

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 12/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 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

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

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	2,284,460	A200	2,791,871
Petty Cash	500	A210	500
TOTAL Cash	2,284,960		2,792,371
Accounts Receivable	32,710	A380	34,663
TOTAL Other Receivables (net)	32,710		34,663
Due From Other Governments	33,043	A440	32,466
TOTAL Due From Other Governments	33,043		32,466
Prepaid Expenses	18,801	A480	21,835
TOTAL Prepaid Expenses	18,801		21,835
Cash Special Reserves	404,868	A230	440,470
TOTAL Restricted Assets	404,868		440,470
TOTAL Assets and Deferred Outflows of Resources	2,774,382		3,321,805

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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	73,617	A600	140,494
TOTAL Accounts Payable	73,617		140,494
Accrued Liabilities	3,225	A601	3,563
TOTAL Accrued Liabilities	3,225		3,563
Guaranty & Bid Deposits	350	A730	
TOTAL Other Deposits	350		0
Other Liabilities		A688	383,577
Additional Description American Rescue Plan & NYSERDA grant			
TOTAL Other Liabilities	0		383,577
State Retirement	11	A718	
TOTAL Due To Other Governments	11		0
Consolidated Payroll	2,309	A710	2,722
NYS Income Tax	98	A721	98
Federal Income Tax	352	A722	236
Social Security Tax	454	A726	506
TOTAL Payroll Liabilities	3,213		3,562
TOTAL Liabilities	80,416		531,196
Fund Balance			
Not in Spendable Form	18,801	A806	21,835
TOTAL Nonspendable Fund Balance	18,801		21,835
Capital Reserve	320,570	A878	356,047
Reserve For Tax Stabilization	84,298	A880	84,423
TOTAL Restricted Fund Balance	404,868		440,470
Committed Fund Balance		A913	25,201
TOTAL Committed Fund Balance	0		25,201
Assigned Appropriated Fund Balance	411,492	A914	341,550
TOTAL Assigned Fund Balance	411,492		341,550
Unassigned Fund Balance	1,858,805	A917	1,961,553
TOTAL Unassigned Fund Balance	1,858,805		1,961,553
TOTAL Fund Balance	2,693,966		2,790,609
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,774,382		3,321,805

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	180,638	A1001	182,856
Special Assessments	1,852	A1030	1,820
TOTAL Real Property Taxes	182,490		184,676
Interest & Penalties On Real Prop Taxes	12,244	A1090	12,470
TOTAL Real Property Tax Items	12,244		12,470
Non Prop Tax Dist By County	801,713	A1120	800,000
Franchises	121,794	A1170	123,928
TOTAL Non Property Tax Items	923,507		923,928
Clerk Fees	3,294	A1255	3,593
Public Pound Charges, Dog Control Fees	100	A1550	150
Charges-Programs For The Aging	209	A1972	1,102
Park And Recreational Charges	6,806	A2001	6,864
Special Recreational Facility Charges	450	A2025	750
Other Culture & Recreation Income		A2089	1,140
Zoning Fees	2,900	A2110	1,650
TOTAL Departmental Income	13,759		15,249
Interest And Earnings	9,823	A2401	3,947
Rental of Real Property	88,800	A2410	88,800
Natural Gas Leases And Royalties	277	A2420	507
TOTAL Use of Money And Property	98,900		93,254
Games of Chance	38	A2530	295
Dog Licenses	5,773	A2544	5,084
Licenses, Other	300	A2545	300
Building And Alteration Permits	20,004	A2555	25,332
Permits, Other	3,188	A2590	2,280
TOTAL Licenses And Permits	29,303		33,291
Fines And Forfeited Bail	86,209	A2610	189,507
TOTAL Fines And Forfeitures	86,209		189,507
Insurance Recoveries	7,792	A2680	
TOTAL Sale of Property And Compensation For Loss	7,792		0
Refunds of Prior Year's Expenditures	12,383	A2701	12,037
Gifts And Donations		A2705	150
AIM Related Payments	49,689	A2750	49,689
TOTAL Miscellaneous Local Sources	62,072		61,876
St Aid, Mortgage Tax	209,562	A3005	302,094
St Aid - Other (specify)	2,000	A3089	2,200
St Aid, Civil Defense	6,793	A3305	
St Aid-Other Cul & Rec St Aid	3,225	A3889	
TOTAL State Aid	221,580		304,294
Federal Aid - Other		A4089	35,627
Additional Description American Rescue Plan Funds			
Federal Aid Other Health	28,567	A4489	

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Fed Aid, Community Development Act	100,000	A4910	
TOTAL Federal Aid	128,567		35,627
TOTAL Revenues	1,766,423		1,854,172
TOTAL Detail Revenues And Other Sources	1,766,423		1,854,172

TOWN OF Boston
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	35,000	A10101	35,000
Legislative Board, Contr Expend	1,521	A10104	2,965
TOTAL Legislative Board	36,521		37,965
Municipal Court, Pers Serv	112,048	A11101	116,613
Municipal Court, Equip & Cap Outlay	8,468	A11102	
Municipal Court, Contr Expend	3,389	A11104	4,346
TOTAL Municipal Court	123,905		120,959
Supervisor,pers Serv	119,534	A12201	131,684
Supervisor,equip & Cap Outlay	688	A12202	1,087
Supervisor,contr Expend	2,231	A12204	2,809
TOTAL Supervisor	122,453		135,580
Auditor, Contr Expend	20,100	A13204	9,688
TOTAL Auditor	20,100		9,688
Budget, Pers Serv	2,827	A13401	3,500
TOTAL Budget	2,827		3,500
Assessment, Pers Serv	66,492	A13551	64,981
Assessment, Contr Expend	5,953	A13554	2,427
TOTAL Assessment	72,445		67,408
Clerk,pers Serv	83,519	A14101	97,367
Clerk,equip & Cap Outlay		A14102	1,000
Clerk,contr Expend	1,973	A14104	1,483
TOTAL Clerk	85,492		99,850
Law, Pers Serv	15,886	A14201	16,204
Law, Contr Expend	25,121	A14204	34,095
TOTAL Law	41,007		50,299
Personnel, Contr Expend	2,500	A14304	6,500
TOTAL Personnel	2,500		6,500
Engineer, Contr Expend	24,317	A14404	10,773
TOTAL Engineer	24,317		10,773
Records Mgmt, Contr Expend	251	A14604	251
TOTAL Records Mgmt	251		251
Operation of Plant, Pers Serv	18,958	A16201	11,888
Operation of Plant, Equip & Cap Outlay	180,109	A16202	83,947
Operation of Plant, Contr Expend	90,095	A16204	120,354
TOTAL Operation of Plant	289,162		216,189
Central Comm System Equip & Cap Outlay	12,285	A16502	6,000
Central Comm System Contr Expend	28,429	A16504	27,085
TOTAL Central Comm System Contr Expend	40,714		33,085
Central Print & Mail Contr Expend	15,338	A16704	16,294
TOTAL Central Print & Mail Contr Expend	15,338		16,294
Unallocated Insurance, Contr Expend	63,013	A19104	68,004
TOTAL Unallocated Insurance	63,013		68,004
Municipal Assn Dues, Contr Expend	4,126	A19204	4,135
TOTAL Municipal Assn Dues	4,126		4,135

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Judgements And Claims, Contr Expend	459	A19304	262
TOTAL Judgements And Claims	459		262
Taxes & Assess On Munic Prop, Contr Expend	3,672	A19504	3,665
TOTAL Taxes & Assess On Munic Prop	3,672		3,665
Other General Govt Support, Contract Exp	15,000	A19894	15,000
TOTAL Other General Govt Support	15,000		15,000
TOTAL General Government Support	963,302		899,407
Traffic Control, Contr Expen	2,215	A33104	2,731
TOTAL Traffic Control	2,215		2,731
Control of Animals, Pers Serv	12,921	A35101	13,179
Control of Animals, Equip & Cap Outlay	15,457	A35102	
Control of Animals, Contr Expend	1,707	A35104	1,668
TOTAL Control of Animals	30,085		14,847
Safety Inspection, Pers Serv	26,368	A36201	38,955
Safety Inspection, Contr Expend	927	A36204	2,039
TOTAL Safety Inspection	27,295		40,994
TOTAL Public Safety	59,595		58,572
Street Admin, Pers Serv	86,011	A50101	87,022
Street Admin, Equip & Cap Outlay		A50102	
Street Admin, Contr Expend	2,646	A50104	3,130
TOTAL Street Admin	88,657		90,152
Garage, Contr Expend	21,149	A51324	17,507
TOTAL Garage	21,149		17,507
Street Lighting, Contr Expend	24,466	A51824	23,152
TOTAL Street Lighting	24,466		23,152
TOTAL Transportation	134,272		130,811
Programs For Aging, Pers Serv	18,931	A67721	27,330
Programs For Aging, Equip & Cap Outlay		A67722	
Programs For Aging, Contr Expend	4,014	A67724	2,377
TOTAL Programs For Aging	22,945		29,707
TOTAL Economic Assistance And Opportunity	22,945		29,707
Parks, Pers Serv	89,429	A71101	94,091
Parks, Equip & Cap Outlay	21,744	A71102	1,014
Parks, Contr Expend	9,856	A71104	22,567
TOTAL Parks	121,029		117,672
Playgr & Rec Centers, Pers Serv		A71401	
Playgr & Rec Centers, Contr Expend		A71404	
TOTAL Playgr & Rec Centers	0		0
Band Concerts, Pers Serv	2,500	A72701	2,500
Band Concerts, Contr Expend	907	A72704	6,869
TOTAL Band Concerts	3,407		9,369
Youth Prog, Pers Serv		A73101	
Youth Prog, Contr Expend	100,000	A73104	100,000
TOTAL Youth Prog	100,000		100,000
Historian, Pers Serv	3,550	A75101	3,550

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Historian, Contr Expend	151	A75104	282
TOTAL Historian	3,701		3,832
Historical Property, Equip & Cap Outlay		A75202	1,140
Historical Property, Contr Expend		A75204	3,000
TOTAL Historical Property	0		4,140
Celebrations, Contr Expend	5,547	A75504	12,969
TOTAL Celebrations	5,547		12,969
Adult Recreation, Contr Expend	3,524	A76204	9,912
TOTAL Adult Recreation	3,524		9,912
Other Culture And Rec, Contr Expend	2,000	A79894	1,000
TOTAL Other Culture And Rec	2,000		1,000
TOTAL Culture And Recreation	239,208		258,894
Zoning, Pers Serv	5,409	A80101	1,688
Zoning, Contr Expend	7,763	A80104	2,329
TOTAL Zoning	13,172		4,017
Planning, Pers Serv	4,709	A80201	1,197
Planning, Contr Expend	4,002	A80204	5,366
TOTAL Planning	8,711		6,563
Drainage, Contr Expend	5,299	A85404	4,701
TOTAL Drainage	5,299		4,701
Conservation, Pers Serv	869	A87101	175
Conservation, Contr Expend	903	A87104	1,172
TOTAL Conservation	1,772		1,347
Cemetery, Pers Serv	300	A88101	300
Cemetery, Contr Expend		A88104	4,000
TOTAL Cemetery	300		4,300
Misc Home & Comm Serv, Contr Expend	50,000	A89894	58,075
TOTAL Misc Home & Comm Serv	50,000		58,075
TOTAL Home And Community Services	79,254		79,003
State Retirement System	77,148	A90108	84,306
Social Security, Employer Cont	53,964	A90308	57,026
Worker's Compensation, Empl Bnfts	13,019	A90408	12,494
Unemployment Insurance, Empl Bnfts	773	A90508	
Hospital & Medical (dental) Ins, Empl Bnft	56,502	A90608	47,722
TOTAL Employee Benefits	201,406		201,548
Debt Principal, Serial Bonds	40,000	A97106	40,000
TOTAL Debt Principal	40,000		40,000
Debt Interest, Serial Bonds	25,160	A97107	23,960
TOTAL Debt Interest	25,160		23,960
TOTAL Expenditures	1,765,142		1,721,902

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Other Uses			
Transfers, Capital Projects Fund		A99509	35,627
TOTAL Operating Transfers	0		35,627
TOTAL Other Uses	0		35,627
TOTAL Detail Expenditures And Other Uses	1,765,142		1,757,529

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,692,685	A8021	2,693,966
Restated Fund Balance - Beg of Year	2,692,685	A8022	2,693,966
ADD - REVENUES AND OTHER SOURCES	1,766,423		1,854,172
DEDUCT - EXPENDITURES AND OTHER USES	1,765,142		1,757,529
Fund Balance - End of Year	2,693,966	A8029	2,790,609

TOWN OF Boston
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	182,856	A1049N	162,814
Est Rev - Real Property Tax Items	11,000	A1099N	14,000
Est Rev - Non Property Tax Items	890,000	A1199N	995,000
Est Rev - Departmental Income	14,600	A1299N	14,550
Est Rev - Use of Money And Property	101,300	A2499N	97,300
Est Rev - Licenses And Permits	22,300	A2599N	25,100
Est Rev - Fines And Forfeitures	140,000	A2649N	165,000
Est Rev - State Aid	189,689	A3099N	264,689
TOTAL Estimated Revenues	1,551,745		1,738,453
Appropriated Fund Balance	411,492	A599N	341,550
TOTAL Estimated Other Sources	411,492		341,550
TOTAL Estimated Revenues And Other Sources	1,963,237		2,080,003

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	1,015,963	A1999N	989,586
App - Public Safety	68,968	A3999N	98,357
App - Transportation	145,608	A5999N	146,427
App - Economic Assistance And Opportunity	28,612	A6999N	40,265
App - Culture And Recreation	292,872	A7999N	342,631
App - Home And Community Services	127,754	A8999N	148,477
App - Employee Benefits	219,500	A9199N	251,500
App - Debt Service	63,960	A9899N	62,760
TOTAL Appropriations	1,963,237		2,080,003
TOTAL Appropriations And Other Uses	1,963,237		2,080,003

TOWN OF Boston
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	725,900	DA200	756,648
TOTAL Cash	725,900		756,648
Accounts Receivable		DA380	85
TOTAL Other Receivables (net)	0		85
Due From Other Governments	50,231	DA440	124,730
TOTAL Due From Other Governments	50,231		124,730
Prepaid Expenses	13,065	DA480	13,960
TOTAL Prepaid Expenses	13,065		13,960
Cash Special Reserves	238,775	DA230	289,129
TOTAL Restricted Assets	238,775		289,129
TOTAL Assets and Deferred Outflows of Resources	1,027,971		1,184,552

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	39,374	DA600	34,195
TOTAL Accounts Payable	39,374		34,195
Accrued Liabilities	15,334	DA601	12,543
TOTAL Accrued Liabilities	15,334		12,543
Association and Union Dues	680	DA724	814
TOTAL Other Liabilities	680		814
State Retirement	266	DA718	
TOTAL Due To Other Governments	266		0
Consolidated Payroll	10,462	DA710	8,991
NYS Income Tax	739	DA721	578
Federal Income Tax	1,727	DA722	1,229
Social Security Tax	2,140	DA726	1,746
TOTAL Payroll Liabilities	15,068		12,544
TOTAL Liabilities	70,722		60,096
Fund Balance			
Not in Spendable Form	13,065	DA806	13,960
TOTAL Nonspendable Fund Balance	13,065		13,960
Capital Reserve	238,775	DA878	289,129
TOTAL Restricted Fund Balance	238,775		289,129
Committed Fund Balance	168,659	DA913	257,233
TOTAL Committed Fund Balance	168,659		257,233
Assigned Appropriated Fund Balance	196,136	DA914	91,676
Assigned Unappropriated Fund Balance	340,614	DA915	472,458
TOTAL Assigned Fund Balance	536,750		564,134
TOTAL Fund Balance	957,249		1,124,456
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,027,971		1,184,552

TOWN OF Boston
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	793,060	DA1001	834,911
TOTAL Real Property Taxes	793,060		834,911
Sales Tax (from County)	325,000	DA1120	300,000
TOTAL Non Property Tax Items	325,000		300,000
Interest And Earnings	4,710	DA2401	1,897
TOTAL Use of Money And Property	4,710		1,897
Sales of Scrap & Excess Materials		DA2650	4,100
Sales of Equipment		DA2665	8,503
Insurance Recoveries	190	DA2680	
TOTAL Sale of Property And Compensation For Loss	190		12,603
Unclassified (specify)	976	DA2770	1,195
Additional Description Fuel Reimbursements - Fire Dept's			
TOTAL Miscellaneous Local Sources	976		1,195
Interfund Revenues	50,000	DA2801	58,075
TOTAL Interfund Revenues	50,000		58,075
St Aid, Consolidated Highway Aid	12,538	DA3501	181,035
TOTAL State Aid	12,538		181,035
TOTAL Revenues	1,186,474		1,389,716
TOTAL Detail Revenues And Other Sources	1,186,474		1,389,716

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Maint of Streets, Pers Serv	182,872	DA51101	217,205
Maint of Streets, Contr Expend	257,466	DA51104	268,738
TOTAL Maint of Streets	440,338		485,943
Perm Improve Highway, Equip & Cap Outlay	12,538	DA51122	181,035
TOTAL Perm Improve Highway	12,538		181,035
Machinery, Equip & Cap Outlay	118,618	DA51302	83,864
Machinery, Contr Expend	69,726	DA51304	63,328
TOTAL Machinery	188,344		147,192
Brush And Weeds, Pers Serv	42,080	DA51401	28,163
Brush And Weeds, Contr Expend	917	DA51404	2,528
TOTAL Brush And Weeds	42,997		30,691
Snow Removal, Pers Serv	74,510	DA51421	66,634
Snow Removal, Contr Expend	43,358	DA51424	31,464
TOTAL Snow Removal	117,868		98,098
Services Other Govts, Pers Serv	74,905	DA51481	66,634
Services Other Govts, Contr Expend	42,963	DA51484	31,464
TOTAL Services Other Govts	117,868		98,098
TOTAL Transportation	919,953		1,041,057
State Retirement, Empl Bnfts	53,025	DA90108	54,945
Social Security , Empl Bnfts	28,366	DA90308	28,191
Worker's Compensation, Empl Bnfts	37,603	DA90408	36,793
Hospital & Medical (dental) Ins, Empl Bnft	78,195	DA90608	61,523
TOTAL Employee Benefits	197,189		181,452
TOTAL Expenditures	1,117,142		1,222,509
TOTAL Detail Expenditures And Other Uses	1,117,142		1,222,509

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	887,917	DA8021	957,249
Restated Fund Balance - Beg of Year	887,917	DA8022	957,249
ADD - REVENUES AND OTHER SOURCES	1,186,474		1,389,716
DEDUCT - EXPENDITURES AND OTHER USES	1,117,142		1,222,509
Fund Balance - End of Year	957,249	DA8029	1,124,456

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	834,911	DA1049N	844,769
Est Rev - Non Property Tax Items	250,000	DA1199N	250,000
Est Rev - Use of Money And Property	7,000	DA2499N	4,000
Est Rev - Miscellaneous Local Sources	3,000	DA2799N	2,000
Est Rev - Interfund Revenues	50,000	DA2801N	80,000
Est Rev - State Aid	83,256	DA3099N	159,975
TOTAL Estimated Revenues	1,228,167		1,340,744
Appropriated Fund Balance	196,136	DA599N	91,676
TOTAL Estimated Other Sources	196,136		91,676
TOTAL Estimated Revenues And Other Sources	1,424,303		1,432,420

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	1,201,303	DA5999N	1,218,420
App - Employee Benefits	223,000	DA9199N	214,000
TOTAL Appropriations	1,424,303		1,432,420
TOTAL Appropriations And Other Uses	1,424,303		1,432,420

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits		H201	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Other Sources			
Interfund Transfers		H5031	35,627
TOTAL Interfund Transfers	0		35,627
TOTAL Other Sources	0		35,627
TOTAL Detail Revenues And Other Sources	0		35,627

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Parks, Equip & Cap Outlay		H71102	
TOTAL Parks	0		0
TOTAL Culture And Recreation	0		0
Water Trans & Distrib, Equip & Cap Outlay		H83402	35,627
TOTAL Water Trans & Distrib	0		35,627
TOTAL Home And Community Services	0		35,627
TOTAL Expenditures	0		35,627
TOTAL Detail Expenditures And Other Uses	0		35,627

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
ADD - REVENUES AND OTHER SOURCES			35,627
DEDUCT - EXPENDITURES AND OTHER USES			35,627
Fund Balance - End of Year		H8029	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	203,600	K101	203,600
Buildings	4,574,209	K102	4,574,209
Improvements Other Than Buildings	909,564	K103	1,024,606
Machinery And Equipment	2,964,435	K104	3,009,206
Construction Work In Progress		K105	35,627
Infrastructure	1,196,873	K106	1,196,873
Other Capital Assets		K107	1,140
Accum Deprec, Buildings	-2,233,906	K112	-2,289,599
Accum Depr, Imp Other Than Bld	-127,632	K113	-175,481
Accum Depr, Machinery & Equip	-2,157,075	K114	-2,124,423
Accum Deprec, Infrastructure	-689,064	K116	-704,933
Accum Deprec, Other Capital Assets		K117	-6
TOTAL Fixed Assets (net)	4,641,004		4,750,819
TOTAL Assets and Deferred Outflows of Resources	4,641,004		4,750,819

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	4,641,004	K159	4,750,819
TOTAL Investments in Non-Current Government Assets	4,641,004		4,750,819
TOTAL Fund Balance	4,641,004		4,750,819
TOTAL	4,641,004		4,750,819

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	290,577	SF200	452,513
TOTAL Cash	290,577		452,513
Investments In Securities		SF450	
TOTAL Investments	0		0
Service Award Program Assets	2,567,847	SF461	2,594,761
TOTAL Restricted Assets	2,567,847		2,594,761
TOTAL Assets and Deferred Outflows of Resources	2,858,424		3,047,274

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	45	SF600	
TOTAL Accounts Payable	45		0
TOTAL Liabilities	45		0
Fund Balance			
Restricted for Service Award Program	2,567,847	SF895	2,594,761
Other Restricted Fund Balance		SF899	
TOTAL Restricted Fund Balance	2,567,847		2,594,761
Assigned Appropriated Fund Balance	38,428	SF914	227,107
Assigned Unappropriated Fund Balance	252,104	SF915	225,406
TOTAL Assigned Fund Balance	290,532		452,513
TOTAL Fund Balance	2,858,379		3,047,274
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,858,424		3,047,274

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	779,782	SF1001	770,463
TOTAL Real Property Taxes	779,782		770,463
Sales Tax (from County)	50,000	SF1120	218,189
TOTAL Non Property Tax Items	50,000		218,189
Interest And Earnings	181,054	SF2401	204,454
TOTAL Use of Money And Property	181,054		204,454
TOTAL Revenues	1,010,836		1,193,106
TOTAL Detail Revenues And Other Sources	1,010,836		1,193,106

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fire Protection, Contr Expend	608,241	SF34104	615,510
TOTAL Fire Protection	608,241		615,510
TOTAL Public Safety	608,241		615,510
Local Pension Fund, Empl Bnfts	391,550	SF90258	376,696
Worker's Compensation, Empl Bnfts	13,402	SF90408	12,005
TOTAL Employee Benefits	404,952		388,701
TOTAL Expenditures	1,013,193		1,004,211
TOTAL Detail Expenditures And Other Uses	1,013,193		1,004,211

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	280,116	SF8021	2,858,379
Prior Period Adj -Increase In Fund Balance	2,580,620	SF8012	
Restated Fund Balance - Beg of Year	2,860,736	SF8022	2,858,379
ADD - REVENUES AND OTHER SOURCES	1,010,836		1,193,106
DEDUCT - EXPENDITURES AND OTHER USES	1,013,193		1,004,211
Fund Balance - End of Year	2,858,379	SF8029	3,047,274

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(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	19,941	SL200	21,767
TOTAL Cash	19,941		21,767
TOTAL Assets and Deferred Outflows of Resources	19,941		21,767

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(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	974	SL600	1,073
TOTAL Accounts Payable	974		1,073
TOTAL Liabilities	974		1,073
Fund Balance			
Assigned Appropriated Fund Balance	3,574	SL914	
Assigned Unappropriated Fund Balance	15,393	SL915	20,694
TOTAL Assigned Fund Balance	18,967		20,694
TOTAL Fund Balance	18,967		20,694
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,941		21,767

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(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	16,241	SL1001	16,326
TOTAL Real Property Taxes	16,241		16,326
Interest And Earnings	84	SL2401	37
TOTAL Use of Money And Property	84		37
TOTAL Revenues	16,325		16,363
TOTAL Detail Revenues And Other Sources	16,325		16,363

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(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Street Lighting, Contr Expend	10,728	SL51824	14,636
TOTAL Street Lighting	10,728		14,636
TOTAL Transportation	10,728		14,636
TOTAL Expenditures	10,728		14,636
TOTAL Detail Expenditures And Other Uses	10,728		14,636

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,370	SL8021	18,967
Restated Fund Balance - Beg of Year	13,370	SL8022	18,967
ADD - REVENUES AND OTHER SOURCES	16,325		16,363
DEDUCT - EXPENDITURES AND OTHER USES	10,728		14,636
Fund Balance - End of Year	18,967	SL8029	20,694

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	40,663	SM200	50,165
TOTAL Cash	40,663		50,165
Investments In Securities	651,759	SM450	748,279
TOTAL Investments	651,759		748,279
Cash Special Reserves	69,428	SM230	139,532
TOTAL Restricted Assets	69,428		139,532
TOTAL Assets and Deferred Outflows of Resources	761,850		937,976

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	395	SM600	404
TOTAL Accounts Payable	395		404
TOTAL Liabilities	395		404
Fund Balance			
Capital Reserve	69,428	SM878	139,532
Other Restricted Fund Balance	651,759	SM899	748,279
TOTAL Restricted Fund Balance	721,187		887,811
Assigned Unappropriated Fund Balance	40,268	SM915	49,761
TOTAL Assigned Fund Balance	40,268		49,761
TOTAL Fund Balance	761,455		937,572
TOTAL Liabilities, Deferred Inflows And Fund Balance	761,850		937,976

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	98,262	SM1001	99,071
TOTAL Real Property Taxes	98,262		99,071
Misc Revenue, Other Govts	70,000	SM2389	75,000
TOTAL Intergovernmental Charges	70,000		75,000
Interest And Earnings	89,439	SM2401	98,927
TOTAL Use of Money And Property	89,439		98,927
TOTAL Revenues	257,701		272,998
TOTAL Detail Revenues And Other Sources	257,701		272,998

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Ambulance, Equip & Cap Outlay		SM45402	
Ambulance, Contr Expend	62,305	SM45404	61,857
TOTAL Ambulance	62,305		61,857
TOTAL Health	62,305		61,857
Local Pension Fund, Empl Bnfts	13,064	SM90258	15,088
Worker's Compensation, Empl Bnfts	6,572	SM90408	5,511
TOTAL Employee Benefits	19,636		20,599
Debt Principal, Installment Purchase Debt	12,112	SM97856	12,545
TOTAL Debt Principal	12,112		12,545
Debt Interest, Installment Purchase Debt	2,311	SM97857	1,880
TOTAL Debt Interest	2,311		1,880
TOTAL Expenditures	96,364		96,881
TOTAL Detail Expenditures And Other Uses	96,364		96,881

TOWN OF Boston
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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	43,323	SM8021	761,455
Prior Period Adj -Increase In Fund Balance	556,795	SM8012	
Restated Fund Balance - Beg of Year	600,118	SM8022	761,455
ADD - REVENUES AND OTHER SOURCES	257,701		272,998
DEDUCT - EXPENDITURES AND OTHER USES	96,364		96,881
Fund Balance - End of Year	761,455	SM8029	937,572

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	161,114	SR200	204,471
TOTAL Cash	161,114		204,471
Due From Other Governments	44	SR440	18
TOTAL Due From Other Governments	44		18
TOTAL Assets and Deferred Outflows of Resources	161,158		204,489

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	57,947	SR600	57,590
TOTAL Accounts Payable	57,947		57,590
TOTAL Liabilities	57,947		57,590
Fund Balance			
Assigned Unappropriated Fund Balance	103,211	SR915	146,899
TOTAL Assigned Fund Balance	103,211		146,899
TOTAL Fund Balance	103,211		146,899
TOTAL Liabilities, Deferred Inflows And Fund Balance	161,158		204,489

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	707,712	SR1001	731,555
TOTAL Real Property Taxes	707,712		731,555
Refuse & Garbage Charges	1,128	SR2130	1,487
TOTAL Departmental Income	1,128		1,487
Interest And Earnings	1,396	SR2401	622
TOTAL Use of Money And Property	1,396		622
TOTAL Revenues	710,236		733,664
TOTAL Detail Revenues And Other Sources	710,236		733,664

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2021

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Refuse & Garbage, Contr Expend	691,917	SR81604	689,976
TOTAL Refuse & Garbage	691,917		689,976
TOTAL Home And Community Services	691,917		689,976
TOTAL Expenditures	691,917		689,976
TOTAL Detail Expenditures And Other Uses	691,917		689,976

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2021

(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	84,892	SR8021	103,211
Restated Fund Balance - Beg of Year	84,892	SR8022	103,211
ADD - REVENUES AND OTHER SOURCES	710,236		733,664
DEDUCT - EXPENDITURES AND OTHER USES	691,917		689,976
Fund Balance - End of Year	103,211	SR8029	146,899

TOWN OF Boston
Annual Update Document
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(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	483,581	SW200	535,573
TOTAL Cash	483,581		535,573
Cash Special Reserves	352,432	SW230	352,955
TOTAL Restricted Assets	352,432		352,955
TOTAL Assets and Deferred Outflows of Resources	836,013		888,528

TOWN OF Boston
Annual Update Document
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(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		SW600	19,477
TOTAL Accounts Payable	0		19,477
TOTAL Liabilities	0		19,477
Fund Balance			
Reserve For Debt	352,432	SW884	352,955
TOTAL Restricted Fund Balance	352,432		352,955
Assigned Unappropriated Fund Balance	483,581	SW915	516,096
TOTAL Assigned Fund Balance	483,581		516,096
TOTAL Fund Balance	836,013		869,051
TOTAL Liabilities, Deferred Inflows And Fund Balance	836,013		888,528

TOWN OF Boston
Annual Update Document
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(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	429,251	SW1001	431,105
TOTAL Real Property Taxes	429,251		431,105
Interest And Earnings	3,766	SW2401	1,448
TOTAL Use of Money And Property	3,766		1,448
Insurance Recoveries		SW2680	6,321
TOTAL Sale of Property And Compensation For Loss	0		6,321
TOTAL Revenues	433,017		438,874
TOTAL Detail Revenues And Other Sources	433,017		438,874

TOWN OF Boston
Annual Update Document
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(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Water Trans & Distrib, Contr Expend	70,575	SW83404	86,303
TOTAL Water Trans & Distrib	70,575		86,303
TOTAL Home And Community Services	70,575		86,303
Debt Principal, Serial Bonds	196,917	SW97106	202,352
TOTAL Debt Principal	196,917		202,352
Debt Interest, Serial Bonds	143,499	SW97107	117,181
TOTAL Debt Interest	143,499		117,181
TOTAL Expenditures	410,991		405,836
TOTAL Detail Expenditures And Other Uses	410,991		405,836

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	813,987	SW8021	836,013
Restated Fund Balance - Beg of Year	813,987	SW8022	836,013
ADD - REVENUES AND OTHER SOURCES	433,017		438,874
DEDUCT - EXPENDITURES AND OTHER USES	410,991		405,836
Fund Balance - End of Year	836,013	SW8029	869,051

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	430,470	SW1049N	466,663
Est Rev - Use of Money And Property	5,650	SW2499N	2,325
TOTAL Estimated Revenues	436,120		468,988
TOTAL Estimated Revenues And Other Sources	436,120		468,988

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Home And Community Services	105,866	SW8999N	139,132
App - Debt Service	330,254	SW9899N	329,856
TOTAL Appropriations	436,120		468,988
TOTAL Appropriations And Other Uses	436,120		468,988

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	6,004,781	W129	7,934,876
TOTAL Provision To Be Made In Future Budgets	6,004,781		7,934,876
TOTAL Assets and Deferred Outflows of Resources	6,004,781		7,934,876

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	904,375	W638	3,553
Installment Purchase Debt	52,915	W685	40,369
Compensated Absences	115,274	W687	142,664
Service Award Programs Payable		W713	3,058,425
TOTAL Other Liabilities	1,072,564		3,245,011
Bonds Payable	4,932,217	W628	4,689,865
TOTAL Bond And Long Term Liabilities	4,932,217		4,689,865
TOTAL Liabilities	6,004,781		7,934,876
TOTAL Liabilities	6,004,781		7,934,876

TOWN OF Boston
Statement of Indebtedness
For the Fiscal Year Ending 2021

4/30/2022

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	\$2,002,200	\$43,800	\$0	\$0		\$1,958,400
2005	BOND E	Water Dist-Rural Devel		Y	07/24/2005	07/24/2040	4.125%		\$2,618,500	\$1,917,800	\$63,600	\$0	\$0		\$1,854,200
2012	BOND E	Water			07/11/2012	07/11/2022	1.90%		\$480,800	\$96,160	\$48,080	\$0	\$0		\$48,080
2012	BOND E	Water #3 Ext			07/11/2012	07/11/2032	2.80%		\$125,000	\$75,000	\$6,250	\$0	\$0		\$68,750
2000	BOND E	WATER			05/22/1997	05/22/2022	4.85%		\$0	\$126,057	\$40,622	\$0	\$0		\$85,435
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$4,217,217	\$202,352	\$0	\$0	\$0	\$4,014,865
2017	IPC E	Ambulance			10/02/2016	09/29/2024	3.50%			\$52,915	\$12,545	\$0	(\$1)		\$40,369
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$52,915	\$12,545	\$0	(\$1)	\$0	\$40,369
2012	BOND N	Troopers Barracks			03/01/2012	09/01/2026	5.00%		\$1,000,000	\$715,000	\$40,000	\$0	\$0		\$675,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$715,000	\$40,000	\$0	\$0	\$0	\$675,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$4,985,132	\$254,897	\$0	(\$1)	\$0	\$4,730,234

TOWN OF Boston
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$6,035,094.00
Time Deposits	9Z2021	
Total		\$6,035,594.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$5,785,094.00
Total		\$6,035,094.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$3,343,040.00
Market Value at Balance Sheet Date	9Z4502	\$3,343,040.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$3,343,040.00
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Boston
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8021	\$5,651,648	\$383,446	\$0	\$6,035,094
****-3961	\$152,399	\$0	\$152,399	\$0
****-3973	\$271,354	\$0	\$271,354	\$0
Total Adjusted Bank Balance				\$6,035,094
Petty Cash				\$500.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$6,035,594
Total Cash Balance All Funds			9ZCASHB *	\$6,035,594
* Must be equal				

TOWN OF Boston
Local Government Questionnaire
For the Fiscal Year Ending 2021

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>Yes</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Boston
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		14			
Total Part Time Employees:		27			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$139,250.00	14	17	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$391,784.00			
90308	Social Security	\$85,217.00			
90408	Worker's Compensation Insurance	\$66,804.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$109,245.00	11		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$792,300.00			
Computed Total From Financial Section (comparative purposes only)		\$792,300.00			

TOWN OF Boston
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$8,251	4,000	gallons	
Diesel Fuel	\$29,588	13,872	gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$12,077	19,920	cubic feet	
Electricity	\$53,196	272,814	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Jason A. Keding, 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 12/31/2021, 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 12/31/2021 and filed by means of electronic data transmission.

Ellie Pericak
Name of Report Preparer if different than Chief Fiscal Officer

(716) 941-6518
Telephone Number

04/30/2022
Date of Certification

Jason A. Keding
Name

Supervisor
Title

8500 Boston State Rd
Official Address

(716) 941-6518
Official Telephone Number

TOWN OF Boston
Financial Comments
For the Fiscal Year Ending 2021