Intergovernmental Charges	113,600	DA2399N	120,000
Est Rev - Use of Money And Property	2,500	DA2499N	1,500
Est Rev - Miscellaneous Local Sources	1,000	DA2799N	1,000
Est Rev - Interfund Revenues	50,000	DA2801N	50,000
Est Rev - State Aid	65,104	DA3099N	83,160
<b>TOTAL Estimated Revenues</b>	<b>1,171,217</b>		<b>1,199,016</b>
Appropriated Fund Balance	22,000	DA599N	15,000
<b>TOTAL Estimated Other Sources</b>	<b>22,000</b>		<b>15,000</b>
<b>TOTAL Estimated Revenues</b>	<b>1,193,217</b>		<b>1,214,016</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
<b>Appropriations</b>			
App - Transportation	971,636	DA5999N	994,575
App - Employee Benefits	221,581	DA9199N	219,441
App - Debt Service	0	DA9899N	
<b>TOTAL Appropriations</b>	<b>1,193,217</b>		<b>1,214,016</b>
<b>TOTAL Appropriations</b>	<b>1,193,217</b>		<b>1,214,016</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash		H200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Accounts Receivable		H380	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>0</b>		<b>0</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Bond Anticipation Notes Payable		H626	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance		H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Interest And Earnings	2,562	H2401	
<b>TOTAL Use of Money And Property</b>	<b>2,562</b>		<b>0</b>
Grants From Local Governments	100,000	H2706	
Unclassified (specify)	3,200	H2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>103,200</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>105,762</b>		<b>0</b>
Interfund Transfers	7,200	H5031	
<b>TOTAL Interfund Transfers</b>	<b>7,200</b>		<b>0</b>
Serial Bonds	1,605,800	H5710	
Bans Redeemed From Appropriations	370,000	H5731	
Other Debt		H5789	
<b>TOTAL Proceeds of Obligations</b>	<b>1,975,800</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>1,983,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>2,088,762</b>		<b>0</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Water Trans & Distrib, Equip & Cap Outlay	190,212	H83402	
<b>TOTAL Water Trans &amp; Distrib</b>	<b>190,212</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>190,212</b>		<b>0</b>
Debt Principal, Bond Anticipation Notes		H97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes		H97307	
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>190,212</b>		<b>0</b>
Transfers, Other Funds	342,345	H99019	
<b>TOTAL Operating Transfers</b>	<b>342,345</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>342,345</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>532,557</b>		<b>0</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-1,556,205	<b>H8021</b>	
<b>Restated Fund Balance - Beg of Year</b>	-1,556,205	<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES	2,088,762		
DEDUCT - EXPENDITURES AND OTHER USES	532,557		
<b>Fund Balance - End of Year</b>		<b>H8029</b>	

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Land	299,853	K101	299,853
Buildings	4,282,877	K102	4,390,269
Improvements Other Than Buildings	1,833,752	K103	1,833,752
Machinery And Equipment	3,704,322	K104	3,704,322
<b>TOTAL Fixed Assets (net)</b>	<b>10,120,804</b>		<b>10,228,196</b>
<b>TOTAL Assets</b>	<b>10,120,804</b>		<b>10,228,196</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Liabilities</b>			
Total Non-Current Govt Assets	10,120,804	K159	10,228,196
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>10,120,804</b>		<b>10,228,196</b>
<b>TOTAL Fund Balance</b>	<b>10,120,804</b>		<b>10,228,196</b>
<b>TOTAL</b>	<b>10,120,804</b>		<b>10,228,196</b>

TOWN OF Boston  
 Annual Update Document  
 For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	69,097	SF200	47,534
<b>TOTAL Cash</b>	<b>69,097</b>		<b>47,534</b>
<b>TOTAL Assets</b>	<b>69,097</b>		<b>47,534</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	2,876	SF600	255
<b>TOTAL Accounts Payable</b>	<b>2,876</b>		<b>255</b>
<b>TOTAL Liabilities</b>	<b>2,876</b>		<b>255</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	50,000	SF914	20,000
Assigned Unappropriated Fund Balance	16,221	SF915	27,279
<b>TOTAL Assigned Fund Balance</b>	<b>66,221</b>		<b>47,279</b>
<b>TOTAL Fund Balance</b>	<b>66,221</b>		<b>47,279</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>69,097</b>		<b>47,534</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Real Property Taxes	720,000	SF1001	724,663
<b>TOTAL Real Property Taxes</b>	<b>720,000</b>		<b>724,663</b>
Interest And Earnings	975	SF2401	409
<b>TOTAL Use of Money And Property</b>	<b>975</b>		<b>409</b>
<b>TOTAL Revenues</b>	<b>720,975</b>		<b>725,072</b>
<b>TOTAL Revenues</b>	<b>720,975</b>		<b>725,072</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Fire Protection, Contr Expend	521,226	SF34104	512,728
<b>TOTAL Fire Protection</b>	<b>521,226</b>		<b>512,728</b>
<b>TOTAL Public Safety</b>	<b>521,226</b>		<b>512,728</b>
Service Awards Program	190,000	SF90258	190,000
Worker's Compensation, Empl Bnfts	62,180	SF90408	41,286
<b>TOTAL Employee Benefits</b>	<b>252,180</b>		<b>231,286</b>
<b>TOTAL Expenditures</b>	<b>773,406</b>		<b>744,014</b>
<b>TOTAL Expenditures</b>	<b>773,406</b>		<b>744,014</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>118,652</b>	<b>SF8021</b>	<b>66,221</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>118,652</b>	<b>SF8022</b>	<b>66,221</b>
ADD - REVENUES AND OTHER SOURCES	720,975		725,072
DEDUCT - EXPENDITURES AND OTHER USES	773,406		744,014
<b>Fund Balance - End of Year</b>	<b>66,221</b>	<b>SF8029</b>	<b>47,279</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	26,296	SL200	26,519
<b>TOTAL Cash</b>	<b>26,296</b>		<b>26,519</b>
<b>TOTAL Assets</b>	<b>26,296</b>		<b>26,519</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	1,773	SL600	
<b>TOTAL Accounts Payable</b>	<b>1,773</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,773</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SL914	
Assigned Unappropriated Fund Balance	24,523	SL915	26,519
<b>TOTAL Assigned Fund Balance</b>	<b>24,523</b>		<b>26,519</b>
<b>TOTAL Fund Balance</b>	<b>24,523</b>		<b>26,519</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>26,296</b>		<b>26,519</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Real Property Taxes	20,000	SL1001	20,000
<b>TOTAL Real Property Taxes</b>	<b>20,000</b>		<b>20,000</b>
Interest And Earnings	103	SL2401	76
<b>TOTAL Use of Money And Property</b>	<b>103</b>		<b>76</b>
<b>TOTAL Revenues</b>	<b>20,103</b>		<b>20,076</b>
<b>TOTAL Revenues</b>	<b>20,103</b>		<b>20,076</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Street Lighting, Contr Expend	18,684	SL51824	18,079
<b>TOTAL Street Lighting</b>	<b>18,684</b>		<b>18,079</b>
<b>TOTAL Transportation</b>	<b>18,684</b>		<b>18,079</b>
<b>TOTAL Expenditures</b>	<b>18,684</b>		<b>18,079</b>
<b>TOTAL Expenditures</b>	<b>18,684</b>		<b>18,079</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>23,103</b>	<b>SL8021</b>	<b>24,522</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>23,103</b>	<b>SL8022</b>	<b>24,522</b>
ADD - REVENUES AND OTHER SOURCES	20,103		20,076
DEDUCT - EXPENDITURES AND OTHER USES	18,684		18,079
<b>Fund Balance - End of Year</b>	<b>24,522</b>	<b>SL8029</b>	<b>26,519</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	31,238	SM200	27,660
<b>TOTAL Cash</b>	<b>31,238</b>		<b>27,660</b>
<b>TOTAL Assets</b>	<b>31,238</b>		<b>27,660</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	162	SM600	646
<b>TOTAL Accounts Payable</b>	<b>162</b>		<b>646</b>
<b>TOTAL Liabilities</b>	<b>162</b>		<b>646</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	7,109	SM914	
Assigned Unappropriated Fund Balance	23,967	SM915	27,014
<b>TOTAL Assigned Fund Balance</b>	<b>31,076</b>		<b>27,014</b>
<b>TOTAL Fund Balance</b>	<b>31,076</b>		<b>27,014</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>31,238</b>		<b>27,660</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SM) MISCELLANEOUS

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Real Property Taxes	80,000	SM1001	80,000
<b>TOTAL Real Property Taxes</b>	<b>80,000</b>		<b>80,000</b>
Interest And Earnings	133	SM2401	68
<b>TOTAL Use of Money And Property</b>	<b>133</b>		<b>68</b>
Unclassified (specify)	10,000	SM2770	12,000
<b>TOTAL Miscellaneous Local Sources</b>	<b>10,000</b>		<b>12,000</b>
<b>TOTAL Revenues</b>	<b>90,133</b>		<b>92,068</b>
<b>TOTAL Revenues</b>	<b>90,133</b>		<b>92,068</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SM) MISCELLANEOUS

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Ambulance, Contr Expend	64,184	SM45404	71,584
<b>TOTAL Ambulance</b>	<b>64,184</b>		<b>71,584</b>
<b>TOTAL Health</b>	<b>64,184</b>		<b>71,584</b>
Local Pension Fund, Empl Bnfts	23,800	SM90258	15,538
Worker's Compensation, Empl Bnfts	13,567	SM90408	9,008
<b>TOTAL Employee Benefits</b>	<b>37,367</b>		<b>24,546</b>
<b>TOTAL Expenditures</b>	<b>101,551</b>		<b>96,130</b>
<b>TOTAL Expenditures</b>	<b>101,551</b>		<b>96,130</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>42,494</b>	<b>SM8021</b>	<b>31,076</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>42,494</b>	<b>SM8022</b>	<b>31,076</b>
ADD - REVENUES AND OTHER SOURCES	90,133		92,068
DEDUCT - EXPENDITURES AND OTHER USES	101,551		96,130
<b>Fund Balance - End of Year</b>	<b>31,076</b>	<b>SM8029</b>	<b>27,014</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	98,750	SR200	105,288
<b>TOTAL Cash</b>	<b>98,750</b>		<b>105,288</b>
<b>TOTAL Assets</b>	<b>98,750</b>		<b>105,288</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SR914	
Assigned Unappropriated Fund Balance	98,750	SR915	105,288
<b>TOTAL Assigned Fund Balance</b>	<b>98,750</b>		<b>105,288</b>
<b>TOTAL Fund Balance</b>	<b>98,750</b>		<b>105,288</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>98,750</b>		<b>105,288</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Real Property Taxes	546,120	SR1001	552,000
<b>TOTAL Real Property Taxes</b>	<b>546,120</b>		<b>552,000</b>
Refuse & Garbage Charges	550	SR2130	370
<b>TOTAL Departmental Income</b>	<b>550</b>		<b>370</b>
Interest And Earnings	776	SR2401	532
<b>TOTAL Use of Money And Property</b>	<b>776</b>		<b>532</b>
<b>TOTAL Revenues</b>	<b>547,446</b>		<b>552,902</b>
<b>TOTAL Revenues</b>	<b>547,446</b>		<b>552,902</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Refuse & Garbage, Contr Expend	540,604	SR81604	546,364
<b>TOTAL Refuse &amp; Garbage</b>	<b>540,604</b>		<b>546,364</b>
<b>TOTAL Home And Community Services</b>	<b>540,604</b>		<b>546,364</b>
<b>TOTAL Expenditures</b>	<b>540,604</b>		<b>546,364</b>
<b>TOTAL Expenditures</b>	<b>540,604</b>		<b>546,364</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SR) REFUSE AND GARBAGE

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>91,907</b>	<b>SR8021</b>	<b>98,749</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>91,907</b>	<b>SR8022</b>	<b>98,749</b>
ADD - REVENUES AND OTHER SOURCES	547,446		552,902
DEDUCT - EXPENDITURES AND OTHER USES	540,604		546,364
<b>Fund Balance - End of Year</b>	<b>98,749</b>	<b>SR8029</b>	<b>105,287</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	266,959	SW200	276,915
<b>TOTAL Cash</b>	<b>266,959</b>		<b>276,915</b>
Cash Special Reserves	342,345	SW230	343,029
<b>TOTAL Restricted Assets</b>	<b>342,345</b>		<b>343,029</b>
<b>TOTAL Assets</b>	<b>609,304</b>		<b>619,944</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	4,931	SW600	4,985
<b>TOTAL Accounts Payable</b>	<b>4,931</b>		<b>4,985</b>
<b>TOTAL Liabilities</b>	<b>4,931</b>		<b>4,985</b>
<b>Fund Balance</b>			
Fund Balance-Reserved For Bonded Debt	342,345	SW884	343,029
<b>TOTAL Restricted Fund Balance</b>	<b>342,345</b>		<b>343,029</b>
Assigned Appropriated Fund Balance		SW914	
Assigned Unappropriated Fund Balance	262,028	SW915	271,930
<b>TOTAL Assigned Fund Balance</b>	<b>262,028</b>		<b>271,930</b>
<b>TOTAL Fund Balance</b>	<b>604,373</b>		<b>614,959</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>609,304</b>		<b>619,944</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Real Property Taxes	449,989	SW1001	441,100
<b>TOTAL Real Property Taxes</b>	<b>449,989</b>		<b>441,100</b>
Interest And Earnings	1,085	SW2401	1,662
<b>TOTAL Use of Money And Property</b>	<b>1,085</b>		<b>1,662</b>
<b>TOTAL Revenues</b>	<b>451,074</b>		<b>442,762</b>
Interfund Transfers	342,345	SW5031	
<b>TOTAL Interfund Transfers</b>	<b>342,345</b>		<b>0</b>
Serial Bonds		SW5710	
Bond Anticipation Notes		SW5730	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>342,345</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>793,419</b>		<b>442,762</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Water Trans & Distrib, Contr Expend	71,234	SW83404	90,718
<b>TOTAL Water Trans &amp; Distrib</b>	<b>71,234</b>		<b>90,718</b>
<b>TOTAL Home And Community Services</b>	<b>71,234</b>		<b>90,718</b>
Debt Principal, Serial Bonds	112,548	SW97106	171,168
Debt Principal, Bond Anticipation Notes	55,000	SW97306	
Other Debt, Principal		SW97896	
<b>TOTAL Debt Principal</b>	<b>167,548</b>		<b>171,168</b>
Debt Interest, Serial Bonds	159,379	SW97107	170,291
Debt Interest, Bond Anticipation Notes	9,995	SW97307	
<b>TOTAL Debt Interest</b>	<b>169,374</b>		<b>170,291</b>
<b>TOTAL Expenditures</b>	<b>408,156</b>		<b>432,177</b>
Transfers, Other Funds		SW99019	
Transfers, Capital Projects Fund	7,200	SW99509	
<b>TOTAL Operating Transfers</b>	<b>7,200</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>7,200</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>415,356</b>		<b>432,177</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>226,310</b>	<b>SW8021</b>	<b>604,373</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>226,310</b>	<b>SW8022</b>	<b>604,373</b>
ADD - REVENUES AND OTHER SOURCES	793,419		442,762
DEDUCT - EXPENDITURES AND OTHER USES	415,356		432,177
<b>Fund Balance - End of Year</b>	<b>604,373</b>	<b>SW8029</b>	<b>614,958</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	441,100	SW1049N	437,082
<b>TOTAL Estimated Revenues</b>	<b>441,100</b>		<b>437,082</b>
Appropriated Fund Balance	0	SW599N	0
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues</b>	<b>441,100</b>		<b>437,082</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
<b>Appropriations</b>			
App - Home And Community Services	93,835	SW8999N	97,596
App - Debt Service	347,265	SW9899N	339,486
<b>TOTAL Appropriations</b>	<b>441,100</b>		<b>437,082</b>
<b>TOTAL Appropriations</b>	<b>441,100</b>		<b>437,082</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	913	TA200	
<b>TOTAL Cash</b>	<b>913</b>		<b>0</b>
Service Award Program Assets	2,804,342	TA461	2,864,877
<b>TOTAL Investments</b>	<b>2,804,342</b>		<b>2,864,877</b>
<b>TOTAL Assets</b>	<b>2,805,255</b>		<b>2,864,877</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Service Awards	2,804,342	TA13	2,864,877
Group Insurance	913	TA20	
<b>TOTAL Agency Liabilities</b>	<b>2,805,255</b>		<b>2,864,877</b>
<b>TOTAL Liabilities</b>	<b>2,805,255</b>		<b>2,864,877</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,805,255</b>		<b>2,864,877</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	4,102	TE200	
<b>TOTAL Cash</b>	<b>4,102</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>4,102</b>		<b>0</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	4,102	TE923	
<b>TOTAL Assigned Fund Balance</b>	<b>4,102</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>4,102</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,102</b>		<b>0</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Interest And Earnings	7	TE2401	
<b>TOTAL Use of Money And Property</b>	<b>7</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>7</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>7</b>		<b>0</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Other Gen Gov Support, Contr Expend		TE19894	4,102
<b>TOTAL Other Gen Gov Support</b>	<b>0</b>		<b>4,102</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>4,102</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>4,102</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>4,102</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2012	EdpCode	2013
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>	4,095	<b>TE8021</b>	4,102
<b>Restated Fund Balance - Beg of Year</b>	4,095	<b>TE8022</b>	4,102
ADD - REVENUES AND OTHER SOURCES	7		
DEDUCT - EXPENDITURES AND OTHER USES			4,102
<b>Fund Balance - End of Year</b>	4,102	<b>TE8029</b>	

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Total Non-Current Govt Liabilities	6,664,911	W129	6,473,743
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>6,664,911</b>		<b>6,473,743</b>
<b>TOTAL Assets</b>	<b>6,664,911</b>		<b>6,473,743</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Liabilities</b>			
Bonds Payable	6,664,911	W628	6,473,743
<b>TOTAL Bond And Long Term Liabilities</b>	<b>6,664,911</b>		<b>6,473,743</b>
<b>TOTAL Liabilities</b>	<b>6,664,911</b>		<b>6,473,743</b>
<b>TOTAL Liabilities</b>	<b>6,664,911</b>		<b>6,473,743</b>

**TOWN OF Boston**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2013**

2/24/2014

County of: Erie

Municipal Code: 140308300000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2010	BOND E	Water Distrcit #3			12/10/2010	07/21/2048	3.00%		\$2,394,000	\$2,302,800	\$33,500	\$0	\$0		\$2,269,300
2005	BOND E	Water Dist-Rural Devel		Y	07/24/2005	07/24/2040	4.125%		\$2,618,500	\$2,343,600	\$46,000	\$0	\$0		\$2,297,600
2012	BOND E	Water			07/11/2012	07/11/2022	1.90%		\$480,800	\$480,800	\$48,080	\$0	\$0		\$432,720
2012	BOND E	Water #3 Ext			07/11/2012	07/11/2032	2.80%		\$125,000	\$125,000	\$6,250	\$0	\$0		\$118,750
2000	BOND E	WATER			05/22/1997	05/22/2022	4.85%		\$0	\$406,462	\$31,089	\$0	\$0		\$375,373
2000	BOND E	WATER			05/22/1997	05/22/2012	4.85%		\$0	\$6,249	\$6,249	\$0	\$0		\$0
2012	BOND N	Troopers Barracks			03/01/2012	09/01/2026	5.00%		\$1,000,000	\$1,000,000	\$20,000	\$0	\$0		\$980,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$6,664,911</b>	<b>\$191,168</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,473,743</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$6,664,911</b>	<b>\$191,168</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,473,743</b>

TOWN OF Boston  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2013

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$3,445,243.00
Time Deposits	9Z2021	
Total		\$3,445,743.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,094,960.00
Total		\$4,344,960.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

TOWN OF Boston  
Bank Reconciliation  
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8021	\$2,390,660	\$0	\$0	\$2,390,660
****-3954	\$9,971	\$0	\$5,560	\$4,411
****-3956	\$63,256	\$0	\$0	\$63,256
****-8981	\$986,916	\$0	\$0	\$986,916
	Total Adjusted Bank Balance			\$3,445,243
	Petty Cash			\$500.00
	Adjustments			\$.00
	Total Cash			\$3,445,743
	Total Cash Balance All Funds			\$3,445,743
	9ZCASH *			\$3,445,743
	9ZCASHB *			\$3,445,743

\* Must be equal



TOWN OF Boston  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2013

<b>Total Full Time Employees:</b>		12			
<b>Total Part Time Employees:</b>		64			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$188,468.00	12	10	10
90158	Police and Fire Retirement	\$190,000.00			
90258	Local Pension Fund	\$15,538.00			
90308	Social Security	\$81,119.00	12	64	
90408	Worker's Compensation Insurance	\$75,066.00	12		
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$5,209.00		2	
90558	Disability Insurance	\$321.00			
90608	Hospital and Medical (Dental) Insurance	\$103,933.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$659,654.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$659,654.00</b>			

TOWN OF Boston  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$29,176	9,407	gallons	
Diesel Fuel	\$45,982	14,750	gallons	
Fuel Oil			gallons	
Natural Gas	\$18,798	20,902	cubic feet	
Electricity	\$73,650	376,416	kilowatt-hours	
Coal			tons	

TOWN OF Boston  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2013

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

**Other OPEB Information**

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Martin A. Ballowe, hereby certify that I am the Chief Fiscal Officer of the Town of Boston, and that the information provided in the annual financial report of the Town of Boston, for the fiscal year ended 12/31/2013, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Boston, and adopted by me as my signature for use in conjunction with the filing of the Town of Boston's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Boston's annual financial report for the fiscal year ended 12/31/2013 and filed by means of electronic data transmission.

Kathleen Selby  
Name of Report Preparer if different  
than Chief Fiscal Officer

(716) 941-6518  
Telephone Number

12/21/2014  
Date of Certification

Martin Ballowe  
Name

Supervisor  
Title

8500 Boston State Road  
Official Address

(716) 941-6518  
Official Telephone Number

TOWN OF Boston  
Financial Comments  
For the Fiscal Year Ending 2013