Town of Boston, New York



2027 Adopted Budget

(Per Resolution 2026-69)

ADOPTED TOWN BUDGET

FOR YEAR 2027

TOWN OF BOSTON

IN

COUNTY OF ERIE

CERTIFICATION OF TOWN CLERK

I, Sandra Quinlan, Town Clerk, certify that the following is true and correct of the 2027 budget of the TOWN OF BOSTON as adopted by the Town Board on the 21st day of October, 2026.

Signed, Sandra L Quinlan
Town Clerk

Dated Oct 21, 2026

TOWN OF BOSTON
2027 ADOPTED BUDGET
SUMMARY BY FUND

		Appropriations	Est. Revenues	Appropriated Fund Balance	Raised by Taxation
A	General	2,715,285.00	1,963,774.00	561,374.00	190,137.00
D	Highway	1,739,490.00	568,935.00	277,760.00	892,795.00
SF	Fire	1,237,065.00	238,000.00	0.00	999,065.00
SL	Light	20,946.00	600.00	0.00	20,346.00
SM	Ambulance	173,000.00	50,000.00	18,137.00	104,863.00
SG	Refuse & Garbage	1,074,598.00	29,000.00	0.00	1,045,598.00
HA	Water #1	289,663.00	10,000.00	0.00	279,663.00
HB	Water #2	56,461.00	4,750.00	0.00	51,711.00
HD	Water #1 Ext. 1	4,803.00	1,800.00	0.00	3,003.00
HE	Water #2 Ext. 2	34,285.00	5,000.00	0.00	29,285.00
HC	Water #3	289,659.00	25,747.00	0.00	263,912.00
HF	Water #3 Ext.1	12,178.00	1,200.00	0.00	10,978.00
	TOTALS	**7,647,433.00**	**2,898,806.00**	**857,271.00**	**3,891,356.00**

Other Items per Letter of Authorization

Transfer of Exempt Property - RPTL 520				1,615.03
Unpaid Water	91,312.31	-	-	91,312.31
Additional Charges	1,000.00	-	-	1,000.00
Total Other Items:				**93,927.34**

TOWN OF BOSTON - 2027 ADOPTED BUDGET
RATE & ASSESSED VALUE SUMMARY BY FUND

	FUND	ASSESSMENT CODE		RATE		TAXABLE ASSESSED VALUE	RAISED BY TAXATION
A	General			0.310135		613,079,496	**190,137**
D	Highway			1.456246		613,079,496	**892,795**
SF	Fire	26019		1.582338		631,385,509	**999,065**
SL	Light	26020		0.079083		257,275,799	**20,346**
SM	Ambulance	26056		0.166278		630,651,215	**104,863**
SG	Refuse & Garbage	26100		3209 units X 322			1,033,298
	Additional Totes	26120		82 units x 150			12,300.00
							1,045,598
HA	Water #1 OM	26030	M	0.153993		301,885,183	46,488
		26030	C	0.740721		314,794,103	233,175
						Total Water #1	**279,663**
HB	Water #2	26031		25 house w/o svc x $13.			325
				20 parcel w/o svc x $8.			160
	Water #2	26032		382 house w/ svc x $130.			49,660
				87 parcel w/ svc x $18.			1,566
						Total Water #2	**51,711**
HD	Water #1 Ext. 1	26035	C	0.630636		4,761,900	**3,003**
HE	Water #2 Ext. 2	26039		58 house w/ svc x $285			16,530
				9 parcel w/ svc x $88			792
		Capital					17,322
		OM (26036)		1.050000	(Ad Valorem)	11,379,700	11,949
		OM (26033)		0.000500	(Ad Valorem)	27,909,802	14
			Total			39,289,502	11,963
						Total Ext. 2	**29,285**
HC	Water #3	26037		497 house w/svc x 370			183,890
			C	82 parcel w/ svc x 130			10,660
							194,550
	Water #3	26038		0.600000	(Ad Valorem)	115,602,720	69,362
						Total Water 3	**263,912**
HF	Water #3 Ext. 1	26041		1.2	(Ad Valorem)	4,098,900	4,919
	Water #3 Ext. 1	26042		19 house w/svc x 280			5,320
				8 parcel w/ svc x 92.4			739
						Total Wat #3 Ext 1	**10,978**
Total Tax Levied for 2026							**3,891,356.00**

GENERAL REVENUE SUB ACCOUNTS

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
	OTHER TAX ITEMS			
A 1001	Real Property Tax	**-143,692.00**	**-190,137.00**	**-190,137.00**
A 1030/81	In Lieu of Tax/ Special	-3,446.00	-1,616.00	-1,616.00
A 1090	Interest & Penalty R/P	-24,000.00	-25,000.00	-25,000.00
A 1120	Nonproperty Tax Dist.	-1,025,000.00	-1,115,000.00	-1,115,000.00
A 1170	Franchises	-120,000.00	-110,000.00	-110,000.00
	Total	-1,316,138.00	-1,441,753.00	-1,441,753.00
	DEPARTMENTAL INCOME			
A 1255	Clerk Fees	-3,800.00	-3,500.00	-3,500.00
A 1550	Dog Control Fees	-200.00	-200.00	-200.00
A 1972	Program for Aging	-1,500.00	-1,500.00	-1,500.00
A 2001	Park & Rec Charges	-5,000.00	-6,000.00	-6,000.00
A 2025	Special Rec Facility	-3,000.00	-3,500.00	-3,500.00
A 2089	Cultural & Rec Income	0.00	0.00	0.00
A 2110	Zoning Fees	-2,500.00	-3,000.00	-3,000.00
A 2150	Sale of Electrical Power	0.00	1,000.00	1,000.00
A 2401	Interest & Earnings	-75,000.00	-75,000.00	-75,000.00
A 2410	Rent R/Property	-98,964.00	-98,964.00	-98,964.00
A 2420	Natural Gas Leases & Royalties	-500.00	-505.00	-505.00
A 2530	Games of Chance	-200.00	-200.00	-200.00
A 2544	Dog Licenses	-5,500.00	-6,000.00	-6,000.00
A 2545	Licenses, Other	-300.00	-300.00	-300.00
A 2555	Building Permits	-60,000.00	-80,000.00	-80,000.00
A 2590	Permits- Other	-1,000.00	-1,000.00	-1,000.00
	Total	-257,464.00	-278,669.00	-278,669.00
	FINES & FORFEITURES			
A 2610	Fines & Forfeitures	-175,000.00	-165,000.00	-165,000.00
A 2665	Sale of Equipment	0.00	0.00	0.00
A 2680	Insurance Recoveries	0.00	0.00	0.00
	Total	-175,000.00	-165,000.00	-165,000.00
	MISCELLANEOUS			
A 2701	Refunds of Prior Year's Expenditures	0.00	-3,500.00	-3,500.00
A 2705	Gifts & Donations	0.00	0.00	0.00
	Total	0.00	-3,500.00	-3,500.00
	STATE & LOCAL AID			
A 3001	State Aid- Per Capita	-49,689.00	-49,689.00	-49,689.00
A 3005	Mortgage Tax	-180,000.00	-200,000.00	-200,000.00
A 3060	Records Management	-74,965.00	0.00	0.00
A 3089	State Aid, Other	-5,000.00	-10,000.00	-10,000.00
A 3305	State Aid, Civil Defense	0.00	-2,800.00	-2,800.00
A 3897	Cultural Grants	-7,500.00	-2,500.00	-2,500.00
	Total	-317,154.00	-264,989.00	-264,989.00
	TOTAL REVENUES AND REAL PROPERTY TAXES	**-2,065,756.00**	**-2,153,911.00**	**-2,153,911.00**

GENERAL GOVERNMENT SUPPORT

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
	TOWN BOARD			
A 1010.1	Town Board-PS	42,140.00	44,248.00	44,248.00
A 1010.4	Town Board- Cont	3,000.00	2,000.00	2,000.00
	Total	45,140.00	46,248.00	46,248.00
	JUSTICE			
A 1110.1	Town Justice- PS	145,993.00	153,242.00	153,242.00
A 1110.2	Justice-Equip	500.00	3,300.00	3,300.00
A 1110.4	Town Justice- Cont	5,700.00	5,700.00	5,700.00
	Total	152,193.00	162,242.00	162,242.00
	SUPERVISOR			
A 1220.1	Supervisor- PS	192,862.00	202,503.00	202,503.00
A 1220.2	Supervisor- Equip	500.00	500.00	500.00
A 1220.4	Supervisor- Cont	7,000.00	6,000.00	6,000.00
	Total	200,362.00	209,003.00	209,003.00
	FINANCE			
A 1320.4	Auditor	20,000.00	18,000.00	18,000.00
A 1321.4	Accounting Fees	5,000.00	4,000.00	4,000.00
A 1340.1	Budget Director	4,490.00	4,715.00	4,715.00
	Total	29,490.00	26,715.00	26,715.00
	ASSESSOR			
A 1355.1	Assessor-PS	64,518.00	68,631.00	68,631.00
A 1355.2	Assessor- Equip	0.00	0.00	0.00
A 1355.4	Assessor- Cont	3,000.00	3,000.00	3,000.00
	Total	67,518.00	71,631.00	71,631.00
	FISCAL AGENT			
A 1380.4	Fiscal Agent Fees - Cont	10,000.00	10,000.00	10,000.00
	TOWN CLERK			
A 1410.1	Town Clerk- PS	137,502.00	143,122.00	143,122.00
A 1410.2	Town Clerk-Equip	500.00	500.00	500.00
A 1410.4	Town Clerk- Cont	3,250.00	3,000.00	3,000.00
	Total	141,252.00	146,622.00	146,622.00
	ATTORNEY			
A 1420.1	Attorney- PS	20,775.00	21,814.00	21,814.00
A 1420.4	Attorney- Cont	47,500.00	60,000.00	60,000.00
	Total	68,275.00	81,814.00	81,814.00
	PERSONNEL			
A 1430.4	Personnel- Cont	8,100.00	8,000.00	8,000.00

GENERAL GOVERNMENT SUPPORT

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
	ENGINEER			
A 1440.4	Engineer-Cont	20,000.00	20,000.00	20,000.00
	RECORDS MGT.			
A 1460.1	Records Mgt.- PS	18,884.00	28,534.00	28,534.00
A 1460.2	Records Mgt- Equip	0.00	0.00	0.00
A 1460.41	Records Mgt- Grant Cont.	74,965.00	0.00	0.00
A 1460.4	Records Mgt- Cont	4,700.00	4,700.00	4,700.00
	Total	98,549.00	33,234.00	33,234.00
	BUILDINGS			
A 1620.1	Buildings- PS	36,823.00	38,658.00	38,658.00
A 1620.2	Buildings- Equip	50,000.00	50,000.00	50,000.00
A 1620.4	Buildings- Cont	130,000.00	130,000.00	130,000.00
	Total	216,823.00	218,658.00	218,658.00
	CENTRAL COMM.			
A 1650.2	Cent Commun-Equip	15,000.00	15,000.00	15,000.00
A 1650.4	Cent Commun-Cont	35,000.00	35,000.00	35,000.00
	Total	50,000.00	50,000.00	50,000.00
	CENT PRINT & MAIL			
A 1670.2	Cent Prin/Mail-Equip	0.00	0.00	0.00
A 1670.4	Cent Prin/Mail-Cont	22,000.00	22,000.00	22,000.00
	Total	22,000.00	22,000.00	22,000.00
	GRANT WRITING			
A 1989.4	Other Gen Gov't Support	21,600.00	22,800.00	22,800.00
	SPECIAL ITEMS			
A 1910.4	Unallocated Insurance	107,000.00	112,000.00	112,000.00
A 1920.4	Municipal Assn Dues	4,300.00	4,500.00	4,500.00
A 1930.4	Judgement & Claims	500.00	600.00	600.00
A 1950.4	Tax/Assess on Tn Prop	5,000.00	6,500.00	6,500.00
A 1990.4	Contingent Acct	5,000.00	3,000.00	3,000.00
	Total	121,800.00	126,600.00	126,600.00
Total General Government Support		**1,273,102.00**	**1,255,567.00**	**1,255,567.00**

PUBLIC SAFETY / TRANSPORTATION / ECONOMIC ASSISTANCE & OPPORTUNITY

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
	TRAFFIC CONTROL			
A 3310.4	Traffic Control-Cont	6,000.00	6,000.00	6,000.00
	CONTROL OF DOGS			
A 3510.1	Dog Control- PS	16,896.00	17,741.00	17,741.00
A 3510.2	Dog Control- Equip	250.00	250.00	250.00
A 3510.4	Dog Control- Cont	3,000.00	3,000.00	3,000.00
	Total	20,146.00	20,991.00	20,991.00
	SAFETY INSPECTION			
A 3620.1	Safety Inspection-PS	175,569.00	184,089.00	184,089.00
A 3620.2	Safety Insp- Equip	500.00	1,000.00	1,000.00
A 3620.4	Safety Inspec-Cont	9,000.00	7,500.00	7,500.00
	Total	185,069.00	192,589.00	192,589.00
	PUBLIC SAFETY			
A 3989.4	Public Safety, Other-Cont	1,400.00	1,400.00	1,400.00
Total Public Safety		**212,615.00**	**220,980.00**	**220,980.00**
	SUPT HIGHWAYS			
A 5010.1	Supt of Highways-PS	109,995.00	115,492.00	115,492.00
A 5010.2	Supt of Highways-Equip	500.00	500.00	500.00
A 5010.4	Supt of Hwys -Cont	5,000.00	5,000.00	5,000.00
	Total	115,495.00	120,992.00	120,992.00
	GARAGE			
A 5132.4	Garage - Cont	26,000.00	28,000.00	28,000.00
	STREET LIGHTING			
A 5182.4	Street Lighting-Cont	30,000.00	35,000.00	35,000.00
Total Transportation		**171,495.00**	**183,992.00**	**183,992.00**
	PUBLICITY			
A 6410.4	Publicity-Cont	4,000.00	4,000.00	4,000.00
	PROG FOR AGING			
A 6772.1	Prog for Aging-Per Sv	40,383.00	42,420.00	42,420.00
A 6772.2	Prog for Aging- Equip	0.00	0.00	0.00
A 6772.4	Prog for Aging-Cont	9,000.00	9,000.00	9,000.00
	Total	49,383.00	51,420.00	51,420.00
Total Economic Assistance & Opportunity		**53,383.00**	**55,420.00**	**55,420.00**

CULTURE & RECREATION

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
	PARKS			
A 7110.1	Parks- PS	156,336.00	160,161.00	160,161.00
A 7110.2	Parks- Equip	22,000.00	22,000.00	22,000.00
A 7110.4	Parks- Cont	25,000.00	25,000.00	25,000.00
	Total	203,336.00	207,161.00	207,161.00
	BAND CONCERTS			
A 7270.1	Event Coordinator	3,206.00	3,450.00	3,450.00
A 7270.4	Band Concerts	8,500.00	6,500.00	6,500.00
	Total	11,706.00	9,950.00	9,950.00
	YOUTH PROGRAM			
A 7310.4	Youth Programs-Cont	75,000.00	80,000.00	80,000.00
	Total	75,000.00	80,000.00	80,000.00
	HISTORIAN			
A 7510.1	Historian-PS	4,552.00	4,780.00	4,780.00
A 7510.4	Historian-Cont	700.00	700.00	700.00
	Total	5,252.00	5,480.00	5,480.00
	HISTORIAN PROPERTY			
A 7520.2	Historical Property- Equip	3,000.00	3,000.00	3,000.00
A 7520.4	Historical Property - Cont.	0.00	0.00	0.00
		3,000.00	3,000.00	3,000.00
	CELEBRATIONS			
A 7550.4	Celebrations-Cont	25,000.00	22,000.00	22,000.00
	ADULT RECREATION			
A 7620.4	Adult Rec- Cont	30,000.00	32,000.00	32,000.00
	OTHER CULT / REC			
A 7989.4	Other Cultural-Cont	1,000.00	3,000.00	3,000.00
Total Culture & Recreation		**354,294.00**	**362,591.00**	**362,591.00**

HOME & COMMUNITY SVC / EMPLOYEE BENEFITS

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
	ZONING			
A 8010.1	Zoning-Per Service	7,868.00	10,870.00	10,870.00
A 8010.4	Zoning-Cont	5,000.00	5,000.00	5,000.00
	Total	12,868.00	15,870.00	15,870.00
	PLANNING			
A 8020.1	Planning- Pers Svc	6,294.00	9,511.00	9,511.00
A 8020.4	Planning- Cont	8,000.00	8,000.00	8,000.00
	Total	14,294.00	17,511.00	17,511.00
	ELECTRIC & POWER			
A 8410.2	Electric & Power - Equip	0.00	0.00	0.00
A 8410.4	Electric & Power - Cont	0.00	500.00	500.00
	Total	0.00	500.00	500.00
	CONSERVATION			
A 8710.1	Conservation-Per Ser	3,147.00	544.00	544.00
A 8710.4	Conservation-Cont	6,550.00	7,000.00	7,000.00
	Total	9,697.00	7,544.00	7,544.00
	CEMETERY			
A 8810.1	Cemetery-Per Serv	0.00	0.00	0.00
A 8810.4	Cemetery-Cont	300.00	900.00	900.00
	Total	300.00	900.00	900.00
	HOME / COMM SVC (BRUSH)			
A 8989.2	Other Home/Comm-Eqpt	0.00	0.00	0.00
A 8989.4	Other Home/Comm-Con	71,000.00	78,000.00	78,000.00
	Total	71,000.00	78,000.00	78,000.00
Total Home & Community Service		**108,159.00**	**120,325.00**	**120,325.00**
	EMPLOYEE BENEFITS			
A 9010.8	State Retirement	135,000.00	150,000.00	150,000.00
A 9030.8	Social Security	91,000.00	96,000.00	96,000.00
A 9040.8	Wker's Comp	19,000.00	20,000.00	20,000.00
A 9050.8	Unemply Insurance	6,000.00	6,000.00	6,000.00
A 9055.8	Disability Insurance	1,000.00	1,000.00	1,000.00
A 9060.8	Hosp & Med Insurance	95,000.00	139,000.00	139,000.00
	Total	347,000.00	412,000.00	412,000.00
Total Employee Benefits		**347,000.00**	**412,000.00**	**412,000.00**

DEBT SERVICE / INTERFUND TRANSFERS

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
	DEBT SERVICE			
A 9730.6	Principal-BAN Pmt.	50,000.00	50,000.00	50,000.00
A 9730.7	Interest-BAN Pmt.	16,410.00	14,410.00	14,410.00
	Total	66,410.00	64,410.00	64,410.00
Total Debt Service		**66,410.00**	**64,410.00**	**64,410.00**
	INTERFUND TRANSFERS			
A 9901.9	Transfers to Other Funds	0.00	0.00	0.00
A 9950.9	Transfers to Capital Projects Fund	40,000.00	40,000.00	40,000.00
		40,000.00	40,000.00	40,000.00
Total Interfund Transfers		**40,000.00**	**40,000.00**	**40,000.00**

TOTAL GENERAL FUND APPROPRIATIONS

Total General Government Support	1,273,102.00	1,255,567.00	1,255,567.00
Total Public Safety	212,615.00	220,980.00	220,980.00
Total Transportation	171,495.00	183,992.00	183,992.00
Total Economic Assistance & opportunity	53,383.00	55,420.00	55,420.00
Total Culture & Recreation	354,294.00	362,591.00	362,591.00
Total Home & Community Services	108,159.00	120,325.00	120,325.00
Total Employee Benefits	347,000.00	412,000.00	412,000.00
Total Debt Service	66,410.00	64,410.00	64,410.00
Total Interfund Transfers	40,000.00	40,000.00	40,000.00
TOTAL APPROPRIATIONS	**2,626,458.00**	**2,715,285.00**	**2,715,285.00**

TOWN OF BOSTON - 2027 BUDGET

HIGHWAY FUND - REVENUES

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
	LOCAL SOURCES			
D 1001	Real Property Tax	**-877,124.00**	**-892,795.00**	**-892,795.00**
D 1120	Nonpropert Tax	-225,000.00	-225,000.00	-225,000.00
D 2401	Interest & Earning	-65,000.00	-60,000.00	-60,000.00
D 2665	Sale of Eq./Scrap	0.00	0.00	0.00
D 2680	Insurance Recoveries	0.00	0.00	0.00
D 2701	Refunds of Prior Yr Exp	0.00	0.00	0.00
D 2770	Unclassified - Fuel Reimb	0.00	-500.00	-500.00
D 2801	Int. Fund Rev.	-71,000.00	-78,000.00	-78,000.00
	STATE AID			
D 3501	State Aid - CHIPS, PAVE-NY, POP	-205,435.00	-205,435.00	-205,435.00
	TOTAL REVENUES AND REAL PROPERTY TAXES	-1,443,559.00	-1,461,730.00	-1,461,730.00
	HIGHWAY FUND - APPROPRIATIONS			
	GENERAL REPAIRS			
D 5110.1	Gen Repairs-Per Svc	248,745.00	271,380.00	271,380.00
D 5110.4	Gen Repairs- Contr	203,647.00	205,000.00	205,000.00
D 5110.4A	Gen Repairs- Fuel	60,000.00	60,000.00	60,000.00
D 5110.4B	Gen Repairs-Drainage	30,000.00	30,000.00	30,000.00
	Total	542,392.00	566,380.00	566,380.00
	IMPROVEMENTS			
D 5112.2	Capital Outlay	205,435.00	205,435.00	205,435.00
	MACHINERY			
D 5130.2	Mach - Equip.	258,000.00	185,000.00	185,000.00
D 5130.4	Mach - Contr	65,000.00	65,000.00	65,000.00
	Total	323,000.00	250,000.00	250,000.00
	MISC / BRUSH / WEEDS			
D 5140.1	Brush (General Fund Reimb.) - PS	33,235.00	36,260.00	36,260.00
D 5140.4	Misc/Brush- Contr	5,000.00	5,000.00	5,000.00
	Total	38,235.00	41,260.00	41,260.00
	SNOW REMOVAL			
D 5142.1	Snow Removal-PS	220,182.00	231,720.00	231,720.00
D 5142.4	Snow Removal- Cont	130,695.00	190,695.00	190,695.00
	Total	350,877.00	422,415.00	422,415.00
	EMPLOYEE BENEFITS			
D 9010.8	State Retirement	75,000.00	75,000.00	75,000.00
D 9030.8	Social Security	40,000.00	42,000.00	42,000.00
D 9040.8	Workers Comp.	39,000.00	39,000.00	39,000.00
D 9050.8	Unemployment Ins.	0.00	0.00	0.00
D 9055.8	Disability	0.00	0.00	0.00
D 9060.8	Hospital/Medical	92,000.00	98,000.00	98,000.00
	Total	246,000.00	254,000.00	254,000.00
	TOTAL APPROPRIATIONS	1,705,939.00	1,739,490.00	1,739,490.00

FIRE PROTECTION DISTRICT - REVENUES

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
SF 1001	Real Property Tax	-945,104.00	-999,065.00	-999,065.00
SF 1120	Nonproperty Tax Dist.	-220,000.00	-220,000.00	-220,000.00
SF 2401	Interest & Earnings	-20,000.00	-18,000.00	-18,000.00
SF 5031	Interfund Transfers	0.00	0.00	0.00
Total Revenues and Real Property Taxes		-1,185,104.00	-1,237,065.00	-1,237,065.00

FIRE PROTECTION DISTRICT - APPROPRIATIONS

SF 1930.4	Judgement & Claims	0.00	0.00	0.00
SF 3410.4	Contracts	756,204.00	808,965.00	808,965.00
SF 9025.4	Svc Award Program - Cont.	14,800.00	14,000.00	14,000.00
SF 9025.8	Svc Award Program - Benefits	400,000.00	400,000.00	400,000.00
SF 9040.8	Wkers Comp.	14,100.00	14,100.00	14,100.00
Total Appropriations		1,185,104.00	1,237,065.00	1,237,065.00

LIGHT DISTRICT - REVENUES

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
SL 1001	Real Property Tax	-17,923.00	-20,346.00	-20,346.00
SL 2401	Interest & Earnings	-700.00	-600.00	-600.00
	Total Revenues and Real Property Taxes	-18,623.00	-20,946.00	-20,946.00

LIGHT DISTRICT - APPROPRIATIONS

SL 5182.4	Contracts	20,000.00	20,946.00	20,946.00
	Total Appropriations	20,000.00	20,946.00	20,946.00

AMBULANCE DISTRICT - REVENUES

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
SM 1001	Real Property Tax	-103,165.00	-104,863.00	-104,863.00
SM 1120	Nonproperty Tax Dist.	-50,000.00	-40,000.00	-40,000.00
SM 2401	Interest & Earnings	-11,000.00	-10,000.00	-10,000.00
Total Revenues and Real Property Taxes		-164,165.00	-154,863.00	-154,863.00

AMBULANCE DISTRICT - APPROPRIATIONS

	AMBULANCE			
SM 1930.4	Judgement & Claims	0.00	0.00	0.00
SM 4540.4	Contracts	148,165.00	155,000.00	155,000.00
SM 9025.8	Local Pension Fund	10,000.00	12,000.00	12,000.00
SM 9040.8	Wkers Comp.	6,000.00	6,000.00	6,000.00
Total Appropriations		164,165.00	173,000.00	173,000.00

REFUSE & GARBAGE DISTRICT - REVENUES

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
SG 1001	Real Property Tax	-1,028,140.00	-1,045,598.00	-1,045,598.00
SG 2130	Refuse & Gar Chgs	-5,000.00	-8,000.00	-8,000.00
SG 2401	Interest & Earnings	-20,000.00	-21,000.00	-21,000.00
Total Revenues and Real Property Taxes		-1,053,140.00	-1,074,598.00	-1,074,598.00

REFUSE & GARBAGE DISTRICT - APPROPRIATIONS

SG 3410.4	Contracts	1,053,140.00	1,074,598.00	1,074,598.00
Total Appropriations		1,053,140.00	1,074,598.00	1,074,598.00

WATER DISTRICT #1 - REVENUES

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
HA 1001	Real Property Tax	-226,977.00	-279,663.00	-279,663.00
HA 2401	Interest & Earnings	-10,000.00	-10,000.00	-10,000.00
Total Revenues and Real Property Taxes		-236,977.00	-289,663.00	-289,663.00

WATER DISTRICT #1 - APPROPRIATIONS

	WATER #1			
HA 1930.4	Judgement & Claims	0.00	0.00	0.00
HA 8340.4	Contracts	32,653.00	46,996.00	46,996.00
	DEBT SERVICE			
HA 9730.6	Principal Pmt.	102,377.00	101,396.00	101,396.00
HA 9730.7	Interest Pmt.	101,947.00	141,271.00	141,271.00
Total Appropriations		236,977.00	289,663.00	289,663.00

WATER DISTRICT #2 - REVENUES

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
HB 1001	Real Property Tax	-51,711.00	-51,711.00	-51,711.00
HB 2401	Interest & Earnings	-4,500.00	-4,750.00	-4,750.00
Total Revenues and Real Property Taxes		-56,211.00	-56,461.00	-56,461.00

WATER DISTRICT #2 - APPROPRIATIONS

	WATER #2			
HB 8340.4	Contracts	38,445.00	30,156.00	30,156.00
	DEBT SERVICE			
HB 9730.6	Principal Pmt- BAN	9,000.00	9,046.00	9,046.00
HB 9730.7	Interest Pmt- BAN	8,766.00	17,259.00	17,259.00
Total Appropriations		56,211.00	56,461.00	56,461.00

WATER DISTRICT #1 EXT. - REVENUES

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
HD 1001	Real Property Tax	-3,006.00	-3,003.00	-3,003.00
HD 2401	Interest & Earnings	-1,750.00	-1,800.00	-1,800.00
Total Revenues and Real Property Taxes		-4,756.00	-4,803.00	-4,803.00

WATER DISTRICT #1 EXT.- APPROPRIATIONS

	WATER #1 EXT.			
HD 8340.4	Contracts	1,339.00	751.00	751.00
	DEBT SERVICE			
HD 9730.6	Principal Pmt.	1,712.00	1,693.00	1,693.00
HD 9730.7	Interest Pmt.	1,705.00	2,359.00	2,359.00
Total Appropriations		4,756.00	4,803.00	4,803.00

WATER DISTRICT #2 EXT. - REVENUES

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
HE 1001	Real Property Tax	-29,275.00	-29,285.00	-29,285.00
HE 2401	Interest & Earnings	-5,000.00	-5,000.00	-5,000.00
Total Revenues and Real Property Taxes		-34,275.00	-34,285.00	-34,285.00

WATER DISTRICT #2 EXT.- APPROPRIATIONS

	WATER #2 EXT.			
HE 8340.4	Contracts	31,736.00	30,680.00	30,680.00
	DEBT SERVICE			
HE 9730.6	Principal Pmt- BAN	1,286.00	1,240.00	1,240.00
HE 9730.7	Interest Pmt- BAN	1,253.00	2,365.00	2,365.00
Total Appropriations		34,275.00	34,285.00	34,285.00

WATER DISTRICT #3 - REVENUES

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
HC 1001	Real Property Tax	-263,295.00	-263,912.00	-263,912.00
HC 1028	Special Assessments	-733.00	-747.00	-747.00
HC 2401	Interest & Earnings	-25,000.00	-25,000.00	-25,000.00
Total Revenues and Real Property Taxes		-289,028.00	-289,659.00	-289,659.00
	WATER DISTRICT #3 - APPROPRIATIONS			
HC 8340.4	Contracts	26,800.00	26,186.00	26,186.00
	DEBT SERVICE			
HC 9710.6	Principal Pmt - Serial Bonds	130,200.00	135,200.00	135,200.00
HC 9710.7	Interest Pmt- Serial Bonds	100,671.00	96,400.00	96,400.00
HC 9730.6	Principal Pmt- BAN	15,885.00	15,885.00	15,885.00
HC 9730.7	Interest Pmt- BAN	15,472.00	15,988.00	15,988.00
Total Appropriations		289,028.00	289,659.00	289,659.00

WATER DISTRICT #3 Ext. 1- REVENUES

ACCT.	Description	Adopted 2026 Budget	Tentative 2027 Budget	Adopted 2027 Budget
HF 1001	Real Property Tax	-10,978.00	-10,978.00	-10,978.00
HF 2401	Interest & Earnings	-1,200.00	-1,200.00	-1,200.00
Total Revenues and Real Property Taxes		-12,178.00	-12,178.00	-12,178.00

WATER DISTRICT #3 Ext. 1- APPROPRIATIONS

HF 8340.4	Contracts	3,237.00	3,388.00	3,388.00
	DEBT SERVICE			
HF 9710.6	Principal Pmt - Serial Bonds	6,250.00	6,250.00	6,250.00
HF 9710.7	Interest Pmt- Serial Bonds	1,225.00	1,050.00	1,050.00
HF 9730.6	Principal Pmt- BAN	743.00	743.00	743.00
HF 9730.7	Interest Pmt- BAN	723.00	747.00	747.00
Total Appropriations		12,178.00	12,178.00	12,178.00

TOWN OF BOSTON

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICIALS

(Article 8 of the Town Laws)

OFFICER	ADOPTED 2026 SALARY	TENTATIVE 2027 SALARY	ADOPTED 2027 SALARY
Supervisor	49,808	52,298	52,298
Councilman	10,535	11,062	11,062
Councilman	10,535	11,062	11,062
Councilman	10,535	11,062	11,062
Councilman	10,535	11,062	11,062
Town Clerk	60,974	64,023	64,023
Town Justice	24,398	25,618	25,618
Town Justice	24,398	25,618	25,618
Superintendent of Highways	87,200	91,560	91,560

Schedule of Unpaid Water

Customer Name		Amount Owing	S.B.L. #	Service Address		Originator
135 Customers	$	91,150.65	Multiple	See attached List		E.C.W.A.
NICHOLE PAULHARDT	$	31.23	211.02-2-17	6177	WARD RD.	Town of OP
PATRICK J. NASH	$	43.62	211.02-2-20	6193	WARD RD.	Town of OP
DOROTHY SOLOMON	$	83.25	212.00-1-11.11	6551	WARD RD.	Town of OP
MICHAEL SPRADA	$	3.56	211.02-2-19	6189	WARD RD.	Town of OP
TOTAL UNPAID WATER		**$91,312.31**				

Property Clean Up Charges

Customer Name		Amount Owing	S.B.L. #	Service Address	
ELIZABETH A. WURTZ	$	1,000.00	258.06-3-1.121	9287	BOSTON STATE RD
TOTAL PROPERTY CLEAN UP		**$1,000.00**			

2026 Delinquent Water Accounts - Town of Boston - Owed to ECWA

Account No.	Customer Name	Service Address	Town Code	Sbl Print Key	ECWA 3 Month+ Balance
606562886	JULIUS ATKINS	7923 BURR RD	BOTN	212.00-2-52	$ 7,090.71
127371045	ANN GERWITZ	7456 BOSTON STATE RD	BOTN	211.04-1-30	$ 4,080.45
606609812	TREVOR J SHEEHAN / COURTNY E SHEEHAN	7425 FEDDICK RD	BOTN	211.03-1-5	$ 3,653.16
145068006	JOHN SOLOMON / C/O MATTHEW SOLOMON	6551 WARD RD	BOTN	212.00-1-11.11	$ 3,208.46
606505785	DEBORAH STERNER	7251 BOSTON STATE RD	BOTN	211.14-1-22	$ 3,180.12
605122667	ALAN SALAMONE / STACY SALAMONE	9429 BOSTON STATE RD	BOTN	258.10-1-5	$ 2,761.69
605159640	ANN GERWITZ	7432 BOSTON STATE RD	BOTN	211.04-1-28	$ 2,736.38
128244530	KATHY ZENIUK	6540 HILLCROFT DR	BOTN	241.00-3-43	$ 2,217.18
606176647	DALE R WILLIAMS	7814 ZIMMERMAN RD	BOTN	226.01-6-15	$ 2,033.31
606889345	TANYA PALCZEWSKI	7308 WOODLAND DR	BOTN	211.14-2-47	$ 1,954.62
606435243	JACOB WOODS	9636 BOSTON STATE RD	BOTN	258.14-1-11	$ 1,836.33
605370004	SCOTT D KUPPEL	4720 EDGEWOOD TER	BOTN	210.02-3-9.1	$ 1,758.57
606355976	CHARLES MARTIN	8342 ZIMMERMAN RD	BOTN	226.00-1-11	$ 1,730.81
108501025	EDWARD M BYRNS	7513 VALLEY CIRCLE LN	BOTN	211.13-1-9	$ 1,729.67
606382036	WILLIAM R GOODHUE / C/O CENTER FOR ELDER LAW & JUSTICE	7125 OMPHALIUS RD	BOTN	227.00-2-11	$ 1,563.79
127370005	NORTH BOSTON GARAGE	7440 BOSTON STATE RD	BOTN	211.04-1-29	$ 1,555.50
145028800	SCOTT RYAN	6504 CHESTNUT LN	BOTN	212.03-1-13	$ 1,550.03
127221202	MARY E RICHARDS	7731 BACK CREEK RD	BOTN	226.02-1-5	$ 1,532.40
606439188	ANGEL NEGRON	7123 BOSTON STATE RD	BOTN	211.10-2-6	$ 1,502.59
606452857	BORIS MICOV	7780 FEDDICK RD	BOTN	225.00-2-13	$ 1,422.31
606645111	MICHAEL CLUNIE	7254 BOSTON STATE RD	BOTN	211.14-3-21.2	$ 1,359.65
144922007	JERALD J SYCH / AIMEE L SYCH	7604 EDDY RD	BOTN	212.00-4-40	$ 1,334.07
606405365	WILLIAM SOJDA	7338 HEINRICH RD	BOTN	211.03-2-8	$ 1,318.92
145564008	GLENN WESTCOTT	7061 BOSTON STATE RD	BOTN	211.00-2-6	$ 1,280.21
115550015	JANE FRAPPA	5178 KELLER RD	BOTN	226.00-1-41	$ 1,207.22
606747698	ERICKA SORAN-LEIGH	5482 MEADOW DR	BOTN	211.10-1-54	$ 1,187.11
606445612	CHRIS WARNER	7858 FEDDICK RD	BOTN	225.00-2-14	$ 1,173.83
605509542	DANIEL LABRUNA III	5557 NORTHSIDE DR	BOTN	211.10-2-20	$ 1,122.94
606608341	MARY DUBIEL	8096 COLE RD	BOTN	227.00-4-5	$ 978.40
121967004	DAVID L JUREWICZ / SHARON JUREWICZ	7684 BACK CREEK RD	BOTN	226.01-2-51	$ 941.80
605418804	AMY HAAS / CHAD KRENCIK	7107 BOSTON STATE RD	BOTN	211.10-2-3	$ 932.24
144664011	PATRICIA A KESSEL	7701 WOHLHUETER RD	BOTN	227.00-3-28	$ 895.81
139602014	DAVID J KESTER / TINA KESTER	7042 BOSTON CROSS RD	BOTN	258.06-3-24	$ 857.16
606167624	MEGHAN QUINN	4705 PINECREST TER	BOTN	210.02-2-9	$ 807.96
110057014	SUSAN PANEK	7467 FEDDICK RD	BOTN	211.03-1-7.2	$ 789.19
606902674	KEITH MUNIZ	9106 BOSTON STATE RD	BOTN	242.17-1-7	$ 764.22
605331571	KATHY J PARISIEN	6706 HILLCROFT DR	BOTN	242.13-2-5	$ 677.64
606575100	KATHERINE PINTER / LOGAN PINTER	7008 SUNSET LN	BOTN	258.10-2-13	$ 674.99
119100004	RUTH E TASKER	8413 ZIMMERMAN RD	BOTN	226.00-3-27	$ 666.49
606802735	BRUCE K TAYLOR	9644 LANGO RD	BOTN	258.00-2-14.22	$ 648.07
606367591	KAREN PELLICORE	9356 BOSTON STATE RD	BOTN	258.05-1-15	$ 629.78
606847676	TRAVIS MASTERSON / ELIZABETH MASTERSON	6488 LUDON DR	BOTN	226.04-1-1.11	$ 622.52
605679022	MARYANN LANDSMAN	7171 LOWER EAST HILL RD	BOTN	212.00-2-18.2	$ 604.68
606512514	DONALD TEW / TRACY WATERHOUSE	7118 BOSTON CROSS RD	BOTN	258.10-1-2.161	$ 595.99
145110007	STEVE FOTEVSKI	7350 COLE RD	BOTN	212.00-4-39	$ 589.34
107139037	LYNNETTE BRETON	7340 HEINRICH RD	BOTN	211.03-2-5	$ 577.63
606258867	CHRIS SHERRY	7269 WOODLAND DR	BOTN	211.14-2-6	$ 576.51
606356194	JENNIFER LOGANATHAN	7099 EAST LN	BOTN	210.02-3-23	$ 572.92
606677853	SANDRA SUENTES	5256 GLENN TER	BOTN	226.01-1-22	$ 567.30
144737600	TONI KOWALEWSKI	8291 BOSTON STATE RD	BOTN	242.05-1-2	$ 563.90
606897277	GARY CHARNOCK	7181 TAYLOR RD	BOTN	210.02-4-34	$ 542.60
121221814	MICHELLE F SCHULER	5237 RAVINE DR	BOTN	226.01-5-9.1	$ 542.13
144717228	JONATHAN F HUBERT	6532 FAIRLANE DR	BOTN	242.05-3-7	$ 501.20
128283051	KIMBERLY A LIZAK / BRIAN M LARKIN	9394 BOSTON STATE RD	BOTN	258.09-1-16	$ 483.53
605965322	LAWRENCE M LEONARD III	6434 WILLOW DR	BOTN	226.02-3-32	$ 477.55
128286007	BOSTON HISTORICAL SOCIETY / BOSTON STATE RD	9410 BOSTON STATE RD	BOTN	258.09-1-19	$ 471.08
606284002	ALBERT SMITH / PATRICIA FERINTINO	6385 WILLOW DR	BOTN	226.02-3-37.1	$ 468.85
145414811	RICHARD A SCHUNK	7691 BOSTON STATE RD	BOTN	226.02-9-29	$ 463.22
605957250	KATHLEEN HASSETT	9220 BOSTON STATE RD	BOTN	258.05-1-1	$ 443.07
605948922	KEVIN R GEMEREK	5622 SOUTHSIDE DR	BOTN	211.10-3-27	$ 442.15
605415834	TRICIA E BRAND / DAVID H BRAND	5216 GLENN TER	BOTN	226.01-1-28	$ 439.79
606718356	MATTHEW WHITING / LAUREN WHITING	6751 HILLCROFT DR	BOTN	242.13-1-30	$ 429.51
606792617	BENJAMIN WELLS	7852 COLE RD	BOTN	227.00-2-16	$ 423.84
140302011	ANN M FERGUSON	6699 MEADOWBROOK DR	BOTN	242.09-1-15	$ 394.35
605730109	RONALD HAIST	8560 LOWER EAST HILL RD	BOTN	242.00-3-10	$ 355.43
121869020	JEFFREY PRACZKAJLO / KATHARINE PRACZKAJLO	5900 OLD ORCHARD DR	BOTN	226.01-4-25	$ 339.00
605587419	RON PHELAN	4712 PINECREST TER	BOTN	210.02-2-29	$ 339.00
606288531	JONATHAN IZZO	6610 OMPHALIUS RD	BOTN	227.00-6-5	$ 339.00
116582001	DENNIS BARONE	8450 ZIMMERMAN RD	BOTN	226.00-1-20.113	$ 322.21
144831004	TODD GALLAGHER	8325 COLE RD	BOTN	227.00-4-13.211	$ 277.63

116911000	LARRY W TIBBETTS	5860 SHERO RD	BOTN	241.00-1-7.111	$	276.82
605751444	KATHLEEN LOGEL	7571 ZIMMERMAN RD	BOTN	226.01-8-5	$	267.71
606872364	PATRICK COOLEY	7298 WOODLAND DR	BOTN	211.14-2-29.111	$	241.88
139693015	WILLIAM J DELLAMORE	9313 SMOLINSKI DR	BOTN	258.06-3-22.121	$	226.71
606089907	REBECCA G SUTHERLAND	9447 BOSTON STATE RD	BOTN	258.10-1-1	$	208.08
606268034	RACHAEL RIZZO / THOMAS RIZZO	5430 KELLER RD	BOTN	226.00-1-44	$	207.64
606472126	BARBARA SCHUNK	7707 BOSTON STATE RD	BOTN	226.02-9-23	$	202.20
145415015	BARBARA J SCHUNK	7699-7705 BOSTON STATE RD	BOTN	226.02-9-27	$	201.57
606606119	EUGENE MYERS	6915 PIN OAK DR	BOTN	258.06-2-10	$	194.86
606328498	KRISTA STEPHAN	5931 WOODLEE CT	BOTN	211.11-1-1	$	188.38
605517501	JONATHAN D ROBINSON	8026 LOWER EAST HILL RD	BOTN	227.00-3-49.2	$	174.89
606765317	MICHAEL LAKS	8398 BOSTON STATE RD	BOTN	241.08-2-36	$	169.67
606549410	JEROME LEPSCH	6985 BOSTON CROSS RD	BOTN	258.06-3-20	$	169.32
607058509	KEITH GANNON	8991 BACK CREEK RD	BOTN	241.00-3-15.1	$	169.32
606046755	GAGE COUTCH	8345 BOSTON STATE RD	BOTN	242.05-1-9	$	167.01
606258095	KEVIN WHALEN	8651 NORTH GREENBRIAR TER	BOTN	242.09-3-3	$	161.89
605442855	LOIS A SPELLMAN	5465 KELLER RD	BOTN	226.03-1-13.1	$	156.08
145489628	ANDREW J KROUSE	7015 ABBOTT RD	BOTN	211.00-2-11	$	153.88
605580338	JENNIFER DEMPSEY	5891 WOODLEE CT	BOTN	211.11-1-11	$	150.30
605206906	ROBERT ROGERS	7934 BACK CREEK RD	BOTN	226.02-5-38	$	145.00
605358907	CHANELLE R PFARNER	9244 BOSTON STATE RD	BOTN	258.05-1-4	$	143.53
606157724	BRAD PETERSDORF	6412 WILLOW DR	BOTN	226.02-3-34	$	139.16
606631237	GREGORY POLISENO	7542 BACK CREEK RD	BOTN	211.04-1-44	$	128.02
606442870	RICHARD BRAUN / CHELSEA BRAUN	7443 CRESTWOOD CIR	BOTN	212.03-2-9.11	$	116.88
107064014	MARK JACOBS	4625 MORNINGSIDE DR	BOTN	210.02-1-17	$	115.83
145452001	DATA HOMES LLC	5694 HERMAN HILL RD	BOTN	211.14-1-8	$	112.16
121998035	BLAKE JACOBY	5846 CLOVERFIELD DR	BOTN	226.01-3-20	$	110.41
107019514	JENNIFER M SCHWENKBECK / DEAN J SCHWENKBECK	4717 EDGEWOOD TER	BOTN	210.02-2-14	$	108.95
606387391	VICKI SKINNER	4725 PINECREST TER	BOTN	210.02-2-12	$	105.74
606795548	CHRISTOPHER MAYER	8948 HICKORY MEADOWS RD	BOTN	242.17-3-13	$	105.74
607406104	STEVEN HOROWITZ / AVA KANE	6141 WARD RD	BOTN	211.02-2-11	$	105.74
607413173	PATTY GEARY / WILLIAM GEARY	6140 WILDWOOD DR	BOTN	226.02-5-1.1	$	105.74
605520902	TIMOTHY BENDER	7804 COLE RD #NORTH	BOTN	227.00-2-17.11	$	105.14
606501232	SALVATORE TORNABENE	7142 TAYLOR RD	BOTN	210.02-4-24	$	100.17
109238015	SEAN F BERMINGHAM	5240 GLENN TER	BOTN	226.01-1-24	$	96.10
145452621	SUSAN KRUSZYNSKI	5718 HERMAN HILL RD	BOTN	211.14-2-44	$	95.91
116056006	JOSEPH J MILLER / JEANNE MILLER	7736 HYWOOD DR	BOTN	226.01-7-6.12	$	94.60
606182260	LAUREN PALASCAK / SCOTT WAPLES	7180 LIEBLER RD	BOTN	227.00-4-18.111	$	94.60
127394005	WILLIAM SCHOOLEY	6415 WILLOW DR	BOTN	226.02-3-2	$	91.27
144733006	YVES J COULOMBE	6573 VALLEY VIEW LN	BOTN	242.05-1-18	$	91.27
605750947	JARED BORTEL	6377 PATCHIN RD	BOTN	226.20-1-3.112	$	91.27
605063659	RAYMOND J LUEDKE	9421 BOSTON STATE RD	BOTN	258.10-1-6	$	89.03
107083014	SEAN P CROWLEY / KATHLEEN CROWLEY	4563 ECKHARDT RD	BOTN	210.02-1-40	$	85.00
145388004	JERRY RADTKE	7326 CHESTNUT RIDGE RD	BOTN	211.04-3-24	$	83.46
605136503	MEGAN R MORFORD	7251 ABBOTT RD	BOTN	211.04-2-27	$	83.46
605884863	CAITLIN JANKER	7072 BOSTON CROSS RD	BOTN	258.10-1-34	$	83.46
606122745	JONATHAN DELAY	7486 CHESTNUT RIDGE RD	BOTN	226.02-9-10	$	83.46
606509694	FRANKLIN LATSON	7750 WOHLHUETER RD	BOTN	242.00-3-7	$	83.46
606653877	MARISSA CRAWFORD	7884 ZIMMERMAN RD	BOTN	226.01-6-21.2	$	83.46
606658029	ROBERT CAPITANO	8687 BOSTON STATE RD	BOTN	242.09-1-1.311	$	83.46
606699621	KEVIN CRAMER	9424 BOSTON STATE RD	BOTN	258.09-1-21	$	83.46
606747066	NICOLE A MYERS	9098 BOSTON STATE RD	BOTN	242.17-1-6	$	83.46
607423009	CARL MESSINA	6072 THORNWOOD DR	BOTN	226.02-2-10.1	$	71.86
605358212	LORI PFLUGER	6564 VALLEY VIEW LN	BOTN	242.05-1-24	$	69.43
116932408	NADINE L STETZ	8601 ZIMMERMAN RD	BOTN	241.00-2-9.11	$	63.12
107013017	NANCY TRAVIS	4682 EDGEWOOD TER	BOTN	210.02-3-3	$	59.36
605860546	TANYA G DESILVA	6727 HILLCROFT DR	BOTN	242.13-1-28	$	58.60
128231014	BRIAN LONG / MARYBETH LONG	6585 COLONIAL DR	BOTN	241.02-1-8	$	53.44
606597245	COURTNEY SUDA / STEVEN SUDA	6522 FAIRLANE DR	BOTN	242.05-3-2	$	40.69
605686128	CATRINA DOBSON / PATRICK DOBSON	7110 BOSTON STATE RD	BOTN	211.09-1-6	$	33.59
145535019	ROBERT N BALDO	5561 SOUTHSIDE DR	BOTN	211.10-3-4	$	14.46
606527503	HAYLEY HARRIS / MICHAEL HARRIS	8544 ZIMMERMAN RD	BOTN	241.00-1-11.1	$	11.31
606097815	LEANNE HULL	9751 LANGO RD	BOTN	258.00-2-8.112	$	7.64
144803005	DAVID BONSACK / JOANNE BONSACK	7130 OMPHALIUS RD	BOTN	227.00-5-3.1	$	0.93
710028502	BOSTON LIMITED PARTNERSHIP	7355 BOSTON STATE RD	BOTN	211.04-1-6	$	537.90
135	**Customers**				**$**	**91,150.65**

Total Assessed Value 647,841,525
Uniform Percentage 50.00

Equalized Total Assessed Value 1,295,683,050

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	64,400	0.00
13100	CO - GENERALLY	RPTL 406(1)	4	1,727,400	0.13
13500	TOWN - GENERALLY	RPTL 406(1)	16	4,348,200	0.34
13800	SCHOOL DISTRICT	RPTL 408	2	9,433,400	0.73
17650	FACILITIES DEVELOPMENT CORP	MC K UCON L 4413	2	1,059,800	0.08
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	1,282,600	0.10
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	9,554,400	0.74
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	1,507,200	0.12
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	4,681,400	0.36
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	9	677,200	0.05
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	1,414	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	42	8,035,730	0.62
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	164	2,899,470	0.22
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	130	3,867,926	0.30
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	92	5,147,468	0.40
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	8,000	0.00
41153	COLD WAR VETERANS (10%)	RPTL 458-b	41	328,000	0.03
41160	COLD WAR VETERANS (15%)	RPTL 458-b	4	48,000	0.00
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	4	160,000	0.01
41400	CLERGY	RPTL 460	1	3,000	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	5	974,600	0.08
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	86	8,790,930	0.68
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	10	1,488,098	0.11
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	688,500	0.05
41803	PERSONS AGE 65 OR OVER	RPTL 467	19	855,250	0.07
41933	DISABILITIES AND LIMITED INCOM	RPTL 459-c	4	245,360	0.02
41980	LOW OR MODERATE INCOME HOUSING	RPTL 421-e	1	1,330,000	0.10
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	7,400	0.00

Total Assessed Value 647,841,525
Uniform Percentage 50.00

Equalized Total Assessed Value 1,295,683,050

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	308,912	0.02
Total Exemptions Exclusive of System Exemptions:			**667**	**69,524,058**	**5.37**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**667**	**69,524,058**	**5.37**

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

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

TOWN OF BOSTON

COPY

TOWN OF BOSTON - RESOLUTION NO. 2026 - 68

ADOPTING A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW 3-C

WHEREAS, on October 21, 2026, the Town Board of the Town of Boston held a public hearing at Boston Town Hall, 8500 Boston State Road, Boston, New York, to hear all interested parties on a proposed Local Law entitled "A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW 3-C"; and

WHEREAS, the purpose of said local law allows the Town Board to adopt a 2027 budget with an increase in taxes exceeding the annual Tax Levy Limit; and

WHEREAS, the Town Board actively tries to stay under the Tax Levy Limit each year despite inflation and increasing economic pressures; and

WHEREAS, in 2027 the Town of Boston Water District 1 will be repaying on the principal and interest of a $4,675,000 Bond Anticipation Note (BAN) issued for Phase 1 and engineering of Phase 2 of a large-scale Water Project, which will require the capital improvements property tax code in this district to increase significantly to fund the required debt service payments; and

WHEREAS, the Fire District needs to increase tax revenue to support the proposed 2027-2029 Fire Contract; and

WHEREAS, the General Fund's fund balance has supported a multitude of capital projects in recent years allowing less room to budget appropriated fund balance;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Boston hereby adopts the 2026 Local Law entitled "A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW 3-C", a copy of which is attached hereto and made part of this resolution; and

BE IT FURTHER RESOLVED, that the Town Clerk is hereby directed to enter said Local Law in the minutes of this meeting and in the Local Law Book of the Town of Boston and give due notice of the adoption of said Local Law to the Secretary of State of New York.

CONTINUED ON NEXT PAGE

On October 21, 2026, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	**No**	**Abstain**	**Absent**
Councilmember Selby	[**X**]	[ ]	[ ]	[ ]
Councilmember Penders	[**X**]	[ ]	[ ]	[ ]
Councilmember Stephan	[**X**]	[ ]	[ ]	[ ]
Councilmember Martin	[**X**]	[ ]	[ ]	[ ]
Supervisor Keding	[**X**]	[ ]	[ ]	[ ]

Sandra L Quinlan

Sandra L. Quinlan, Town Clerk

Town of Boston

Local Law No. 2 of the year 2026

A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW 3-C

Be it enacted by the Town Board of the Town of Boston as follows:

Section 1. Legislative Intent

It is the intent of this local law to override the limit on the amount of real property taxes that may be levied by the Town of Boston pursuant to General Municipal Law § 3-c, and to allow the Town of Boston to adopt a budget for the fiscal year 2027 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law § 3-c.

Section 2. Authority

This local law is adopted pursuant to subdivision 5 of General Municipal Law § 3-c, which expressly authorizes the town board to override the tax cap by the adoption of a local law approved by vote of sixty percent (60%) of the town board.

Section 3. Tax Levy Limit Override

The Town Board of the Town of Boston, County of Erie is hereby authorized to adopt a budget for the fiscal year 2027 that requires a real property tax levy in excess of the amount otherwise proscribed in General Municipal Law, §3-c.

Section 4. Severability.

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. Effective date.

This local law shall take effect immediately upon filing with the Secretary of State.

TOWN OF BOSTON

COPY

TOWN OF BOSTON – RESOLUTION NO. 2026 – 69

ADOPTION OF THE 2027 BUDGET

WHEREAS, officers and employees in charge of various administrative units of the government of the Town of Boston have submitted estimates of revenues and expenditures for the fiscal year ending December 31, 2027, and

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

WHEREAS, a public presentation of the budget was held on October 14, 2026 in the town hall community room where the public could learn about the various line items and projects that factored into the budget; and

WHEREAS, the Town Board has met and considered the preliminary budget for the year ending December 31, 2027, and a public hearing was conducted on October 21, 2026 as required by Section 108 of Town Law,

NOW, THEREFORE, BE IT RESOLVED, that the preliminary budget as hereinafter set forth, is hereby adopted as the annual budget of the Town of Boston for the fiscal year ending December 31, 2027.

On October 21, 2026, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Councilmember Selby	[X]	[ ]	[ ]	[ ]
Councilmember Penders	[X]	[ ]	[ ]	[ ]
Councilmember Stephan	[X]	[ ]	[ ]	[ ]
Councilmember Martin	[X]	[ ]	[ ]	[ ]
Supervisor Keding	[X]	[ ]	[ ]	[ ]

Sandra L. Quinlan

Sandra L. Quinlan, Town Clerk