AGENDA
REGULAR BOARD MEETING - TOWN OF BOSTON
October 21, 2026 – 7:30 P.M.

ITEM NO. I PRELIMINARY MATTERS

1. Call Meeting to Order
2. Roll Call
3. Pledge of Allegiance
4. Other Preliminary Matters

ITEM NO. II REGULAR BUSINESS

1. Correction and Adoption of the Minutes from September 30, 2026
2. Consideration of all Fund Bills

ITEM NO. III CORRESPONDENCE

1. Town Clerk's Report for September 2026
2. Dog Control Officer Report September 2026
3. Code Enforcement Officer Report September 2026
4. 2027 Budget Presentation
5. NYSEG Field Work Notification, Transmission Line Deficiencies (TDL) Line 520 Replacement
6. NYSEG and RG&E Increasing Awareness of Bill Assistance Programs for Veterans
7. Erie County Sewer District No. 3, Board of Managers meeting draft minutes October 7, 2026
8. NYS Society of Municipal Finance Officers, Ellie Pericak – CMFO designation
9. Application for Use of Meeting Facility – Supervisor Keding, Erie County DMV
10. Application for Use of Meeting Facility – Aaron Gies, Candidate for Congress

ITEM NO. IV NEW BUSINESS

1. Requests from the Floor (3-minute time limit per person)
2. Public Hearing - Fire Contracts, 2027, 2028, and 2029
3. Public Hearing – Local Law To Override the Tax Levy Limit
4. Public Hearing – 2027 Budget

5. Resolution 2026 - 66 Authorizing Contracts for Fire Protection Services
6. Resolution 2026 – 67 Fund Balance Policy
7. Resolution 2026 - 68 Adopting a Local Law to Override the Tax Levy Limit Established in General Municipal Law 3-C
8. Resolution 2026 – 69 Adoption of the 2027 Budget
9. 8229 State Road, LLC, Mobile Home Park License Approval
10. Approve Boston Fire Company's Sportsman's Raffle
11. Approve Leave of Absence – Donna Lenau (12/7/26 – 3/7/27)
12. Appoint Nutrition Sub at $17.65/hour

ITEM NO. V OLD BUSINESS

ITEM NO. VI REPORTS AND PRESENTATIONS

1. Highway Superintendent
2. Councilmembers
3. Town Clerk
4. Supervisor

ITEM NO. VII ADJOURNMENT OF MEETING

1. Adjournment of Meeting

SPECIAL BOARD MEETING
SEPTEMBER 30, 2026

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TOWN HALL
7:30 P.M.

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

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

Supervisor Keding called the meeting to order at 7:33 pm.

Pledge of Allegiance.

Supervisor Keding stated there are no other Preliminary matters.

Regular business:

A motion was made by Councilwoman Selby and was seconded by Supervisor Keding to approve the minutes of the September 16, 2026 regular meeting.

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

three (3) Yes one (1) Abstain Carried

A motion was made by Councilman Penders and was seconded by Councilwoman Selby upon review by the Town Board, that fund bills in the amount of $65,304.22 be paid.

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

four (4) Yes Carried

Supervisor Keding read the Public Hearing Notice:

NOTICE OF PUBLIC HEARING
NOTICE TO THE CITIZENS OF THE TOWN OF BOSTON

A Public Hearing will be held on September 30, 2026 at 7:35 PM Eastern Prevailing Time at the Boston Town Hall, 8500 Boston State Road, Boston, New York regarding the use of Federal Community Development Funds in the Town of Boston.
The Town of Boston is eligible for a Federal Community Development Grant under Title 1 of the Housing and Community Development Act of 1974, as amended.
The purpose of the hearing is to provide an opportunity for citizens to express community development and housing needs and to discuss possible projects which would benefit low and moderate-income persons in the Town of Boston.
Citizens are urged to attend this meeting to make known their views and/or written proposals on the Town of Boston's selection of potential projects to be submitted for possible funding by the Federal Community Development Grant Program.
The hearing will also present a review of prior Community Development projects

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and expenditures and a discussion of eligible activities. The meeting room is wheelchair accessible. Those needing special arrangements should call the Town of Boston at (716)941-6113 by September 25, 2026.

By Order of the Town of Boston Town Board
Sandra L. Quinlan, Town Clerk
An Equal Opportunity Provider & Employer

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

Supervisor Keding stated that Rural Transit is always a number one priority for this grant.

There was no comment from the public.

Supervisor Keding stated the public hearing is closed.

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

Erie County Department of Public Works - Short-term Single Lane Road Restrictions

Dog Control Officer Inspection Report from NYS Agricultural and Markets

BAN Sales Results

2027 Tentative Budget

What's in the 2027 Tentative Budget

Code Enforcement Officer Report August 2026

Application for Use of Meeting Facility - Maplewood Cemetery, Wreaths Across America

Application for Use of Meeting Facility - Great Falls Council - Cub Scout Pack

Application for Use of Meeting Facility - Boston Democratic Social Club

New business:

Requests from the Floor:

Supervisor Keding stated the floor is open for public comment.

The following person was heard:

Roy McLean

Supervisor Keding stated the floor is closed.

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

RESOLUTION 2026 - 63 **ERIE COUNTY 2027-2028 COMMUNITY DEVELOPMENT BLOCK GRANT REQUEST**

WHEREAS, the Town of Boston seeks to participate in the 2027-2028 Erie County Community Development Block Grant Program, and
WHEREAS, the Town of Boston held a public hearing on September 30, 2026 at the Boston Town Hall for comments on proposed projects for the upcoming CDBG funding cycle, and
WHEREAS, a few projects were brought up and the Town Board has agreed to submit an application for consideration of funding in the 2027-2028 funding cycle, and
WHEREAS, the Town will provide no less than 5% matching funds for the 1st Priority Project,
NOW, THEREFORE BE IT RESOLVED, that the Boston Town Board submits the following projects to be considered for funding by the Erie County Community Development Block Grant Program during the 2027-28 grant cycle:

1st Priority - Rural Transit Service; and

BE IT FURTHER RESOLVED, that the Boston Town Board authorizes the Town Supervisor to sign, submit and execute a Contract(s) with Erie County Community Development Block Grant (CDBG) Program for the cited project upon approval of the CDBG application.

This resolution shall take effect immediately.

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

four (4) Yes Carried

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

RESOLUTION 2026 - 64 **UNPAID WATER BILLS**

WHEREAS, pursuant to New York State Town Law, unpaid water bills may be collected using the methods for enforcement and collection of unpaid town taxes or assessments for special improvements; and
WHEREAS, the water charges set forth below are unpaid, due, and owing;
NOW THEREFORE BE IT RESOLVED, that the Boston Town Board hereby requests that the Boston Assessor and Erie County Finance Department place the following Unpaid Bills on the 2026 Assessment Roll for collection in the 2027 Town and County Taxes:

Amount	S.B.L. #	Service Address
$91,150.65	135	ECWA Customers - 2026 Delinquent Water Accounts - Town of Boston - Owed to ECWA

$	31.23	211.02-2-17	6177	WARD RD.	Owed to Town of OP
$	43.62	211.02-2-20	6193	WARD RD.	Owed to Town of OP
$	83.25	212.00-1-11.11	6551	WARD RD.	Owed to Town of OP
$	3.56	211.02-2-19	6189	WARD RD.	Owed to Town of OP

Total Unpaid Water amounts to $91,312.31

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

four (4) Yes Carried

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

RESOLUTION 2026 - 65 PROPERTY CLEAN UP CHARGES

WHEREAS, pursuant to New York State Town Law, property clean up charges may be collected using the methods for enforcement and collection of unpaid town taxes or assessments for special improvements; and
WHEREAS, the property listed below has fallen into disrepair and deemed by the Town Code Enforcement Officer as a safety hazard needing disaster relief in the form of lawn mowing and weed whacking, thus leading the Town to incur property clean up charges;
NOW THEREFORE BE IT RESOLVED, that the Boston Town Board hereby requests that the Boston Assessor and Erie County Finance Department place the following property clean up charges on the 2026 Assessment Roll for collection in the 2027 Town and County Taxes:

Amount	S.B.L. #	Service Address	
$ 1,000.00	258.06-3-1.121	9287	BOSTON STATE RD.

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

four (4) Yes Carried

A motion was made by Supervisor Keding and was seconded by Councilman Penders to schedule a public hearing for Tax Cap Override, October 21, 2026 at 7:40 pm.

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

four (4) Yes Carried

A motion was made by Supervisor Keding and was seconded by Councilman Stephan to schedule a public hearing for 2027 Budget, October 21, 2026 at 7:45 pm.

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

four (4) Yes Carried

A motion was made by Councilman Penders and was seconded by Supervisor Keding to appoint Ralph Galluzzi as alternate member to the Planning Board, term ending December 31, 2028.

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

four (4) Yes Carried

A motion was made by Councilman Penders and was seconded by Councilwoman Selby to approve the Boston Fire Company Auxiliary Meat Raffle Fundraiser reschedule request for March 6, 2027 from 6:00 pm to 10:00 pm at Patchin Fire hall, 8333 Boston State Road.

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

four (4) Yes Carried

Supervisor Keding stated that there is no Old business.

Reports and Presentations:

Highway Superintendent Telaak reported on the following:

Brush pickup would begin on October 1st, with every road receiving one pass during the month of October. Residents were encouraged to have brush curbside and were advised that wood chips are available to Boston residents upon completion of a release form.
Reported that the drainage project in front of the parks and squad building has been completed, including the installation of new drain pipe and repaving of the area. Additionally, bank stabilization work on Valley View had started the prior day, with rock delivery anticipated and completion expected within the following day.

Councilwoman Selby reported on the following:

Nothing to report.

Councilman Penders reported on the following:

Nothing to report.

Councilman Stephan reported on the following:

Enthusiastic about the ongoing research into a new playground, noting the value of comparing costs and designs with nearby facilities and the potential to manage expenses by repurposing some older equipment. He also

reminded residents to pay close attention to the brush pickup schedule dates to ensure compliance. Is volunteering to assist with locking up Town Hall during extended hours associated with early voting.

Town Clerk Quinlan reported on the following:

October 1st would be the last day for the first round of deer management permits (DMPs), issued through the NYSDEC, to be available at the Town Clerk's office. Hunting and fishing licenses would continue to be available. The next ConnectLife blood drive will be held Tuesday, October 6th from 2:00 to 7:00 PM in the community room. Town Hall will be closed on Monday, October 12th in observance of Columbus Day.

Supervisor Keding reported on the following:

Water System: Addressed the recent water outage affecting residents in the vicinity of Chestnut Ridge Road and south, caused by a 6-to-7-foot crack in the water main that required Erie County Water Authority (ECWA) to shut down service. He explained that because the town operates under a lease-managed water district arrangement—meaning the town owns the system but ECWA handles all operations, maintenance, and repairs—direct real-time updates to the town are limited. He emphasized that Water Phase 2 will substantially address these service reliability issues, including over 9,000 linear feet of new water line and the addition of a secondary service connection coming down Boston Colden Road, which will provide a redundant supply from the south end of town. The project remains pending approvals from the New York State DEC and other county and state entities before going out to bid. Directed residents to the Town of Boston website for full documentation, including all resolutions, water district maps, and project information.

Bookkeeper Recognition: Congratulated Town Bookkeeper Ellie Pericak on receiving the Credentialed Municipal Finance Officer (CMFO) designation from the New York Society of Municipal Finance Officers, noting she is among only a handful of town bookkeepers in the state to have achieved the accreditation.

Erie County Mobile DMV: Friday, October 30th, an Erie County Mobile DMV will be hosted at Town Hall from 9:00 AM to 4:00 PM, open to all Erie County residents. Prior event drew over 50 participants, well above the typical 12–15 seen at most mobile DMV locations.

Nuclear Energy Summit: Attended the Upstate Nuclear Energy Summit in Waterloo on September 17th. He noted that Generation 3+ nuclear reactors are viable technology, capable of operating on footprints as small as 14–15 acres and using air-cooled systems that do not require water. He observed that nuclear energy is increasingly being discussed at the state level as a complement to solar, wind, and battery storage, and indicated that the town may pursue local code provisions to ensure municipal oversight.

North Boston Park/South Town Slammers: Reported that the town is close to finalizing a community partnership agreement with South Town Slammers to assist with improvements to the North Boston Park baseball diamond, with the goal of revitalizing that field.

Hamburg Dispatch: A dispatch services contract meeting for EMS, police, and fire is scheduled for October 1st.
Upcoming Meetings and Budget: Confirmed there is no Town Board meeting on October 7th. The next meeting will be on October 21st. The 2027 Budget Presentation will be held on Wednesday, October 14th at 7:00 PM in the community room, encouraged residents to attend. Acknowledged that the town is likely to exceed the tax cap this year, citing legally obligated debt service on water infrastructure projects, a 60-plus percent increase in road salt contract costs, and rising diesel fuel prices as primary drivers. He indicated all details would be presented at the October 14th budget session.
Sewer Board: Noted an upcoming sewer board meeting the following Wednesday to discuss improvements to the wastewater treatment facility and rate considerations.

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

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

four (4) Yes Carried

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SANDRA L. QUINLAN, BOSTON TOWN CLERK



TOWN OF BOSTON

Town Board Meeting: October 21, 2026 Meeting

Abstract #1 – 2026 Payables	Journal #AP-5933		**$ 267,465.78**
Less Credit – A Fund	Lipper Mathias	-	1,000.00
Less Credit – A Fund	NYSEG	-	62.53
			$ 266,403.25

Total Payables Due **$ 266,403.25**

Breakout by Fund:		**2026**
General (A) Fund:	$	58,933.12
Highway (DB) Fund:	$	20,852.88
Lighting (L30) Fund:	$	1,664.47
Fire (SF) Fund:	$	168.00
Ambulance (SM) Fund:	$	277.67
Refuse & Garbage (SG) Fund:	$	85,647.11
Water Funds:	$	-
Trust & Agency (TA):	$	-
Capital Projects (H):	$	98,860.00
Total expenses submitted for approval:	**$**	**266,403.25**

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

The Town of Boston is an equal opportunity provider and employer.
If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.

October 21, 2026 - A B S T R A C T – 2026 Payables

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5933 **Journal Desc: AP Batch 36** **Journal Date: 10/21/2026** **Account Period: 10 - Oct** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-0600-0000-0000	ACCOUNTS PAYABLE	Fund A00 AP Account	10/21/2026	Fund A00 AP Account	$0.00	$58,933.12	$0.00	139
A00-0690-0000-0000	CLEARING ACCT-JUSTICE	OFFICE OF STATE COMPTROLLER 1430830-2026-08-01 August 2026 - Justice Courts Funds to State/County	10/21/2026	Vendor#: 178	$4,595.00	$0.00	$0.00	23
A00-1110-4000-0000	TOWN JUSTICE-CONTR	Rebecca Neudeck 10/2/26 Reimb. Mileage for Deposits to NBT Bank (Round Trip 6 miles x $0.76/mile x 11 trips) 8/31, 9/1, 9/4, 9/8, 9/11, 9/15, 9/18, 10/2, 10/6, 10/9, 10/16 + USPS Reimb. 9/4/26	10/21/2026	Vendor#: 1938	$50.16	$0.00	$0.00	71
A00-1110-4000-0000	TOWN JUSTICE-CONTR	International Institute of Buffalo IIB-32623-A Rohingya Language Interpreter for Case #26050005	10/21/2026	Vendor#: 2168	$261.67	$0.00	$0.00	123
A00-1220-0400-0000	SUPERVISOR- CONTR	Jason Keding 9/17/26 Mileage to Upstate Nuclear Summit (250 miles x $0.76 per/mile round trip), NYS Thruway Tolls ($4.69 x 2)	10/21/2026	Vendor#: 1568	$190.00	$0.00	$0.00	24
A00-1220-0400-0000	SUPERVISOR- CONTR	Jason Keding 9/17/26 Mileage to Upstate Nuclear Summit (250 miles x $0.76 per/mile round trip), NYS Thruway Tolls ($4.69 x 2)	10/21/2026	Vendor#: 1568	$9.38	$0.00	$0.00	25
A00-1220-0400-0000	SUPERVISOR- CONTR	Allison Koczur 10/2/26 Reimb. Scribe Pro (10/2/26 - 11/2-26)	10/21/2026	Vendor#: 1859	$35.00	$0.00	$0.00	31
A00-1220-0400-0000	SUPERVISOR- CONTR	Visa 9957 - September 2026 September 2026 Visa Bill - Google Storage, Zoom Annual Subscription, Certified Mail	10/21/2026	Vendor#: 1863	$21.74	$0.00	$0.00	9
A00-1380-0400-0000	FISCAL AGENT- CONTRACT	CAPITAL MARKETS ADVISORS, LLC 1121 Finacial Advisory Services - 2026 BAN Issuance/Renewal - $4,675,000 x $0.45 per note + Mailings & Web Postings	10/21/2026	Vendor#: 419	$4,500.00	$0.00	$0.00	3
A00-1380-0400-0000	FISCAL AGENT- CONTRACT	CAPITAL MARKETS ADVISORS, LLC 1121 Finacial Advisory Services - 2026 BAN Issuance/Renewal - $4,675,000 x $0.45 per note + Mailings & Web Postings	10/21/2026	Vendor#: 419	$2,103.75	$0.00	$0.00	4
A00-1380-0400-0000	FISCAL AGENT- CONTRACT	CAPITAL MARKETS ADVISORS, LLC 1121 Finacial Advisory Services - 2026 BAN Issuance/Renewal - $4,675,000 x $0.45 per note + Mailings & Web Postings	10/21/2026	Vendor#: 419	$527.98	$0.00	$0.00	5
A00-1420-0401-0000	ATTORNEY- CONTR	ATTEA & ATTEA, P.C. 14488 Zoning Board of Appeals of the Town Of Boston, NY - Claim of NY Boston II, LLC - General Litigation (Article 78)	10/21/2026	Vendor#: 633	$500.00	$0.00	$0.00	1

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5933 **Journal Desc: AP Batch 36** **Journal Date: 10/21/2026** **Account Period: 10 - Oct** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-1420-0401-0000	ATTORNEY- CONTR	ATTEA & ATTEA, P.C. 14488 Zoning Board of Appeals of the Town Of Boston, NY - Claim of NY Boston II, LLC - General Litigation (Article 78)	10/21/2026	Vendor#: 633	$15.25	$0.00	$0.00	2
A00-1420-0401-0000	ATTORNEY- CONTR	HARRIS BEACH LLP 12621469 $4,675,000 BAN Issuance Services - Dated 10/1/26	10/21/2026	Vendor#: 645	$6,536.75	$0.00	$0.00	20
A00-1420-0401-0000	ATTORNEY- CONTR	Lippes Mathias LLP 343387 Overhoff v ZBA, Town of Boston, Code Enforcement - Through 8/31/2026 (Resolution 2026-10)	10/21/2026	Vendor#: 2149	$5,775.00	$0.00	$0.00	21
A00-1420-0401-0000	ATTORNEY- CONTR	Lippes Mathias LLP 343387 Overhoff v ZBA, Town of Boston, Code Enforcement - Through 8/31/2026 (Resolution 2026-10)	10/21/2026	Vendor#: 2149	$0.00	$1,000.00	$0.00	22
A00-1420-0401-0000	ATTORNEY- CONTR	Ryan F. McCann, Esq. June 2026 June 2026 - Attorney for the Town Retainer Agreement & Additional Services (1.6 hr)	10/21/2026	Vendor#: 2099	$2,250.00	$0.00	$0.00	118
A00-1420-0401-0000	ATTORNEY- CONTR	Ryan F. McCann, Esq. June 2026 June 2026 - Attorney for the Town Retainer Agreement & Additional Services (1.6 hr)	10/21/2026	Vendor#: 2099	$264.00	$0.00	$0.00	119
A00-1420-0401-0000	ATTORNEY- CONTR	Ryan F. McCann, Esq. July 2026 July 2026 - Attorney for the Town Retainer Agreement	10/21/2026	Vendor#: 2099	$2,250.00	$0.00	$0.00	120
A00-1420-0401-0000	ATTORNEY- CONTR	Ryan F. McCann, Esq. August 2026 August 2026 - Attorney for the Town Retainer Agreement	10/21/2026	Vendor#: 2099	$2,250.00	$0.00	$0.00	121
A00-1420-0401-0000	ATTORNEY- CONTR	Ryan F. McCann, Esq. September 2026 September 2026 - Attorney for the Town Retainer Agreement	10/21/2026	Vendor#: 2099	$2,250.00	$0.00	$0.00	122
A00-1440-0400-0000	ENGINEER- CONTR	LaBella Associates 319047 Project No. 2190909 - General Services (7/18/26 - 8/21/26)	10/21/2026	Vendor#: 1901	$140.00	$0.00	$0.00	12
A00-1440-0400-0000	ENGINEER- CONTR	LaBella Associates 319047 Project No. 2190909 - General Services (7/18/26 - 8/21/26)	10/21/2026	Vendor#: 1901	$165.00	$0.00	$0.00	13
A00-1440-0400-0000	ENGINEER- CONTR	LaBella Associates 319047 Project No. 2190909 - General Services (7/18/26 - 8/21/26)	10/21/2026	Vendor#: 1901	$165.00	$0.00	$0.00	14
A00-1440-0400-0000	ENGINEER- CONTR	LaBella Associates 319047 Project No. 2190909 - General Services (7/18/26 - 8/21/26)	10/21/2026	Vendor#: 1901	$247.50	$0.00	$0.00	15
A00-1440-0400-0000	ENGINEER- CONTR	LaBella Associates 319047 Project No. 2190909 - General Services (7/18/26 - 8/21/26)	10/21/2026	Vendor#: 1901	$330.00	$0.00	$0.00	16
A00-1440-0400-0000	ENGINEER- CONTR	LaBella Associates 319047 Project No. 2190909 - General Services (7/18/26 - 8/21/26)	10/21/2026	Vendor#: 1901	$330.00	$0.00	$0.00	17
A00-1440-0400-0000	ENGINEER- CONTR	LaBella Associates 319047 Project No. 2190909 - General Services (7/18/26 - 8/21/26)	10/21/2026	Vendor#: 1901	$330.00	$0.00	$0.00	18

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5933 **Journal Desc: AP Batch 36** **Journal Date: 10/21/2026** **Account Period: 10 - Oct** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-1460-0401-0000	RECORDS MGT- CONTR	Toshiba America Business Solutions 6949975 DocuWare Cloud Storage - Software Support 10/1/26 - 10/31/26	10/21/2026	Vendor#: 2080	$306.00	$0.00	$0.00	19
A00-1620-0400-0000	BUILDINGS- CONTR	RUCKER LUMBER INC. BLDG Acct. - Sept 2026 BLDG Acct. #1475 - Invoice #'s 189889, 190052, 190060	10/21/2026	Vendor#: 24	$7.49	$0.00	$0.00	6
A00-1620-0400-0000	BUILDINGS- CONTR	RUCKER LUMBER INC. BLDG Acct. - Sept 2026 BLDG Acct. #1475 - Invoice #'s 189889, 190052, 190060	10/21/2026	Vendor#: 24	$7.96	$0.00	$0.00	7
A00-1620-0400-0000	BUILDINGS- CONTR	Certified Pest Solutions 73632 October 2026 Pest Control Services - Town Hall	10/21/2026	Vendor#: 1811	$60.00	$0.00	$0.00	27
A00-1620-0400-0000	BUILDINGS- CONTR	McAllister Plumbing Heating & Cooling 35075 Sewer Pit Pump - Emergency Replacement	10/21/2026	Vendor#: 1573	$1,730.00	$0.00	$0.00	74
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4281672752-Balance TOWN HALL: Toilet Tissue Refill, Hardwound Brown Paper Lrg	10/21/2026	Vendor#: 1758	$137.73	$0.00	$0.00	64
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4284658676 All Buildings - Mats & Supplies	10/21/2026	Vendor#: 1758	$199.84	$0.00	$0.00	65
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4284658676 All Buildings - Mats & Supplies	10/21/2026	Vendor#: 1758	$46.39	$0.00	$0.00	66
A00-1620-0400-0000	BUILDINGS- CONTR	Patrick Francis 10/15/26 Reimb. Mileage Reimbursement - 3 Trips to N. Boston Park (6.5 miles x 3 trips x $0.76) - 10/2, 10/8, 10/15	10/21/2026	Vendor#: 2107	$14.82	$0.00	$0.00	44
A00-1620-0400-0000	BUILDINGS- CONTR	NATIONAL FUEL 10/2026 - Acct. #3237465 08 Acct. #3237465 08 - Town Hall - October 2026 (126 CCF)	10/21/2026	Vendor#: 726	$54.49	$0.00	$0.00	54
A00-1620-0400-0000	BUILDINGS- CONTR	NRG Business Marketing HS65679108 Acct. #974809-972543 - National Fuel Gas Supply (October 2026)	10/21/2026	Vendor#: 2103	$66.60	$0.00	$0.00	115
A00-1620-0400-0000	BUILDINGS- CONTR	VACINEK HEATING & ROOFING, INC 46788 Heating Service Call at EMS Building, New Thermostat	10/21/2026	Vendor#: 1563	$345.00	$0.00	$0.00	70
A00-1620-0400-0000	BUILDINGS- CONTR	NYSEG 10/26 - Acct. #1001-0312-469 Acct. #1001-0312-469 - Town Hall (7120 kwh) - Less Solar Credit	10/21/2026	Vendor#: 37	$625.28	$0.00	$0.00	102
A00-1620-0400-0000	BUILDINGS- CONTR	NYSEG 10/26 - Acct. #1001-0312-469 Acct. #1001-0312-469 - Town Hall (7120 kwh) - Less Solar Credit	10/21/2026	Vendor#: 37	$0.00	$62.53	$0.00	103
A00-1620-0400-0000	BUILDINGS- CONTR	VERIZON WIRELESS 6154778564 Cell Phones for Town - September 2026	10/21/2026	Vendor#: 53	$31.27	$0.00	$0.00	107

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5933 **Journal Desc: AP Batch 36** **Journal Date: 10/21/2026** **Account Period: 10 - Oct** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	NRG Business Marketing HS65679108 Acct. #974809-972543 - National Fuel Gas Supply (October 2026)	10/21/2026	Vendor#: 2103	$12.66	$0.00	$0.00	117
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	NYSEG 10/26 - Acct. #1003-3567-107 Acct. #1003-3567-107 - Boys & Girls Club (1135 kwh)	10/21/2026	Vendor#: 37	$168.37	$0.00	$0.00	133
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	NATIONAL FUEL 10/2026 - Acct. #6897553 08 Acct. #6897553 08 - Boys & Girls Club - October 2026 (24 CCF)	10/21/2026	Vendor#: 726	$27.35	$0.00	$0.00	56
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	Certified Pest Solutions 73635 October 2026 Pest Control Services - Boys & Girls Club	10/21/2026	Vendor#: 1811	$55.00	$0.00	$0.00	30
A00-1620-0403-0000	BUILDING- CONTR- HIGHWAY	Certified Pest Solutions 63596 October 2026 Pest Control - Highway Department	10/21/2026	Vendor#: 1811	$55.00	$0.00	$0.00	29
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	Certified Pest Solutions 73633 October 2026 Pest Control Service - Trooper Barracks	10/21/2026	Vendor#: 1811	$60.00	$0.00	$0.00	28
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	Cintas 4284658676 All Buildings - Mats & Supplies	10/21/2026	Vendor#: 1758	$141.89	$0.00	$0.00	69
A00-1620-0404-0000	BUILDING- CONTR- TROOPER BARRACKS	A Village Locksmith 124189 Repair and Adjust Batteries on Side Door of Troopers	10/21/2026	Vendor#: 1617	$168.00	$0.00	$0.00	100
A00-1650-0200-0000	CENTR COMM- EQUIP	Amazon Capital Services 11CG-1CC6-6XPQ IT EQUIPMENT: (4) iPads with Wifi, (2) iPad with Wifi & Celluar (PO #747)	10/21/2026	Vendor#: 2003	$2,734.00	$0.00	$0.00	99
A00-1650-0200-0000	CENTR COMM- EQUIP	Amazon Capital Services 1GNT-M63H-NWTX IT EQUIPMENT: (8) iPad Cases, (2) iPads with Wifi, (1) 10-port Charging Station, (1) pack of 6-inch fast charging cords (PO #747)	10/21/2026	Vendor#: 2003	$1,034.70	$0.00	$0.00	76
A00-1650-0400-0000	CENT COMMUNICATIONS-CONTR	wnynetWorks 00006829 September 2026 IT Systems Support (5 hrs)	10/21/2026	Vendor#: 1703	$625.00	$0.00	$0.00	63
A00-1650-0400-0000	CENT COMMUNICATIONS-CONTR	Amazon Capital Services 1CH7-7J1T-LQWL IT: UPS Battery Back Ups (2)	10/21/2026	Vendor#: 2003	$154.98	$0.00	$0.00	75
A00-1650-0400-0000	CENT COMMUNICATIONS-CONTR	Vaspian, LLC INV-054412 October 2026 - VOIP Phone Systems (20 Extensions)	10/21/2026	Vendor#: 1947	$408.00	$0.00	$0.00	26
A00-1650-0400-0000	CENT COMMUNICATIONS-CONTR	Visa 9957 - September 2026 September 2026 Visa Bill - Google Storage, Zoom Annual Subscription, Certified Mail	10/21/2026	Vendor#: 1863	$149.90	$0.00	$0.00	10
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	Visa 9957 - September 2026 September 2026 Visa Bill - Google Storage, Zoom Annual Subscription, Certified Mail	10/21/2026	Vendor#: 1863	$19.42	$0.00	$0.00	11

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5933 **Journal Desc: AP Batch 36** **Journal Date: 10/21/2026** **Account Period: 10 - Oct** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	Rebecca Neudeck 10/2/26 Reimb. Mileage for Deposits to NBT Bank (Round Trip 6 miles x $0.76/mile x 11 trips) 8/31, 9/1, 9/4, 9/8, 9/11, 9/15, 9/18, 10/2, 10/6, 10/9, 10/16 + USPS Reimb. 9/4/26	10/21/2026	Vendor#: 1938	$9.55	$0.00	$0.00	72
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	WNY IMAGING SYSTEMS 385440 Kyocera/TASKalfa 4054ci (Mail Room) Printing Costs (7/13/26 - 10/12/26)	10/21/2026	Vendor#: 1239	$415.44	$0.00	$0.00	59
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	GreatAmerica Financial Svcs. 43282372 Agreement #018-1753664-000 - Lease for Kyocera TASKalfa 4054ci Copier	10/21/2026	Vendor#: 2039	$175.24	$0.00	$0.00	97
A00-1930-0000-0000	JUDGEMENT AND CLAIMS	Department of Environmental Conservation CON0004228 Consent Order No. CO-9-20260811-123 for MS4 Storm Sewers Filing	10/21/2026	Vendor#: 1729	$4,500.00	$0.00	$0.00	73
A00-1989-0400-0000	OTHER GENERAL GOV'T SUPPORT	Rotella Grant Management 11012026 November 2026 - Grant Writing Services	10/21/2026	Vendor#: 2056	$1,900.00	$0.00	$0.00	96
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	RICHARD-CIN SIGNS & SUPPLIES 4278 8 Road Signs (Street Names, Stop Signs) + 100 Drive Rivets	10/21/2026	Vendor#: 91	$627.70	$0.00	$0.00	85
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	RICHARD-CIN SIGNS & SUPPLIES 4290 9 Road Signs (Street Names, Weight Limit, Low Gear)	10/21/2026	Vendor#: 91	$620.80	$0.00	$0.00	86
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 10/26 - Acct. #1001-9307-296 Acct. #1001-9307-296 - Boston Colden Signal (10 kwh)	10/21/2026	Vendor#: 37	$24.17	$0.00	$0.00	130
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 10/26 - Acct. #1001-9308-690 Acct. #1001-9308-690 - Boston Cross Signal (265 kwh)	10/21/2026	Vendor#: 37	$56.67	$0.00	$0.00	131
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 10/26 - Acct. #1001-9309-037 Acct. #1001-9309-037 - Boston State Signal (54 kwh)	10/21/2026	Vendor#: 37	$29.76	$0.00	$0.00	132
A00-3510-0400-0000	DOG CONTROL- CONTR	VERIZON WIRELESS 6154778564 Cell Phones for Town - September 2026	10/21/2026	Vendor#: 53	$31.27	$0.00	$0.00	106
A00-3620-0400-0000	SAFETY INSPECT- CONTR	VERIZON WIRELESS 6154778564 Cell Phones for Town - September 2026	10/21/2026	Vendor#: 53	$62.54	$0.00	$0.00	105
A00-3620-0400-0000	SAFETY INSPECT- CONTR	RUCKER LUMBER INC. BLDG Acct. - Sept 2026 BLDG Acct. #1475 - Invoice #'s 189889, 190052, 190060	10/21/2026	Vendor#: 24	$19.98	$0.00	$0.00	8
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	VERIZON WIRELESS 6154778564 Cell Phones for Town - September 2026	10/21/2026	Vendor#: 53	$31.27	$0.00	$0.00	108

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5933 **Journal Desc: AP Batch 36** **Journal Date: 10/21/2026** **Account Period: 10 - Oct** **Status: Currently Active**

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A00-5132-0400-0000	GARAGE-CONTR	NYSEG 10/26 - Acct. #1001-0312-477 Acct. #1001-0312-477 - Highway Barn (1400 kwh)	10/21/2026	Vendor#: 37	$229.44	$0.00	$0.00	104
A00-5132-0400-0000	GARAGE-CONTR	NRG Business Marketing HS65679108 Acct. #974809-972543 - National Fuel Gas Supply (October 2026)	10/21/2026	Vendor#: 2103	$77.18	$0.00	$0.00	114
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4284658676 All Buildings - Mats & Supplies	10/21/2026	Vendor#: 1758	$66.99	$0.00	$0.00	67
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4284658676 All Buildings - Mats & Supplies	10/21/2026	Vendor#: 1758	$68.04	$0.00	$0.00	68
A00-5132-0400-0000	GARAGE-CONTR	NATIONAL FUEL 10/2026 - Acct. #3237464 10 Acct. #3237464 10 - Highway Garage - October 2026 (146 CCF)	10/21/2026	Vendor#: 726	$24.24	$0.00	$0.00	53
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4283372576 HIGHWAY: Uniforms	10/21/2026	Vendor#: 1758	$77.19	$0.00	$0.00	38
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4284162621 HIGHWAY: Uniforms	10/21/2026	Vendor#: 1758	$77.19	$0.00	$0.00	39
A00-5182-0400-0000	STREET LIGHTING-CONTR	NYSEG 9/26 - Acct. #1005-2715-660 Acct. #1005-2715-660 - 219 Lights (361 kwh)	10/21/2026	Vendor#: 37	$52.60	$0.00	$0.00	45
A00-5182-0400-0000	STREET LIGHTING-CONTR	NYSEG 9/26 - Acct. #1001-3627-434 Acct. #1001-3627-434 - St. Light, Entire R3 (2822 kwh)	10/21/2026	Vendor#: 37	$2,070.28	$0.00	$0.00	46
A00-5182-0400-0000	STREET LIGHTING-CONTR	NYSEG 9/26 - Acct. #1001-3627-426 Acct. #1001-3627-426 - St. Light Entire R2 (1177 kwh)	10/21/2026	Vendor#: 37	$193.57	$0.00	$0.00	47
A00-5182-0400-0000	STREET LIGHTING-CONTR	Constellation NewEnergy, Inc. 73584674001 Acct. #15446176 - NYSEG Energy Supply - St. Light Entire R2 (9/26) 1177 kwh	10/21/2026	Vendor#: 2100	$89.46	$0.00	$0.00	109
A00-5182-0400-0000	STREET LIGHTING-CONTR	Constellation NewEnergy, Inc. 73584691401 Acct. #15446169 - NYSEG Energy Supply - St. Lgt. Entire R3 (9/26) 2822 kwh	10/21/2026	Vendor#: 2100	$214.54	$0.00	$0.00	111
A00-5182-0400-0000	STREET LIGHTING-CONTR	Constellation NewEnergy, Inc. 73584833401 Acct. #15446180 - NYSEG Energy Supply - 219 Lights (9/26) 361 kwh	10/21/2026	Vendor#: 2100	$27.44	$0.00	$0.00	112
A00-6410-0400-0000	PUBLICITY-CONTR	Springville Journal 236956 PH Notice - Community Development Grant Meeting (9/10/26) + Affidavit	10/21/2026	Vendor#: 1869	$56.28	$0.00	$0.00	32
A00-6410-0400-0000	PUBLICITY-CONTR	Springville Journal 237390 PH notice - Proposed Fire Protection Contract (9/24/26) + Affidavit	10/21/2026	Vendor#: 1869	$54.00	$0.00	$0.00	34
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	McCullagh Coffee 152596 Coffee for Nutrition Program	10/21/2026	Vendor#: 1768	$114.40	$0.00	$0.00	57
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	Amazon Capital Services 1QKT-4TNY-PKM7 NUTRITION: Paper Placemats (pack of 50)	10/21/2026	Vendor#: 2003	$7.69	$0.00	$0.00	77

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5933 **Journal Desc: AP Batch 36** **Journal Date: 10/21/2026** **Account Period: 10 - Oct** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
A00-6772-0400-0000	PROGRAMS FOR AGING-CONTR	Amazon Capital Services 1MPQ-1FVD-GHMN NUTRITION: (1) Can Opener	10/21/2026	Vendor#: 2003	$12.09	$0.00	$0.00	78
A00-7110-0400-0000	PARKS- CONTR	RUCKER LUMBER INC. PARKS Acct. - Sept 2026 PARKS Acct. #1480 - Invoice #'s 190077	10/21/2026	Vendor#: 24	$54.78	$0.00	$0.00	129
A00-7110-0400-0000	PARKS- CONTR	NYSEG 10/26 - Acct. #1001-6047-333 Acct. #1001-6047-333 - Town Park (1032 kwh)	10/21/2026	Vendor#: 37	$154.43	$0.00	$0.00	134
A00-7510-0401-0000	HISTORIAN- CONTR	Frank Gamel 9/27/26 Reimb. Ancestry.com All Access Membership - 12 Months	10/21/2026	Vendor#: 1961	$270.79	$0.00	$0.00	60
A00-7510-0401-0000	HISTORIAN- CONTR	Frank Gamel 10/13/26 Reimb. Gov't Appointed Historians of WNY - Conference Mileage (28 miles x $0.76)	10/21/2026	Vendor#: 1961	$21.28	$0.00	$0.00	61
A00-7520-0200-0000	Historical Property - Capital Outlay	CATSKILL CASTINGS 898448 Historical Marker - "B&S Train Depot" - PO #729	10/21/2026	Vendor#: 1418	$1,880.00	$0.00	$0.00	62
A00-8010-0400-0000	ZONING-CONTR	Springville Journal 237157 Legal - ZBA Petitions 656, 662, 670, 671 + Affidavit	10/21/2026	Vendor#: 1869	$57.04	$0.00	$0.00	33
DB0-0600-0000-0000	ACCOUNTS PAYABLE	Fund DB0 AP Account	10/21/2026	Fund DB0 AP Account	$0.00	$20,852.88	$0.00	141
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	COUNTY LINE STONE CO, INC. 188333 Type 1 Limestone Blend (19.78 tons) for Road Work	10/21/2026	Vendor#: 579	$514.28	$0.00	$0.00	82
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	GERNATT ASPHALT PRODUCTS, INC. 27333 09F21HB-9.5mm<.3-402.09 Asphalt for POP (55.87 tons)	10/21/2026	Vendor#: 212	$5,075.34	$0.00	$0.00	94
DB0-5110-0400-0000	GENERAL REPAIRS-CONTR	GERNATT ASPHALT PRODUCTS, INC. 27131 -2" SCR Gravel 304.15 TP4 (140.60 tons) - for Roadwork	10/21/2026	Vendor#: 212	$1,898.10	$0.00	$0.00	95
DB0-5110-0410-0000	GEN REPAIRS-FUEL & DIESEL	CERTIFIED LABORATORIES 9790226 Premalube Red	10/21/2026	Vendor#: 1229	$414.00	$0.00	$0.00	41
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	COUNTY LINE STONE CO, INC. I8236 CR-2 Stone (58.91 tons) for drainage	10/21/2026	Vendor#: 579	$818.86	$0.00	$0.00	83
DB0-5110-0420-0000	GEN REPAIRS- DRAINAGE	GERNATT ASPHALT PRODUCTS, INC. 27703 09F21HB-9.5mm<.3-402.09 Asphalt for Drainage (8.01 tons)	10/21/2026	Vendor#: 212	$724.76	$0.00	$0.00	84
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Amazon Capital Services 11XQ-6RDP-9J39 HIGHWAY: Light Bulbs, nozzle spray, baby oil, locking pins	10/21/2026	Vendor#: 2003	$62.66	$0.00	$0.00	87
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Amazon Capital Services 1M1V-C766-4NML HIGHWAY: Snow Plow Markers, Angle Grinder Cutting Discs, 55 Gallon Drum Heater, Extractor Tool	10/21/2026	Vendor#: 2003	$104.03	$0.00	$0.00	88

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Journal Number: AP - 5933 **Journal Desc: AP Batch 36** **Journal Date: 10/21/2026** **Account Period: 10 - Oct** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 140834 Flange Bearing	10/21/2026	Vendor#: 134	$90.00	$0.00	$0.00	89
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Fastenal Company NYORC100624 Hex Cap Screw, Flat Washers, Grade 8 Finished Hex Nut	10/21/2026	Vendor#: 1598	$35.00	$0.00	$0.00	90
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	PD MECHANICAL 7817 NYS Heavy Truck Inspections - Ford 550, Oshkosh, Western Star + NYS Heavy Trailer Inspection	10/21/2026	Vendor#: 1311	$72.00	$0.00	$0.00	91
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	PD MECHANICAL 7808 NYS Heavy Truck Inspections - Western Star, Oshkosh, Western Star, International	10/21/2026	Vendor#: 1311	$80.00	$0.00	$0.00	92
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Tolls by Mail 20103200470 Highway Truck - Return Trip From Rochester Area for Repair (8/25/26)	10/21/2026	Vendor#: 2029	$5.43	$0.00	$0.00	98
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts September 2026 - HWY Stmt. HWY Acct. #1961772 - Invoice 353926, 354043, 355712	10/21/2026	Vendor#: 204	$55.34	$0.00	$0.00	136
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts September 2026 - HWY Stmt. HWY Acct. #1961772 - Invoice 353926, 354043, 355712	10/21/2026	Vendor#: 204	$89.40	$0.00	$0.00	137
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Genuine Parts Company - NAPA Auto Parts September 2026 - HWY Stmt. HWY Acct. #1961772 - Invoice 353926, 354043, 355712	10/21/2026	Vendor#: 204	$165.81	$0.00	$0.00	138
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	RUCKER LUMBER INC. HWY Acct. - Sept 2026 HWY Acct. #1470 - Invoice #189892, 189918, 189936, 190060, 190121	10/21/2026	Vendor#: 24	$7.49	$0.00	$0.00	124
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	RUCKER LUMBER INC. HWY Acct. - Sept 2026 HWY Acct. #1470 - Invoice #189892, 189918, 189936, 190060, 190121	10/21/2026	Vendor#: 24	$22.77	$0.00	$0.00	125
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	RUCKER LUMBER INC. HWY Acct. - Sept 2026 HWY Acct. #1470 - Invoice #189892, 189918, 189936, 190060, 190121	10/21/2026	Vendor#: 24	$21.93	$0.00	$0.00	126
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	RUCKER LUMBER INC. HWY Acct. - Sept 2026 HWY Acct. #1470 - Invoice #189892, 189918, 189936, 190060, 190121	10/21/2026	Vendor#: 24	$26.96	$0.00	$0.00	127
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	RUCKER LUMBER INC. HWY Acct. - Sept 2026 HWY Acct. #1470 - Invoice #189892, 189918, 189936, 190060, 190121	10/21/2026	Vendor#: 24	$9.28	$0.00	$0.00	128
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	FIVE STAR EQUIPMENT, INC. P30216 Yellow Paint	10/21/2026	Vendor#: 612	$137.76	$0.00	$0.00	42

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5933 **Journal Desc: AP Batch 36** **Journal Date: 10/21/2026** **Account Period: 10 - Oct** **Status: Currently Active**

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DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	NORTHERN SUPPLY, INC. 144905 (3) KPB136 Kennametal Carbide (3/4x6x36") Carbide 3-3-12"	10/21/2026	Vendor#: 130	$990.00	$0.00	$0.00	43
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 140760 Material Cut to Size: Steel Plate, steel bushing	10/21/2026	Vendor#: 134	$52.59	$0.00	$0.00	40
DB0-5142-0400-0000	SNOW REMOVAL-CONTRACTUAL	GERNATT ASPHALT PRODUCTS, INC. 27173 Abrasive Sand for Winter (84.94 tons)	10/21/2026	Vendor#: 212	$433.20	$0.00	$0.00	93
DB0-5142-0400-0000	SNOW REMOVAL-CONTRACTUAL	Compass Minerals America 1703790 Salt (37.51 tons) - Tickets 9753733	10/21/2026	Vendor#: 1694	$2,167.70	$0.00	$0.00	79
DB0-5142-0400-0000	SNOW REMOVAL-CONTRACTUAL	Compass Minerals America 1710819 Salt (37.09 tons) - Tickets 9753737	10/21/2026	Vendor#: 1694	$2,143.43	$0.00	$0.00	80
DB0-5142-0400-0000	SNOW REMOVAL-CONTRACTUAL	Compass Minerals America 1705563 Salt (80.20 tons) - Tickets 9753735, 9753736	10/21/2026	Vendor#: 1694	$4,634.76	$0.00	$0.00	81
H09-0600-0000-0000	ACCOUNTS PAYABLE	Fund H09 AP Account	10/21/2026	Fund H09 AP Account	$0.00	$82,080.00	$0.00	146
H09-8297-0200-0000	UTILITIES, OTHER - CAPITAL OUTLAY	Loudon Building Company INC HLM - Pay App #2 Holiday Light Modifications	10/21/2026	Vendor#: 2148	$82,080.00	$0.00	$0.00	101
H10-0600-0000-0000	ACCOUNTS PAYABLE	Fund H10 AP Account	10/21/2026	Fund H10 AP Account	$0.00	$16,780.00	$0.00	145
H10-1440-0200-0000	ENGINEERING - WATER PHASE 2	CPL 121112 Project No. R25.17975.00 - Water Phase 2 - Services Ending 10/2/26	10/21/2026	Vendor#: 1918	$16,780.00	$0.00	$0.00	58
L30-0600-0000-0000	ACCOUNTS PAYABLE	Fund L30 AP Account	10/21/2026	Fund L30 AP Account	$0.00	$1,664.47	$0.00	142
L30-5182-0401-0000	CONTRACTS	Constellation NewEnergy, Inc. 73584659401 Acct. #15446172 - NYSEG Energy Supply - St. Light Dist. 1, R2 (9/26) 367 kwh	10/21/2026	Vendor#: 2100	$27.90	$0.00	$0.00	113
L30-5182-0401-0000	CONTRACTS	Constellation NewEnergy, Inc. 73584666601 Acct. #15446174 - NYSEG Energy Supply - St. Light Dist. 1, R3 (9/26) 1833 kwh	10/21/2026	Vendor#: 2100	$139.33	$0.00	$0.00	110
L30-5182-0401-0000	CONTRACTS	NYSEG 9/26 - Acct. #1001-3627-418 Acct. #1001-3627-418 - St. Light Dist. 1, R3 (1833 kwh)	10/21/2026	Vendor#: 37	$1,416.69	$0.00	$0.00	48
L30-5182-0401-0000	CONTRACTS	NYSEG 9/26 - Acct. #1001-3627-400 Acct. #1001-3627-400 - St. Light. Dist. 1, R2 (367 kwh)	10/21/2026	Vendor#: 37	$80.55	$0.00	$0.00	49
SF0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SF0 AP Account	10/21/2026	Fund SF0 AP Account	$0.00	$168.00	$0.00	143
SF0-3410-0401-0000	CONTRACTS	HEALTHWORKS-WNY, LLP 551488 North Boston Fire Co. - Physical (9/21/26)	10/21/2026	Vendor#: 1499	$58.00	$0.00	$0.00	50

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5933 **Journal Desc: AP Batch 36** **Journal Date: 10/21/2026** **Account Period: 10 - Oct** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
SF0-3410-0401-0000	CONTRACTS	HEALTHWORKS-WNY, LLP 551813 Patchin Fire Co. - Respirator Tests (9/30/26)	10/21/2026	Vendor#: 1499	$110.00	$0.00	$0.00	52
SG0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SG0 AP Account	10/21/2026	Fund SG0 AP Account	$0.00	$85,647.11	$0.00	140
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	WASTE MANAGEMENT 0046904-2068-4 September 2026 Curb Service & Hazardous Waste Collection / August 2026 Recycling Charge (42.41 tons)	10/21/2026	Vendor#: 432	$74,048.27	$0.00	$0.00	35
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	WASTE MANAGEMENT 0046904-2068-4 September 2026 Curb Service & Hazardous Waste Collection / August 2026 Recycling Charge (42.41 tons)	10/21/2026	Vendor#: 432	$8,053.76	$0.00	$0.00	36
SG0-8160-0401-0000	GARBAGE CONTRACTUAL BFI	WASTE MANAGEMENT 0046904-2068-4 September 2026 Curb Service & Hazardous Waste Collection / August 2026 Recycling Charge (42.41 tons)	10/21/2026	Vendor#: 432	$3,545.08	$0.00	$0.00	37
SM0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SM0 AP Account	10/21/2026	Fund SM0 AP Account	$0.00	$277.67	$0.00	144
SM0-4540-0400-0000	CONTRACTUAL	NYSEG 10/26 - Acct. #1001-6047-341 Acct. #1001-6047-341 - Boston EMS Building (806 kwh)	10/21/2026	Vendor#: 37	$107.39	$0.00	$0.00	135
SM0-4540-0400-0000	CONTRACTUAL	NRG Business Marketing HS65679108 Acct. #974809-972543 - National Fuel Gas Supply (October 2026)	10/21/2026	Vendor#: 2103	$27.50	$0.00	$0.00	116
SM0-4540-0400-0000	CONTRACTUAL	NATIONAL FUEL 10/2026 - Acct. #3237466 06 Acct. #3237466 06 - EMS Building - October 2026 (52 CCF)	10/21/2026	Vendor#: 726	$34.78	$0.00	$0.00	55
SM0-4540-0400-0000	CONTRACTUAL	HEALTHWORKS-WNY, LLP 551598 Boston EMS - Physical, Respirator Tests (9/23/26)	10/21/2026	Vendor#: 1499	$108.00	$0.00	$0.00	51
Total Number of 146 Transactions			**No Errors**		**$267,465.78**	**$267,465.78**	**$0.00**	

AP - 5933 Summary By Fund Number

Fund	Debit	Credit	ENC\LIQ
A00	$59,995.65	$59,995.65	$0.00
DB0	$20,852.88	$20,852.88	$0.00
H09	$82,080.00	$82,080.00	$0.00
H10	$16,780.00	$16,780.00	$0.00
L30	$1,664.47	$1,664.47	$0.00
SF0	$168.00	$168.00	$0.00
SG0	$85,647.11	$85,647.11	$0.00
SM0	$277.67	$277.67	$0.00

October 21, 2026 - A B S T R A C T – 2026 Payables

Town of Boston
Journal Proof Report
Fiscal Year: 2026

Created By: epericak

Journal Number: AP - 5933 **Journal Desc: AP Batch 36** **Journal Date: 10/21/2026** **Account Period: 10 - Oct** **Status: Currently Active**

Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENC\LIQ	Seq #
Total	$267,465.78	$267,465.78	$0.00					

AUDITED & APPROVED BY TOWN BOARD, RECORDED BY TOWN CLERK_____DATE_____

TOWN CLERK'S MONTHLY REPORT

TOWN OF BOSTON, NEW YORK — SEPTEMBER, 2026

TO THE SUPERVISOR: — PAGE 1

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

A1255					
	20	DECALS		237.81	
	4	MARRIAGE LICENSES	NO. 26013 TO 26016	70.00	
	9	PHOTOCOPIES		2.25	
	43	DEATH CERTIFICATES		430.00	
	1	MARRIAGE CERTIFICATES		10.00	
	14	FAXES		3.50	
			TOTAL TOWN CLERK FEES		**753.56**
A1550					
	1	DISPOSITION OF DOG		25.00	
			TOTAL A1550		**25.00**
A2025					
	1	USE OF SPORTING FACILITY		970.00	
			TOTAL A2025		**970.00**
A2110					
	1	VARIANCE		200.00	
			TOTAL A2110		**200.00**
A2544					
	63	DOG LICENSES		663.00	
			TOTAL A2544		**663.00**
A2555					
	44	BUILDING PERMITS		7,278.50	
	2	CERTIFICATE OF OCCUPANCY		100.00	
	36	CERT OF COMPLIANCE		1,800.00	
			TOTAL A2555		**9,178.50**
A2770					
	1	MISCELLANEOUS REVENUE		25.00	
			TOTAL A2770		**25.00**
SR2130					
	1	REFUSE & GARBAGE		400.00	
	46	WM BAG STICKER		138.00	
			TOTAL SR2130		**538.00**

TOWN CLERK'S MONTHLY REPORT

SEPTEMBER, 2026

DISBURSEMENTS

PAID TO SUPERVISOR FOR GENERAL FUND	11,815.06
PAID TO SUPERVISOR FOR REFUSE & GARBAGE	538.00
PAID TO NYSDEC FOR DECALS	5,257.19
PAID TO NYS ANIMAL POPULATION CONTROL PROGRAM	98.00
PAID TO NYS HEALTH DEPT FOR MARRIAGE LICENSES	90.00
TOTAL DISBURSEMENTS	**17,798.25**

OCTOBER 1, 2026

_____, SUPERVISOR
JASON KEDING OCT 5TH 2026

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

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

Subscribed and sworn to before me this

1st day of October 2026

Karen M Miller
Notary Public

Sandra L Quinlan
Town Clerk

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

TOWN OF BOSTON DOG CONTROL OFFICER REPORT

Month of : September 2024

* Another month of high volume spam calls.

Dates of Month	**1st Week** 1st - 7th	**2nd Week** 8th - 14th	**3rd Week** 15th - 21st	**4th Week** 22nd - 31st	**TOTALS**
Phone Calls Received	2	1	2	1	6
Phone Calls Returned	2	1	2	1	6
# of alive dogs picked up	0	0	0	1	1
# of dead dogs picked up	0	0	0	0	—
# of dogs released to owner	0	0	0	1	1
# of dogs euthenized	0	0	0	0	—
# of dogs adopted	0	0	0	0	—
# of dogs impounded	0	0	0	0	—

Signature of Dog Controll Officer: [signature]

Date Submitted: 10/4/24

END OF MONTH REPORT - SEPTEMBER 2026 BUILDING PERMITS

MONTH	PERMIT #	PERMIT FEE	STRUCTURE VALUE	NAME	LOCATION	ACTION COMPLETED
9/1/2026	B26-190	$50.00	$25,552	MARJORIE ZAWADA	5735 HOMESTEAD	ROOF
9/11/2026	B26-203	$90.00	$2,000.00	MICHAEL SCHULER	5237 RAVINE	ACCESSORY STRUCTURE
9/16/2026	B26-207	$50.00	$10,694.00	JANET MARTIN	6597 OMPHALIUS RD	GENERATOR
9/2/2026	B26-210	$245.00		RON YOVIENE	7667 BOSTON COLDEN RD	POLE BARN
9/2/2026	B26-211	$50.00	$11,501.99	WILLIAM KIESER	6386 DEANNA DR	GENERATOR
9/2/2026	B26-212	$50.00	$34,656.00	MARK JENNEY	6416 RICE RD	PIERS
9/2/2026	B26-213	$50.00	$3,800.00	BRENDEN SMALLING	5812 CLOVERFIELD	ELECTRIC
9/2/2026	B26-214	$0.00 WAIVED BY TOWN	$6,945.00	BOSTON FREE LIBRARY	9475 BOSTON ST RD	FENCE
9/2/2026	B26-215	$100.00	$100,000.00	RYAN BAKER	5918 OLD ORCHARD	ROOF/DECK
9/4/2026	B26-216	$100.00	$11,089.00	BRADY BROWN	6161 WILDWOOD	GENERATOR
9/8/2026	B26-217	$50.00	$10,999.00	TIMOTHY FARINA	8970 BACK CREEK	ROOF
9/4/2026	B26-219	$150.00	$0.00	RJ GIEGER	4901 ECKHARDT	FIREWORKS
9/16/2026	B26-220	$150.00	$16,813.00	RAY MIRANDA	7072 BOSTON ST RD	ELECTRIC
9/9/2026	B26-221	$50.00	$11,787.00	JOE MANGO	6157 WILDWOOD	GENERATOR
9/8/2026	B26-222	$50.00	$24,900.00	DAVID FLETCHER	6110 SHERO RD	ROOF
9/9/2026	B26-223	$50.00	$9,998.00	BOB GEROW	6163 WILDWOOD	GENERATOR
9/9/2026	B26-225	$503.00	$435,000.00	JENNIFER BRONSTEIN	9360 DUNN RD	POLE BARN
9/9/2026	B26-226	$50.00	$10,000.00	JENNIFER BRONSTEIN	9360 DUNN RD	DEMOLITION
9/11/2026	B26-227	$100.00	$5,000.00	PETER MACHER	9690A TREVETT RD	RENOVATION
9/11/2026	B27-228	$50.00	$5,000.00	PETER MACHER	9690A TREVETT RD	DECK
9/11/2026	B27-229	$1,025.00	$223,260.00	ALLIANCE HOMES	7565 ZIMMERMAN RD	SFD W/ ATT GARAGE
9/23/2026	B26-230	$50.00	$7,400.00	DAVID FELSER	7996 LOWER EAST HILL	SHED
9/30/2026	B26-231	$1,545.00	$625,000.00	ALLIANCE HOMES	6519 RICE RD	SFD W/ ATT GARAGE
9/17/2026	B26-232	$310.00		THOMAS MACLEAN	7301 COLE RD	PRIVATE GARAGE
9/17/2026	B26-233	$50.00	$10,527.00	RICHARD VILLAR	8578 FEDDICK RD	SHED
9/18/2026	B26-234	$50.00	$6,193.00	SANDRA PRZYBYLSKI	8389 BOSTON ST RD	SHED
9/24/2026	B26-235	$100.00	$50,000.00	BRUCE TAYLOR	9644 LANGO RD	SOLAR
9/22/2026	B26-238	$100.00	$9,577.60	PARTRIDGE	7652 BACK CREEK	SOLAR
9/18/2026	B26-239	$50.00	$14,421.00	ROGER SEVERSON	6376 DEANNA DR	GENERATOR
9/18/2026	B26-240	$50.00	$15,000.00	ERIN DESIDERIO	9257 BOSTON STATE	GENERATOR
9/24/2026	B26-241	$50.00		SHERRY OWCZARZAK	7526 BOSTON ST RD	ROOF
9/28/2026	B26-242	$50.00	$300.00	TIM LYNCH	7147 BOSTON COLDEN	ELECTRIC
9/24/2026	B26-243	$50.00	$18,946.75	KELLY BREHM	7870 HYWOOD DR	ROOF
9/24/2026	B26-244	$50.00	$45,571.49	VALENTINE BEZILLA	7274 WOODLAND DR	ROOF
9/24/2026	B26-245	$50.00	$28,738.81	RYAN GLEASON	7289 HICKORY DRIVE	ROOF
9/28/2026	B26-246	$50.00		JAMES LAPORE	7668 LOWER EAST HILL	ELECTRIC
9/28/2026	B26-247	$50.00	$23,637.91	MIKE SCHNEIDER	9721 LANGO RD	ROOF
9/25/2026	B26-248	$50.00	$2,000.00	NELSON LOCHER	7580 ZIMMERMAN RD	SHED
9/25/2026	B26-249	$50.00	$1,500.00	MARK DOLE	6200 WILDWOOD	ROOF
9/25/2026	B26-250	$50.00	$3,500.00	EDWIN GLAIR	5584 JOHNS TERRACE	ROOF
9/30/2026	B26-251	$1,365.50	$250,000.00	KENNETH ZIDELL	6899 BROWN HILL RD	SFD
9/30/2026	B26-253	$0.00	$1,600.00	FRANCIS MCLAUGHLIN	7228 BOSTON ST	SHED
9/1/2026	B22-104	$120.00		JAMES STAUB	6970 LIEBLER	PERMIT RENEWAL
9/1/2026	B22-105	$25.00		JAMES STAUB	6970 LIEBLER	PERMIT RENEWAL

TOTAL BUILDING PERMITS:	44
TOTAL BUILDING PERMITS FEES:	$7,278.50
TOTAL CERTIFICAT OF COMPLETION:	$1,800.00
TOTAL CERTIFICATE OF OCCUPANCY:	$100.00
TOTAL;	$9,178.50

END OF MONTH REPORT

CERTIFICATE OF COMPLETION

MONTH	PERMIT #	NAME	LOCATION	FEE
9/1/2026	B26-190	MARJORIE ZAWADA	5735 HOMESTEAD RD	$50.00
9/11/2026	B26-203	MICHAEL SCHULER	5237 RAVINE	$50.00
9/16/2026	B26-207	JANET MARTIN	6597 OMPHALIUS RD	$50.00
9/2/2026	B26-210	RON YOVIENE	7667 BOSTON COLDEN	$50.00
9/2/2026	B26-211	WILLIAM KIESER	6386 DEANNA DR	$50.00
9/2/2026	B26-212	MARK JENNEY	6416 RICE RD	$50.00
9/2/2026	B26-213	BRENDEN SMALLING	5812 CLOVERFIELD	$50.00
9/2/2026	B26-215	RYAN BAKER	5918 OLD ORCHARD	$50.00
9/4/2026	B26-216	BRADY BROWN	6161 WILDWOOD	$50.00
9/8/2026	B26-217	TIMOTHY FARINA	8970 BACK CREEK RD	$50.00
9/16/2026	B26-220	RAY MIRANDA	7072 BOSTON ST RD	$50.00
9/9/2026	B26-221	JOE MANGO	6157 WILDWOOD	$50.00
9/8/2026	B26-222	DAVID FLETCHER	6110 SHERO RD	$50.00
9/9/2026	B26-223	BOB GEROW	6163 WILDWOOD	$50.00
9/9/2026	B26-225	JENNIFER BRONSTEIN	9360 DUNN RD	$50.00
9/9/2026	B26-226	JENNIFER BRONSTEIN	9360 DUNN RD	$50.00
9/11/2026	B26-228	PETER MACHER	9690A TREVETT RD	$50.00
9/23/2028	B26-230	DAVID FELSER	7996 LOWER EAST HILL	$50.00
9/17/2026	B26-232	THOMAS MACLEAN	7301 COLE RD	$50.00
9/17/2026	B26-233	RICHARD VILLAR	8578 FEDDICK RD	$50.00
9/18/2026	B26-234	SANDRA PRZYBYLSKI	8389 BOSTON ST RD	$50.00
9/24/2026	B26-235	BRUCE TAYLOR	9644 LANGO RD	$50.00
9/22/2026	B26-238	PARTRIDGE	7652 BACK CREEK	$50.00
9/18/2026	B26-239	ROGER SEVERSON	6376 DEANNA DR	$50.00
9/18/2026	B26-240	ERIN DESIDERIO	9257 BOSTON ST RD	$50.00
9/24/2026	B26-241	SHERRY OWCZARZAK	7526 BOSTON ST RD	$50.00
9/28/2026	B26-242	TIM LYNCH	7147 BOSTON COLDEN RD	$50.00
9/24/2026	B26-243	KELLY BREHM	7870 HYWOOD DR	$50.00
9/24/2026	B26-244	VALENTINE & HELEN BEZILLA	7274 WOODLAND DR	$50.00
9/24/2026	B26-245	RYAN GLEASON	7289 HICKORY DR	$50.00
9/28/2026	B26-246	JAMES LAPORE	7668 LOWER EAST HILL	$50.00
9/28/2026	B26-247	MIKE SCHNEIDER	9721 LANGO RD	$50.00
9/25/2026	B26-248	NELSON LOCHER	7580 ZIMMERMAN RD	$50.00
9/25/2026	B26-249	MARK DOLE	6200 WILDWOOD	$50.00
9/25/2026	B26-250	EDWIN GLAIR	5584 JOHNS TERRACE	$50.00
9/30/2026	B26-253	FRANCIS MCLAUGHLIN	7228 BOSTON ST RD	$50.00

TOTAL; $1,800.00

END OF MONTH REPORT

CERTIFICATE OF OCCUPANCY

DATE	PERMIT #	NAME	LOCATION	FEE
9/11/2026	B25-32	ED & SANDY SIXT	7066 OMPHALIUS RD	$50.00
9/28/2026	B25-196	DAN KUREK	6551 CHESTNUT LANE	$50.00

TOTAL: $100.00

Town of Boston, New York

2027 Tentative Budget Presentation & Ongoing Project Discussion

Prepared by Ellie Pericak, Budget Director

October 14, 2026

1

Budget Basics

1. Every local government in New York State is required to adopt a budget for all major operating funds it maintains.

General	Highway	Fire	Ambulance	Lighting	Garbage & Refuse	Water

2. The budget is comprised of two major parts:

Budgeted Revenues	Appropriations
The financing Sources expected to be used to finance operations "Money In"	The legally authorized limits for using the estimated revenues during a single fiscal year "Money Out"

3. What is the budget?

A plan of services to be provided to the taxpayers AND the funding sources to pay for the services

- Upcoming Year
- Future Known Events (Reserves)
- Future Unforeseen Events (Contingencies)
- Fund Balance

2

2

Budget Basics

4. The Budget is a "Living Document"

Original Budget	• Adopted Annually by November 20th
Budget Amendments + Budget Transfers	• Any point in the year • Changing the budget for unplanned events during the year • Ex. Grant $ received, a new Capital Project is started, a planned project costs less than expected and extra money is re-allocated, etc.

5. The Budget is a PLAN →



Although shown in terms of money ($), no actual money has been, spent, moved, or "set aside" for the authorized purposes.

All money remains in the bank accounts of the Town

Appropriations is only an authorization to spend up to that amount

If Revenues fall short of expectations, Appropriations need to be assessed for cutbacks or changes to funding sources such as being taken out of Fund Balance

Encumbrance is the step between Appropriation and Expenditure. A contract or purchase order is entered into, reducing the appropriations available, yet money has not yet gone out the door

3

3

Budget Basics



6. The Budget is Set Annually

- At the end of the fiscal year, any unused appropriation (authority to spend) lapses and the new year's budget (plan for spending) kicks in
- When a department doesn't spend all the money they are authorized to spend in that year, they don't lose the money (the money is still in the Town's bank account), they may just lose the authority to spend that money if it is re-allocated differently in the upcoming budget
- At year-end, all unspent money rolls to Fund Balance which can then be used as a financing source in the following year, or saved for future projects



7. Multiyear Planning
   - Allows decision makers to set long-term priorities and work towards goals rather than making choices based only on the needs and politics of the moment

Multiyear Financial Plan	Multiyear Capital Plan
Projects revenues and expenditures for several years into the future. Illustrates potential future results of current decisions	Identifies all capital and major equipment needs, prioritizes projects, and includes maintenance cycle to sustain current capital assets

4

4

Budget Basics – Grocery Shopping Example (1/2)

Identify the Fiscal Year
- This Shopping Trip

Establish a Budget
- Plan to use $200 from Savings + $50 from a friend who owes me (Revenue Sources)
- Total planned to spend is $250 (this is your appropriations)

Revenue Shortfall Leads to Amended Appropriations
- Friend has not yet paid you – you don't have the $50.
- With no other revenue source, your new budgeted spending is $200

Purchase Request
- Son wants a toy that costs $15 (unplanned – no budget for this)

Review Budget
- Is this a priority of this trip? Is there enough of the $200 left to pay for this?

Amend Budget
- Total planned groceries come to $180, leaving $20 in your pocket. You allow your son to use the $20 left.
- Now you have allocated $180 Groceries, $20 to Son

Approve Purchase Request
- As the $15 toy is less than $20, you allow him to pick up the toy

5

5

Budget Basics – Grocery Shopping Example (2/2)

Encumbrance
- Picking up the toy obligates you to pay $15
- Groceries in the cart obligate you to pay $180
- Total Encumbered is $195

Expenditure
- Checking out at the register – money leaves your wallet
- Purchase Request and encumbrance closed for the toy ($15) and groceries ($180). Total expended was $195

Budget Review & Analysis of Fund Balance
- You planned to spend $250 but only had received $200
- Of the $200, you spent $195. You have $5 in your pocket at the end of the trip (this is your fund balance)

Unexpected Revenue (Grant, bank interest, etc.)
- You find $20 unattended on the sidewalk (unrestricted revenue). Your fund balance is now $5 + $20 = $25
- You can now get ice cream, put gas in your car, etc. - If you go to a restaurant planning to spend the $25 on dinner (you amended your budgeted appropriations to include $25 Restaurant Food) then receive a coupon for a free drink (grant), you can only use that coupon on a drink as specified. The $25 needs to cover your remaining meal. Lets say your bill comes to $15 which you pay in full. Your fund balance is now $25 - $15 = $10

Close out Fiscal Year
- The trip is over, we had $10 remaining (surplus) after both the shopping trip and restaurant meal which we can hold onto (fund balance) to use towards the next shopping trip, or put it towards your car payment, or utilities, dinner, etc. (allocating fund balance in a new year's budget)
- You want to assess your next shopping trip's needs based on your needs at the time. Just because you spent $15 on a toy last trip, doesn't mean its best to budget another $15 for toys on your next trip. Similarly, you paid for the restaurant meal out of a one-time revenue source. You should not plan another restaurant meal, just because you had that during your last trip (match appropriations to planned revenue sources)

6

6

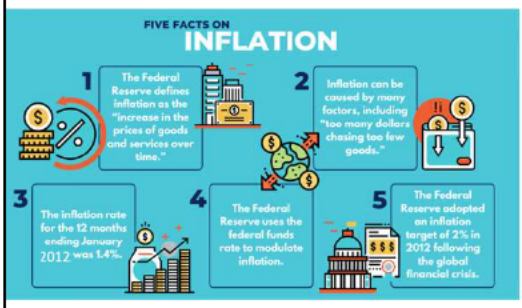
2027 Budget – Tentative Timeline

Date	Event
August 17-24	Departments will start receiving their budget request forms for 2027
August 24 - Sept 15	Budget Director and Supervisor to meet with Department Heads
September 1-16	Budget Director and Supervisor compile first draft of budget
September 16 Work Session	Budget Director's first draft of budget to Town Board for discussion
September 30	Tentative Budget filed with the Town Clerk (by Sept. 30th)
September 30 "Special" Board Meeting	Town Clerk presents Tentative Budget to the Town Board & public (by Oct. 5th) Town Board to schedule Public Hearing for October 21st Town Board potentially schedules work session within October 22nd – 30th
October 14 Community Room	Budget Presentation to the Public – 7:00 pm
October 21 Board Meeting	Public Hearing about the Budget*
October 22 – 30	Board work session (if needed) & budget revisions
November 4th Board Meeting	Resolution with revisions to the Tentative Budget Looking to adopt the Budget
November 20th	Budget must be adopted by Town Board no later than this date Tax Cap must be filed with NYS OSC Budget must be filed with Erie County Budget must be filed with USDA (debt reporting requirements)

7

7

History of the "2% Tax Cap"



Meaning the goal was for prices to raise 2% each year

8

8

History of the "2% Tax Cap"

On June 24, 2011 the property tax cap was signed into law (see Chapter 97 of the NYS Laws of 2011). Below is guidance to assist local governments in the implementation of the property tax cap.

Key Components of the Tax Cap

- ✓ **What is the property tax cap?** The tax cap law establishes a limit on the annual growth of property taxes levied by local governments and school districts to two percent or the rate of inflation, whichever is less.
- ✓ **Who is subject to the tax cap?** The cap applies to all independent school districts outside of the Big Five Cities (i.e. dependent school districts) and to all local governments including counties, cities, towns, villages and special districts (except those special districts noted below). The cap does not apply to New York City.
- ✓ **Are there exceptions to the tax cap?** There are limited, narrow exclusions to the cap, including certain costs of significant judgments arising out of tort actions and unusually large year-to-year increases in pension contribution rates.
- ✓ **Is there an override mechanism to the tax cap?** The tax levy cannot exceed the cap unless 60 percent of voters (for school districts) or 60 percent of the total voting power of the governing body (for local governments) approve such increase.
- ✓ **When is the tax cap effective?** The cap first applies to local fiscal years beginning in 2012. Local budgets that commenced in 2011 but conclude in 2012 are not affected.

9

9

New York State Comptroller
THOMAS P. DiNAPOLI

Property Tax Cap

Inflation and Allowable Levy Growth Factors

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year Beginning

Fiscal Year	2024 Inflation Factor	2024 Allowable Levy Growth Factor	2025 Inflation Factor	2025 Allowable Levy Growth Factor	2026 Inflation Factor	2026 Allowable Levy Growth Factor	2027 Inflation Factor	2027 Allowable Levy Growth Factor
Jan 1 - Dec 31	6.26%	1.0200	3.30%	1.0200	2.64%	1.0200	3.13%	1.0200

Fiscal Year	2020 Inflation Factor	2020 Allowable Levy Growth Factor	2021 Inflation Factor	2021 Allowable Levy Growth Factor	2022 Inflation Factor	2022 Allowable Levy Growth Factor	2023 Inflation Factor	2023 Allowable Levy Growth Factor
Jan 1 - Dec 31	2.07%	1.0200	1.56%	1.0156	2.30%	1.0200	2.13%	1.0200

Fiscal Year	2016 Inflation Factor	2016 Allowable Levy Growth Factor	2017 Inflation Factor	2017 Allowable Levy Growth Factor	2018 Inflation Factor	2018 Allowable Levy Growth Factor	2019 Inflation Factor	2019 Allowable Levy Growth Factor
Jan 1 - Dec 31	0.73%	1.0073	0.68%	1.0068	1.84%	1.0184	2.25%	1.0200

Fiscal Year	2012 Inflation Factor	2012 Allowable Levy Growth Factor	2013 Inflation Factor	2013 Allowable Levy Growth Factor	2014 Inflation Factor	2014 Allowable Levy Growth Factor	2015 Inflation Factor	2015 Allowable Levy Growth Factor
Jan 1 - Dec 31	2.01%	1.0200	2.93%	1.0200	1.66%	1.0166	1.56%	1.0156

Key:
- Under 2%
- 2-3%
- Over 3%

The tax cap, which first applied to local governments (excluding New York City) and school districts in 2012, limits annual tax levy increases to the lesser of the inflation factor or 2% with certain exceptions. The law includes a provision that allows municipalities to override the cap.

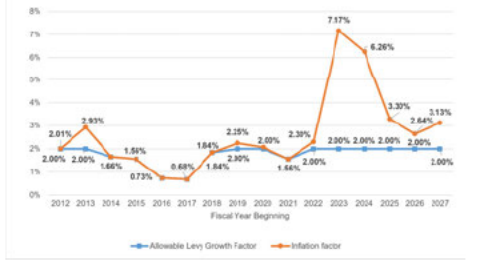
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10

New York State Comptroller
THOMAS P. DiNAPOLI

Property Tax Cap

Inflation and Allowable Levy Growth Factors



"For the sixth consecutive year, the allowable tax levy growth will be limited to 2%," State Comptroller Thomas P. DiNapoli said. "Local governments are tasked with the difficult challenge of delivering essential services efficiently while managing higher costs of goods and services, as well as the persistent threat of destabilizing federal actions."

DiNapoli: Tax Cap Remains at 2% for 2027 | Office of the New York State Comptroller

11

11

OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

Increase in Planned Tax Cap Overrides Suggests Growing Fiscal Pressure

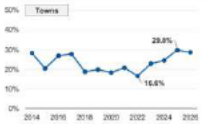
Planned Tax Cap Overrides Are on the Rise

Local governments in New York State are subject to a statutory real property tax levy limit (also referred to as the "tax cap")[1]. In recent years, there has been a sharp rise in the number of municipalities (cities, counties, towns and villages) and fire districts reporting to the Office of the New York State Comptroller (OSC) that they plan to override the tax cap. Even school districts, for whom overrides are more difficult, are reporting a slight increase. A local government reporting plans to override the tax cap is merely making a statement of intent; it does not tell us whether the entity exceeded the cap for that year. Still, a planned override may suggest that local officials believe that additional revenue, beyond what is allowed by the tax cap, may be necessary to achieve budgetary balance in the next fiscal year.[2] This is most evident with cities, as nearly half of them indicated that they planned to override the tax cap for local fiscal years ending (FYE) in 2025.

This report uses self-reported local government data to examine trends in planned tax cap overrides by class of local government, including counties, cities, towns, villages, school districts and fire districts, with a focus on the rise in planned overrides in recent years.[3] New York City is excluded from this report because it is not subject to the tax cap.

August 2025

Percentage of Municipalities Planning to Override the Property Tax Cap, Local Fiscal Years Ending (FYE) in 2014 to 2026



12

Overriding the Tax Cap

For 2027 the Town of Boston is proposing to override the tax cap for the 2nd time. Why?

Primary Reason – Water Projects!

RENEWAL & NEW MONEY ISSUE — BOND ANTICIPATION NOTES

In the opinion of Harris Beach Murtha Cullina PLLC, Buffalo, New York, Bond Counsel to the Town, under existing statutes, regulations, administrative rulings, and court decisions, and assuming continuing compliance by the Town with its covenants relating to certain requirements contained in the Internal Revenue Code of 1986, as amended (the "Code"), and the accuracy of certain representations made by the Town, interest on the Notes is excluded from gross income of the owners thereof for Federal income tax purposes and is not an "item of tax preference" for purposes of the Federal alternative minimum tax imposed on individuals. However, interest on the Notes held by certain corporations that are subject to the Federal corporate alternative minimum tax is included in the computation of "adjusted financial statement income" for purposes of the Federal alternative minimum tax imposed on such corporations. Bond Counsel is also of the opinion that under existing statutes interest on the Notes is exempt from personal income taxes imposed by the State of New York or any political subdivision thereof (including The City of New York). An opinion is expressed regarding other Federal or State tax consequences arising with respect to the Notes. See "TAX MATTERS" herein.

The Notes **will be** *designated by the Town as "qualified tax-exempt obligations" pursuant to Section 265 (b)(3) of the Code*

TOWN OF BOSTON
ERIE COUNTY, NEW YORK

$4,675,000
3.850% BOND ANTICIPATION NOTES – 2026
(the "Notes")

$915,000 Water Tanks
+
$2,675,000 Waterlines Phase 1
+
$1,085,000 Waterlines Phase 2 (initial costs)

Date of Issue: October 1, 2026 — Maturity Date: October 1, 2027

Amount Due in 2027:

Principal: $130,000 *Increases to $175,000 in 2028*

Interest: $179,988 *Up from $129,863 owed in 2026*

Total BAN: $309,988 *So a roughly 50,000 increase in interest this year*

PLUS a known $45,000 increase in principal next year (next year's interest unknown)

$242,667 in Principal + Interest just in Water Dist. 1

13

13

Overriding the Tax Cap

Nature of the Obligations

Each Note when duly issued and paid for will constitute a contract between the Town and the holder thereof.

The Notes will be general obligations of the Town and will contain a pledge of the faith and credit of the Town for the payment of the principal thereof and the interest thereon. For the payment of such principal of and interest on the Town has the power and statutory authorization to levy ad valorem taxes on all taxable real property in the Town, subject to certain applicable statutory limitations set forth in Chapter 97 of the New York Laws of 2011, as amended. (See "REAL PROPERTY TAXES - Tax Levy Limitation Law" herein).

Under the Constitution of the State, the Town is required to pledge its faith and credit for the payment of the principal of and interest on the Notes, and the State is specifically precluded from restricting the power of the Town to levy taxes on real estate therefor. The State Constitution requires the Town to provide by appropriation for the payment of interest on all obligations which will become due during the fiscal year. In addition, the State Constitution requires the Town to provide in each year by appropriation for the payment of all installments of principal of the Notes which will become due and payable in such year.

No principal of or interest on Town indebtedness is past due. The Town has never defaulted in the payment of principal of or interest on any indebtedness.

Under the Constitution of the State, the Town is required to pledge its faith and credit for the payment of the principal of and interest on the Notes and is required to raise real estate taxes, and without specification, other revenues, if such levy is necessary to repay such indebtedness. While the Tax Levy Limitation Law imposes a statutory limitation on the Town's power to increase its annual tax levy, with the amount of such increase limited by the formulas set forth in the Tax Levy Limitation Law, it also provides the procedural method to surmount that limitation. See "REAL PROPERTY TAXES – "Tax Levy Limitation Law," herein.

From the Official Statement – the Town is required to raise taxes to repay the indebtedness. If this is being limited by the Tax Levy Limitation Law ("2% Tax Cap"), the Town is responsible for following the procedural method to surmount the limitation.

14

14

Overriding the Tax Cap

The Property Tax Cap
Guidelines for Implementation

Process:

1. Hold a Public Hearing regarding overriding the Tax Cap
2. Pass a Resolution adopting a Local Law allowing the Budget to Exceed the Tax Cap
3. Once passed, the Budget can be adopted exceeding the tax cap



15

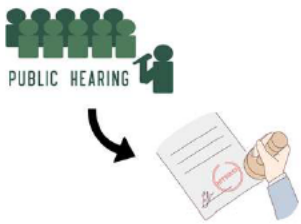
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Overriding the Tax Cap

Step 1 – Public Hearing

LEGAL NOTICE
TOWN OF BOSTON
NOTICE OF PUBLIC HEARING – LOCAL LAW REGARDING THE TAX LEVY LIMIT

NOTICE IS HEREBY GIVEN that pursuant to resolution of the Town Board of the Town of Boston, NY, a public hearing will be held at the Boston Town Hall, 8500 Boston State Road, at 7:40 PM Eastern Prevailing Time, on October 21, 2026 for the purpose of considering the Proposed Local Law which, if approved, would allow the real property tax levy in the 2027 Town Budget to exceed the tax levy limit pursuant to General Municipal Law Section 3-c(5). This Local Law is drafted due to the water projects occurring throughout Town and the upcoming increases to debt service. Copies of the proposed local law are available for review in the office of the Town Clerk during regular office hours.





Step 2 – Resolution

TOWN OF BOSTON - RESOLUTION NO. 2026-____

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, 8180 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 anticipates its ability to stay under the Tax Levy Limit each year despite inflation and continuing 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.

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:

16

16

Overriding the Tax Cap

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.

17

17

2027 Tentative Budget Presentation

- 2026 Budget Recap
- 2027 Tentative Budget
- Water Projects
- Other Ongoing Projects

October 14, 2026

18

Town of Boston, New York

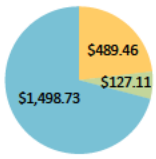
2026 Budget Recap

October 14, 2026

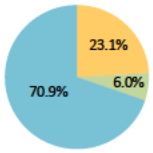
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Town of Boston, NY – 2026 Budget

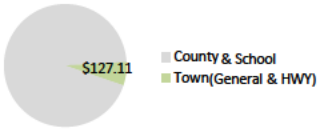
Allocation of 2026 Tax Levy - $2,115.30



Allocation of 2026 Tax Levy (as Percentage)



Allocation of 2026 Tax Levy - $2,115.30

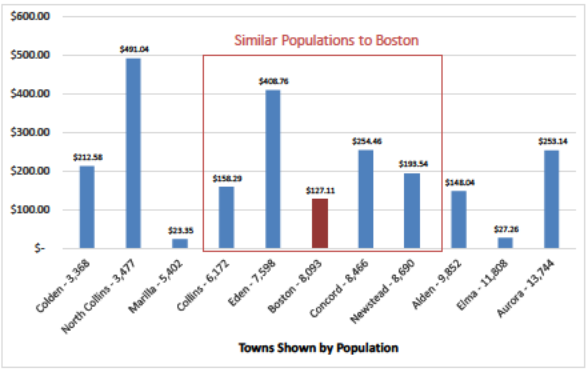


Source: 2026 Annual Report of the Department of Real Property Tax Services, County of Erie, NY
NOTE: Represents 2026 taxes on a Boston home valued at $150,000 in the Hamburg Central School District with basic star exemption.

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2026 General & Highway Fund Tax ($)



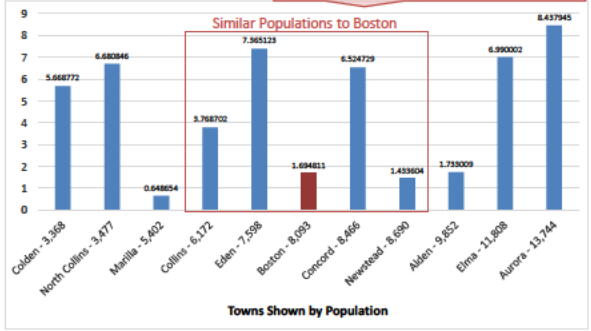
Source: 2025-2026 Real Property Tax Comparison issued by Erie County
NOTE: Represents 2026 taxes on a Boston home with a full market value of $150,000 – equalization rates are factored in

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2026 General & Highway Fund Tax Rate (%)

Boston stayed the same while Collins, Eden, Concord, & Newstead all increased from 2025 to 2026

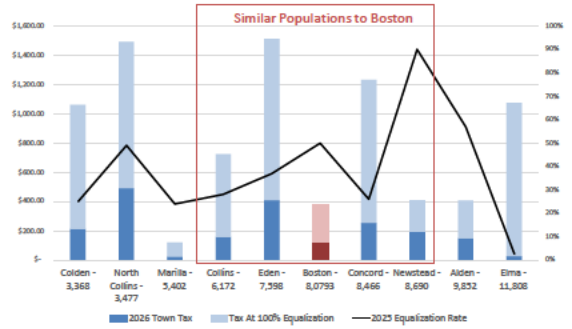


Source: 2025-2026 Real Property Tax Comparison issued by Erie County
Based on each Municipalities General & Highway Tax Rates – equalization rates are factored in

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22

2026 General & Highway Fund Tax Versus Tax at Fair Market Value (If Equalization Rate was 100% for all Towns)

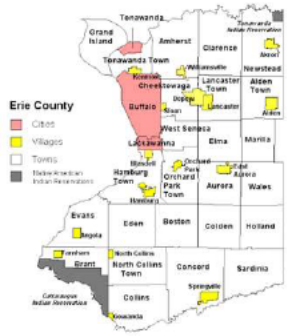


Source: 2025-2026 Real Property Tax Comparison issued by Erie County
NOTE: Due to the 2025 equalization rate in Boston being 50%, a Boston home with a full market value of $150,00 would have a 2025 assessed value of $75,000 (compared to $78,000 at a 2024 equalization rate of 52%). The 2026 tax rate multiplies by the $75,000 assessed value. If all towns were at 100% equalization to where Fair Market Value = Assessed Value, this is what the taxes would cost based on the 2026 tax rates. More on equalization rates in later slides.

23

23

2026 Erie County's Lowest Town/City Tax Rates



1.	Sardinia	0.000000
2.	Marilla	0.648654
3.	Wales	0.668290
4.	Clarence	1.382700
5.	Newstead	1.433604
6.	Village of Akron	1.433604
7.	Grand Island	1.581520
8.	Boston	1.694811
9.	Alden	1.733009
10.	Village of Alden	1.889516

Boston is ranked as Erie County's 8th lowest Town Tax Rate in 2026

Source: 2025-2026 Real Property Tax Comparison issued by Erie County
Based on each Municipalities General & Highway Tax Rates

24

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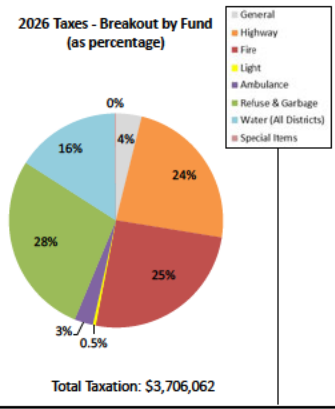
2026 Budget Summary

		Appropriations	=	Est. Revenues	+	Appropriated Fund Balance	+	Raised by Taxation
A	General	2,626,458.00		1,922,064.00		560,702.00		143,692.00
D	Highway	1,705,939.00		566,435.00		262,380.00		877,124.00
SF	Fire	1,185,104.00		240,000.00		0.00		945,104.00
SL	Light	20,000.00		700.00		1,377.00		17,923.00
SM	Ambulance	164,165.00		61,000.00		0.00		103,165.00
SG	Refuse & Garbage	1,053,140.00		25,000.00		0.00		1,028,140.00
HA	Water #1	236,977.00		10,000.00		0.00		226,977.00
HB	Water #2	56,211.00		4,500.00		0.00		51,711.00
HD	Water #1 Ext. 1	4,756.00		1,750.00		0.00		3,006.00
HE	Water #2 Ext. 2	34,275.00		5,000.00		0.00		29,275.00
HC	Water #3	289,028.00		25,733.00		0.00		263,295.00
HF	Water #3 Ext.1	12,178.00		1,200.00		0.00		10,978.00
	Other Items per Letter of Authorization							
	Transfer of Exempt Property - RPTL 520							3,445.39
	Unpaid Water	726.44		-		-		726.44
	Additional Charges	1,500.00		-		-		1,500.00
	TOTALS	7,390,457.44	=	2,863,382.00	+	824,459.00	+	3,706,061.83
		Budgeted Expenditures		Revenues Other Than Property Tax		Fund Balance Planned to be Used		Property Tax Revenue

25

25

Town of Boston, NY – Past Budgets



Total Taxation: $3,706,062

Total Taxation: $3,447,949

26

26

What is Fund Balance?

Fund Balance is what is left after the fund's assets have been used to meet its liabilities.

An increase in Fund balance could be generated by:

- Projects planned for and not completed therefore $ spent is less than budgeted
- Found a way to reduce costs so that $ spent was less than budgeted
- Received unanticipated revenues bringing in more $ than budgeted

Classifications of Fund Balance (GASB 54)

Nonspendable	Restricted	Committed	Assigned	Unassigned
• Not in spendable form • Ex. Prepaid items, inventories	• Restrictions imposed by grantors, bondholders, or laws/regulations • Ex. Grant $ must be used for a specific project	• Constrained to a specific purpose set by Town Board • Ex. Equipment Reserve, Drainage Reserve	• Intend to use for a specific purpose • Ex. Street lighting, garbage collection	• General Fund only • To be used for any purpose that benefits the whole town

Reserve funds are essentially a legally authorized savings account for specific purposes (ex. Equipment Reserve, Buildings Reserve, Drainage Reserve)

27

27

Fund Balance as of 12/31/25 Annual Financial Report

	General	Highway	Fire	Light	Ambulance	Garbage	Water
Nonspendable	39,726	18,229	-	-	-	-	-
Reserve Accts (see below)	303,889	330,743	-	-	144,860	-	403,772
Assigned for specific use	4,411	1,038,190	166,487	7,870	148,165	238,084	736,264
Unassigned	1,585,443	-	-	-	-	-	-
Total as of 12/31/25	**2,133,469**	**1,387,162**	**166,487**	**7,870**	**293,025**	**238,084**	**1,140,036**
2026 Anticipated change in Fund Balance *Estimates as of 10-2026*	(294,702)	(262,380)	(6,583)	-	40,000	41,500	81,000
Estimated 2026 Ending Fund Balance	**1,295,152**	**775,810**	**159,904**	**7,870**	**188,165**	**279,584**	**817,264**
2027 Planned use of Fund Balance	(561,374)	(277,760)	-	-	-	-	-
Estimated 2027 Ending Fund Balance	**733,778**	**498,050**	**159,904**	**7,870**	**188,165**	**279,584**	**817,264**
Calc. Minimum per Town Policy (% of budgeted appropriations)	343,057 (20%)	347,898 (20%)	185,360 (15%)	4,189 (20%)	34,600 (20%)	214,920 (20%)	103,058 (15%)

Reserve Accounts as of 12/31/25

Reserve for Debt (per USDA Req)	-	-	-	-	-	-	403,772
Reserve for Ambulance	-	-	-	-	144,860	-	-
Reserve for Equipment	-	330,743	-	-	-	-	-
Reserve for Tri-Seq	8,154	-	-	-	-	-	-
Reserve for Sr. Facility	69,852	-	-	-	-	-	-
Reserve for tax stable	96,580	-	-	-	-	-	-
Reserve for Building & Parks	143,329	-	-	-	-	-	-
Reserve for Recreation	42,312	-	-	-	-	-	-
Reserve for Drainage	143,662	-	-	-	-	-	-
	303,889	330,743	-	-	144,860	-	403,772

28

28



Town of Boston, New York

2027 Tentative Budget

October 14, 2026

29

29

2026 Contract Negotiations



Highway CBA
2027-2029
Adopted - Resolution 2026-59

Fire Contracts – 3 Companies
2027-2029
Public Hearing Set for October 21st

Boys & Girls Club Management Agreement
2027-2028 coming soon

EMS Contract
In Negotiations... has been rolling since 2024

Fire/EMS Dispatch
In Negotiations... has been rolling since 2013

The Town had 5 major Contractual Agreements set to expire at the end of 2026

These contracts largely dictate the costs of the special districts and thus the taxes that will be needed to support these services

Upcoming:

Energy Rates – Ending June 2027

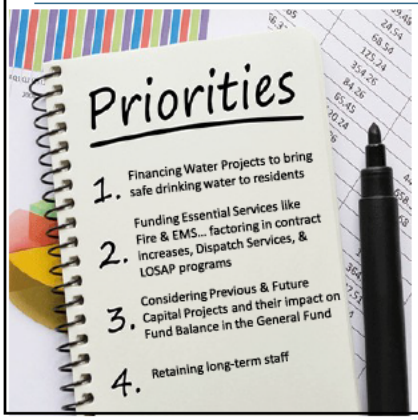
Waste Management – Ending June 2028

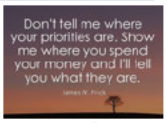
Dog Control Boarding – Sept 2026 notified that Eden Vet is terminating the Town's Agreement

30

30

2027 Budget Overview





Reminder:
Each fund needs to be considered individually then the funds are all considered together as a whole. The increase on 1 fund is NOT the same as the increase that change makes on the overall budget and sometimes increases/decreases occur without adjusting the tax rate



31

31

2027 Tentative Budget Summary

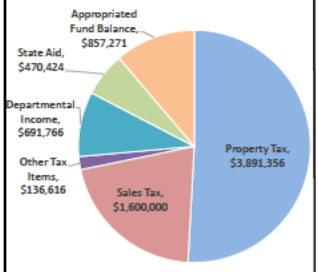
		Appropriations	=	Est. Revenues	+	Appropriated Fund Balance	+	Raised by Taxation
A	General	2,715,285.00		1,963,774.00		561,374.00		190,137.00
D	Highway	1,739,490.00		568,935.00		277,760.00		892,795.00
SF	Fire	1,237,065.00		238,000.00		0.00		999,065.00
SL	Light	20,946.00		600.00		0.00		20,346.00
SM	Ambulance	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
		Budgeted Expenditures		Revenues Other Than Property Tax		Fund Balance Planned to be Used		Property Tax Revenue

32

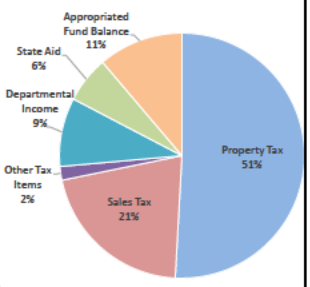
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Analytics – Total Town Revenues (2027)

Displayed in Dollars ($)



Shown in Percentages (%)



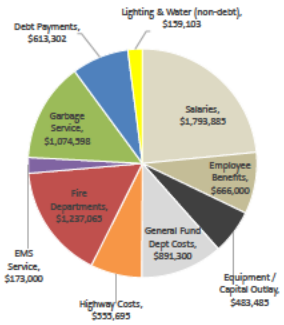
Total Budgeted Appropriations: $7,647,433

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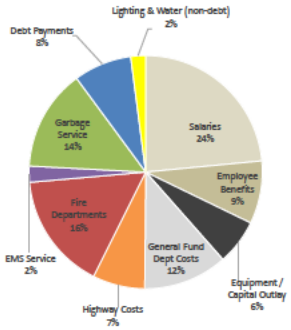
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Analytics – Total Town Expenditures (2027)

Displayed in Dollars ($)



Shown in Percentages (%)



Total Budgeted Appropriations: $7,647,433

34

34

2027 Tentative Budget Summary

		Appropriations	Est. Revenues	Appropriated Fund Balance	Raised by Taxation	2026 Taxes	Change From 2026
A	General	2,715,285.00	1,963,774.00	561,374.00	190,137.00	143,692.00	46,445.00
D	Highway	1,739,490.00	568,935.00	277,760.00	892,795.00	877,124.00	15,671.00
SF	Fire	1,237,065.00	238,000.00	0.00	999,065.00	945,104.00	53,961.00
SL	Light	20,946.00	600.00	0.00	20,346.00	17,923.00	2,423.00
SM	Ambulance	173,000.00	50,000.00	18,137.00	104,863.00	103,165.00	1,698.00
SG	Refuse & Garbage	1,074,598.00	29,000.00	0.00	1,045,598.00	1,028,140.00	17,458.00
HA	Water #1	289,663.00	10,000.00	0.00	279,663.00	226,977.00	52,686.00
HB	Water #2	56,461.00	4,750.00	0.00	51,711.00	51,711.00	0.00
HD	Water #1 Ext. 1	4,803.00	1,800.00	0.00	3,003.00	3,006.00	-3.00
HE	Water #2 Ext. 2	34,285.00	5,000.00	0.00	29,285.00	29,275.00	10.00
HC	Water #3	289,659.00	25,747.00	0.00	263,912.00	263,295.00	617.00
HF	Water #3 Ext.1	12,178.00	1,200.00	0.00	10,978.00	10,978.00	0.00
	Other Items per Letter of Authorization - (Excluded from Tax Cap)						
	Transfer of Exempt Property - RPTL 520				1,615.03	3,445.39	-3,445.39
	Unpaid Water	91,312.31	-	-	91,312.31	726.44	-726.44
	Additional Charges	1,000.00	-	-	1,000.00	1,500.00	-1,500.00
	TOTALS	7,647,433.00	2,898,806.00	857,271.00	3,891,368.00	3,706,061.83	185,294.17

35

35

Breakdown of Overall Tax Levy Increase

2026 Total Tax Levy	$	3,706,062
2027 Proposed Tax Levy	$	3,891,356
Increase in Tax Revenue	$	185,294 ← As shown on prior slide

Assessed Value Changes
$48,007 increase
Assessment Roll taxable values increased $10.7 million from 2024 roll to 2025 roll.
Equalization rate stayed at 50%

Water District 1 – Capital Rate – 25% Increase
$46,635 increase
$4.675 million BAN for Water Projects – principal + interest increasing each year as the BAN amount grows

General Fund – 30% Increase
$43,878 increase
Since 2020, this fund has taken tax decreases to stay under the tax cap while also using fund balance to fund multiple capital projects

Fire Fund – 4% Increase
$38,425 increase
7% Contractual increase & LOSAP is underfunded

Garbage Fund Increase of $2/parcel + $1/additional tote
$6,500 increase
Contract has increase tied to CPI-Garbage which was 3.7% this yr

Lighting Fund - 10% Increase
$1,849 increase
Energy Supply Rates have skyrocketed. Used 62% the Fund Balance in last 3 years.

Total Increase in Tax Revenue
$185,294

36

36

Where we sit relating to the "Tax Cap"

Real Property Tax Levy 2026		**$ 3,706,062**
Tax Base Growth Factor	1.0068	$ 25,201
Allowable Levy Growth Factor ("Tax Cap")	1.0200	$ 74,121
Available Carryover from 2026		$ -
2027 Tax Levy Limit		**$ 3,805,888**
2027 Proposed Tax Levy		**$ 3,891,356**
Exceeding the Tax Cap by this amount:		**$ 85,468**
The **allowable tax revenue increase while staying under the tax cap** (looking at all funds together) is:		$ 99,826
Across all funds, the tax revenue increase proposed:		$ 185,294
Proposed Tax Revenue that exceeds the alowable increase		**$ 85,468**

As stated in earlier slides, the Town of Boston is proposing to exceed the Tax Cap for 2027.

37

37

	Fund	2026 Tax Rate	Proposed 2027 Tax Rate	Rate Change
A	General	0.238565	0.310135	30%
D	Highway	1.456246	1.456246	0%
SF	Fire	1.521479	1.582338	4%
SL	Light	0.071894	0.079083	10%
SM	Ambulance	0.166278	0.166278	0%
SG	Refuse & Garbage	3185 units X 320	3209 units X 322	$2
	Additional Totes	60 units x 149	82 units x 150	$1
HA	Water #1 OM - M	0.153993	0.153993	0%
	Water #1 OM - C	0.592577	0.740721	25%
HB	Water #2	25 house w/o svc x $13.	25 house w/o svc x $13.	0%
	Water #2	20 parcel w/o svc x $8.	20 parcel w/o svc x $8.	0%
	Water #2	382 house w/ svc x $130	382 house w/ svc x $130	0%
	Water #2	87 parcel w/ svc x $18.	87 parcel w/ svc x $18.	0%
HD	Water #1 Ext. 1	0.630636	0.630636	0%
HE	Water #2 Ext. 2	58 house w/ svc x $285.	58 house w/ svc x $285.	0%
	Water #2 Ext. 2	9 parcel w/ svc x $88	9 parcel w/ svc x $88	0%
	Water #2 Ext. 2	1.050000	1.050000	0%
	Water #2 Ext. 2	0.000500	0.000500	0%
HC	Water #3	497 house w/svc x 370	497 house w/svc x 370	0%
	Water #3	82 parcel w/ svc x 130	82 parcel w/ svc x 130	0%
	Water #3	0.600000	0.600000	0%
HF	Water #3 Ext. 1	1.200000	1.200000	0%
	Water #3 Ext. 1	19 house w/svc x 280	19 house w/svc x 280	0%
	Water #3 Ext. 1	8 parcel w/ svc x 92.4	8 parcel w/ svc x 92.4	0%

38

Breakdown of Proposed Tax

When you apply the tax rates to a house with an assessed value of $150,000 you would be paying the following:

Fund	2027 Annual Tax		Per Week Cost	Per Day Cost
General	$ 46.52	(up from $35.78)	$ 0.89	$ 0.13
Highway	$ 218.44		$ 4.20	$ 0.60
Fire	$ 253.97	(up from $228.22)	$ 4.88	$ 0.70
Light	$ 11.86	(up from $10.78)	$ 0.23	$ 0.03
Ambulance	$ 24.94		$ 0.48	$ 0.07
Refuse & Garbage	$ 322.00	(up from $320)	$ 6.19	$ 0.88
Total Tax (Excluding Water)	**$ 877.73**		**$ 16.88**	**$ 2.41**
	2027 Low	**2027 High**	**(on average)**	
Water District #1	$ 23.10	$ 111.11	$ 1.29	$ 0.18
Water District #2	$ 8.00	$ 130.00	$ 1.33	$ 0.19
Water District #1 Ext. 1	$ 94.60	$ 94.60	$ 1.82	$ 0.26
Water District #2 Ext. 2	$ 245.58	$ 442.58	$ 6.62	$ 0.95
Water District #3	$ 220.00	$ 460.00	$ 6.54	$ 0.93
Water District #3 Ext. 1	$ 272.40	$ 460.00	$ 7.04	$ 1.01

NOTE: Represents estimated taxes on a Boston home with an assessed value of $150,000

39

39

Town of Boston Equalization Rates

Rate Year	State Equalization Rate
2026	50.00
2025	50.00
2024	52.00
2023	59.50
2022	66.00
2021	73.00
2020	78.00
2019	79.00
2018	85.00
2017	87.00
2016	92.00
2015	92.00
2014	99.00
2013	99.00
2012	100.00

Equalization Rate: NY State's measure of a municipality's level of assessment.





40

40

Assessed Value vs. Fair Market Value

$$\frac{\text{Current Total Assessed Value of Municipality or Segment}}{\text{Current Equalization Rate}} = \text{Total Market Value Estimate (also known as Equalized Full Value) of Municipality or Segment}$$

Assessed Value	÷ 2025 Equilization Rate	= 2025 Full Mkt Value
$ 100,000.00	0.52	$ 192,308
$ 150,000.00	0.52	$ 288,462
$ 200,000.00	0.52	$ 384,615

Assessed Value	÷ 2026 Equilization Rate	= 2026 Full Mkt Value
$ 100,000.00	0.5	$ 200,000
$ 150,000.00	0.5	$ 300,000
$ 200,000.00	0.5	$ 400,000

Assessed Value	÷ 2027 Equilization Rate	= 2027 Full Mkt Value
$ 100,000.00	0.5	$ 200,000
$ 150,000.00	0.5	$ 300,000
$ 200,000.00	0.5	$ 400,000

You are taxed on the assessed value, less any exemptions... which only changes upon additions to your property or re-assessments (may not change for multiple years)

The charge in equalization rate is why your market value may have changed on your tax bill every year despite no changes to your property

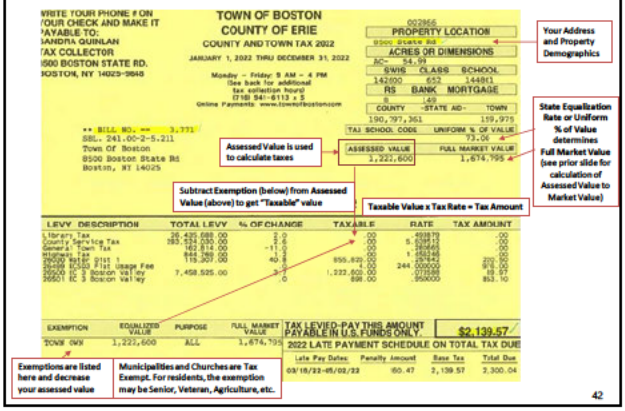
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41

Reading your Tax Bill

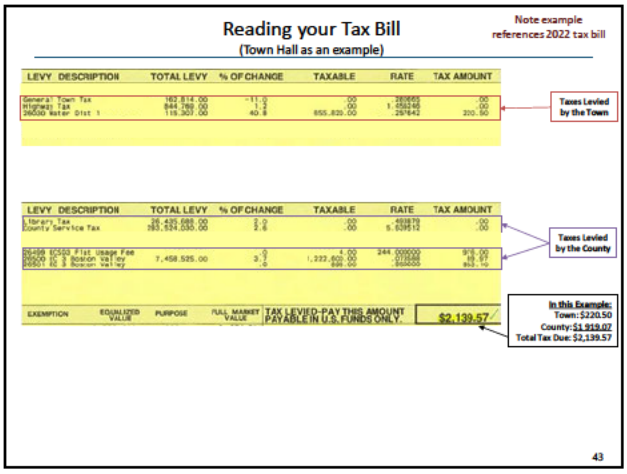
(Town Hall as an example)

Note example references 2022 tax bill

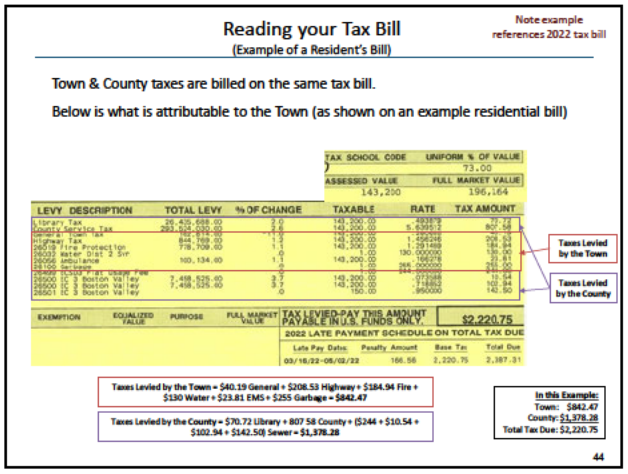


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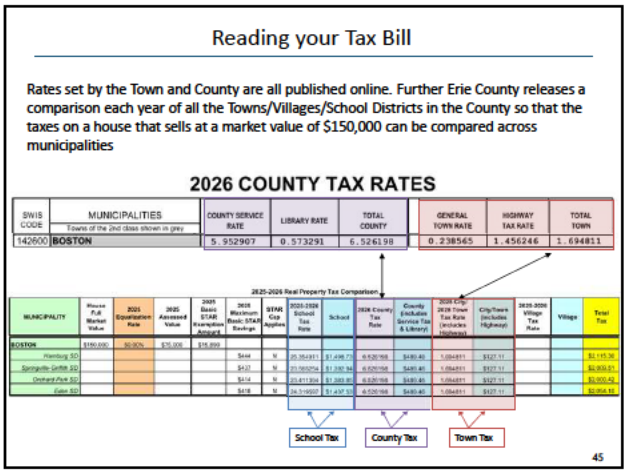
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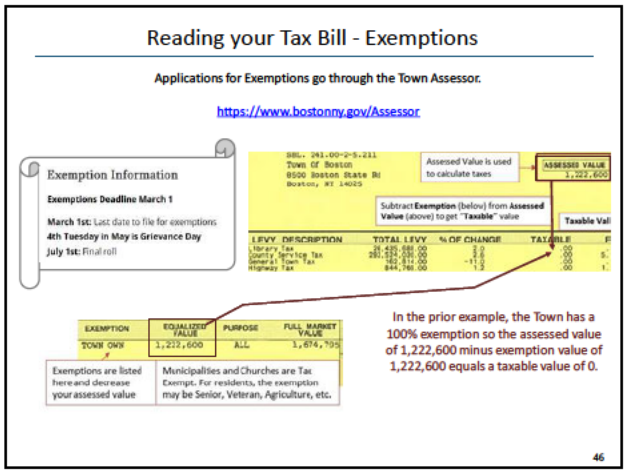
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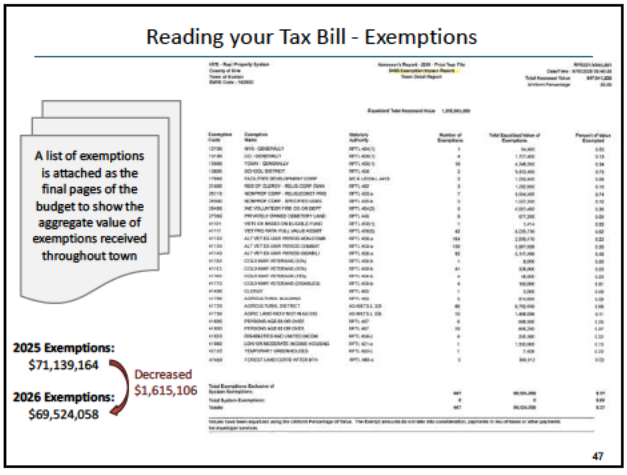
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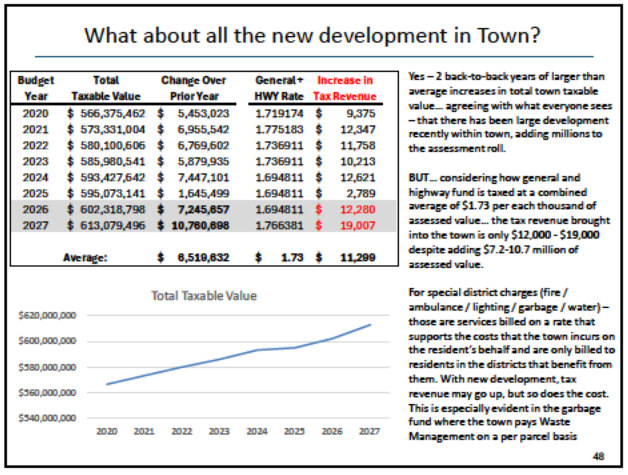
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46

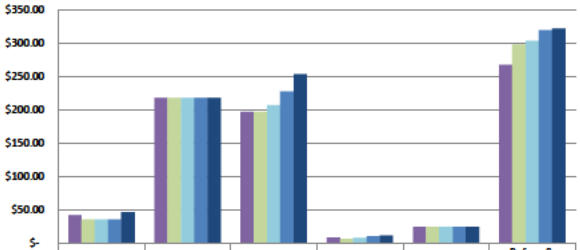


47



48

Comparison of 2023-2026 & Tentative 2027 Taxes



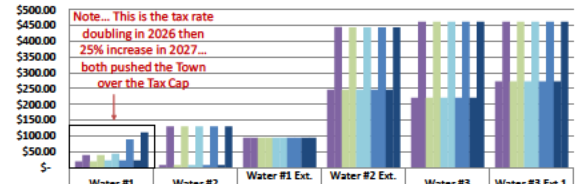
	General	Highway	Fire	Light	Ambulance	Refuse & Garbage
2023	$42.10	$218.44	$197.59	$8.64	$24.94	$268.00
2024	$35.78	$218.44	$197.59	$6.91	$24.94	$298.00
2025	$35.78	$218.44	$207.47	$8.30	$24.94	$304.00
2026	$35.78	$218.44	$228.22	$10.78	$24.94	$320.00
2027	$46.52	$218.44	$253.97	$11.86	$24.94	$322.00

NOTE: Represents estimated taxes on a Boston home with an assessed value of $150,000

49

49

Comparison of 2023-2026 & Tentative 2027 Taxes



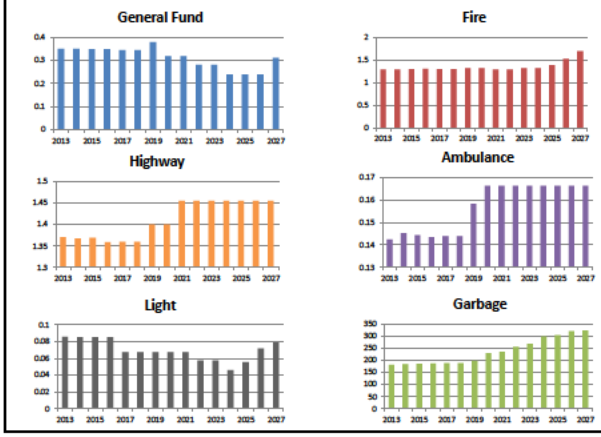
	Water #1	Water #2	Water #1 Ext. 1	Water #2 Ext. 2	Water #3	Water #3 Ext 1
2023 Low	$20.09	$8.00	$94.60	$246.25	$220.00	$272.40
2023 High	$38.65	$130.00	$94.60	$443.25	$460.00	$460.00
2024 Low	$20.09	$8.00	$94.60	$245.58	$220.00	$272.40
2024 High	$38.65	$130.00	$94.60	$442.58	$460.00	$460.00
2025 Low	$23.10	$8.00	$94.60	$245.58	$220.00	$272.40
2025 High	$44.44	$130.00	$94.60	$442.58	$460.00	$460.00
2026 Low	$23.10	$8.00	$94.60	$245.58	$220.00	$272.40
2026 High	$88.89	$130.00	$94.60	$442.58	$460.00	$460.00
2027 Low	$23.10	$8.00	$94.60	$245.58	$220.00	$272.40
2027 High	$111.11	$130.00	$94.60	$442.58	$460.00	$460.00

NOTE: Represents estimated taxes on a Boston home with an assessed value of $150,000

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50

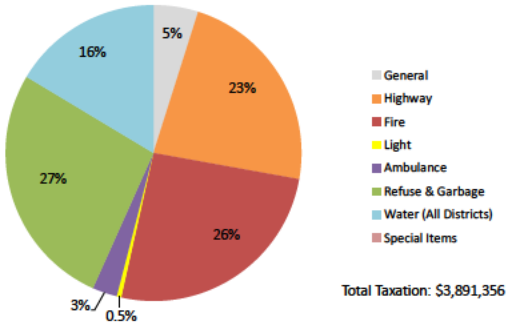
TAX RATES OVER THE LAST 15 YEARS



51

Town of Boston, NY – 2027 Budget

2027 Taxes - Breakout by Fund (as percentage)

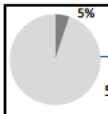


Total Taxation: $3,891,356

52

52

Town of Boston, NY – General Fund



5% of your Town Tax Helps Fund:

- All salaries & employee benefits (minus highway workers)
- Costs to run the offices of Town Clerk / Assessor / Court / Supervisor / Code Enforcement
- Costs of Dog Control / Historian / Summer Concerts / Attorney / Engineer
- Costs to run Senior Programs & Youth Programs
- Costs of the Advisory Boards – Conservation / Planning / Zoning
- Costs to maintain all Town buildings and Town parks



2027 Large planned repairs/upgrades/projects:

- Finish 2026 projects → records management grant
  → conversion to code software
  → implementation of tablets for boards
  → email conversion to .gov
- Bucket Truck / Another Historical Marker Upgrade
- Lion's Shelter Repairs - Repainting & Stonework, New Stage, Heaters, AV System

53

53

General Fund Personnel Services Budget Lines

		2026	Proposed 2027
A 1010.1	Town Board-PS	42,140.00	44,248.00
A 1110.1	Town Justice- PS	145,993.00	153,242.00
A 1220.1	Supervisor- PS	192,862.00	202,503.00
A 1340.1	Budget Director	4,490.00	4,715.00
A 1355.1	Assessor-PS	64,518.00	68,631.00
A 1410.1	Town Clerk- PS	137,502.00	143,122.00
A 1420.1	Attorney- PS	20,775.00	21,814.00
A 1460.1	Records Mgt.- PS	18,884.00	28,534.00
A 1620.1	Buildings- PS	36,823.00	38,658.00
A 3510.1	Dog Control- PS	16,896.00	17,741.00
A 3620.1	Safety Inspection-PS	175,569.00	184,089.00
A 5010.1	Supt of Highways-PS	109,995.00	115,492.00
A 6772.1	Prog for Aging-Per Sv	40,383.00	42,420.00
A 7110.1	Parks- PS	156,336.00	160,161.00
A 7270.1	Event Coordinator	3,206.00	3,450.00
A 7510.1	Historian-PS	4,552.00	4,780.00
A 8010.1	Zoning-Per Service	7,868.00	10,870.00
A 8020.1	Planning- Pers Svc	6,294.00	9,511.00
A 8710.1	Conservation-Per Ser	3,147.00	544.00
		1,188,233.00	1,254,525.00

Proposed Increase Over 2026 Cost **66,292.00**

Increase to Elected Officials (9 people) $14,447

Increase to Remaining Appointed Employees (29 Employees) $51,842

54

54

General Fund Personnel Services Budget Lines

2025 Employee Changes	2026 Employee Changes
PT Code Hired	2 New Board Members
PT Deputy Town Clerk Hired	New Deputy Town Clerk
Highway MEO Hired	Highway MEO Hired (x2)
Laborer Hired	Currently hiring for 5 positions
1 Retirement / 1 Resignation / 2 Elected Terms Ended	1 Retirement / 1 Termination / 1 Resignation
6 Employees went on Leaves of Absence (ST Disability / Workers Comp / unpaid leave)	9 Employees went on Leaves of Absence (ST Disability / Workers Comp / unpaid leave)

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56

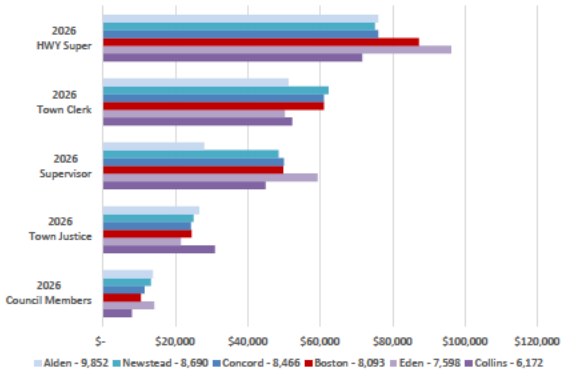
Salaries of Elected Officials

OFFICER	ADOPTED 2025 SALARY	ADOPTED 2026 SALARY	TENTATIVE 2027 SALARY
Supervisor	47,436	49,808	52,298
Councilman	10,033	10,535	11,062
Councilman	10,033	10,535	11,062
Councilman	10,033	10,535	11,062
Councilman	10,033	10,535	11,062
Town Clerk	58,070	60,974	64,023
Town Justice	23,236	24,398	25,618
Town Justice	23,236	24,398	25,618
Superintendent of Highways	83,048	87,200	91,560

57

57

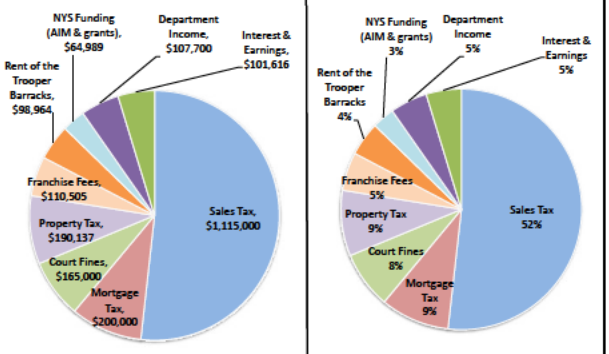
Salaries of Elected Officials – 2026 Comparison to Peer Towns



58

58

General Fund Revenue Sources - 2027



59

59



60

60

Engineer
- Cont - $20,000 (same as prior year) – Engineer fees booked to general fund have become mostly MS4 submittals, SWPP Reviews, and a few reviews of ZBA/PB projects. The bulk of engineering lately is for capital projects. Considered decreasing but we might need to contract with our engineers for further Code Enforcement support services

Records Management
- Pers Svc – Funding towards reviewing/organizing returned scanned documents. Getting Code Software running. Website document updates.
- Cont - $4,700 (same as prior year) – Biels vault storage, Shredding service, Docuware Maintenance Agreement

Buildings
- Equip - $50,000 (same as prior year) – Potential projects: New blinds for community room & offices / potential need of Rooftop AC upgrades / Insulating Town Hall Roof / Stage, Heaters, & AV system for Concerts / Spray Foam of HWY barn / Fire Alarm System for B&G Club Building
- Cont - $130,000 (same as prior year) – Parking lot crack filling & sealing, wax & seal floors, carpets, cleaning supplies, utilities, building maintenance agreements, pest control, repairs on all Town owned buildings, painting of town hall, etc.

Central Communications
- Equip - $15,000 (same as prior year) – Code Enforcement Software ongoing implementation costs
- Cont - $35,000 (same as prior year) - $27,000 for software programs (Website, Logics Financial Software, Timeclock , TSI, Tax Software, Williamson Law Book, eCode), email accounts, phone system, IT service calls (rate of IT is $125/hr)

Central Print & Mail
- Cont - $22,000 (same as prior year) - Printer costs & mail costs

Other Gen Gov't Support
- Cont - $22,800 **($1,200 increase)** - Grant Writing Services ($1,900/month)

Special Items
- Insurance - $112,000 **($5,000 increase)** – expect roughly 4.5% increase - early estimate around $108,000 package + $3,500 cyber
- Municipal Dues - $4,500 **($200 increase)**
- Judgements & Claims - $600 **($100 increase)**
- Taxes on Town Property - $6,500 **($1,500 increase)** – Prior year tax rate increases + current expected increases affect town properties too
- Contingent Acct - $3,000 **($2,000 decrease)**

61

Dog Control
- Equip - $250 (same as prior year) – misc. small equipment / doesn t often request much for equipment
- Cont - $3,000 (same as prior year) - Fuel, supplies, van repairs

Safety Inspection (Code Enforcement)
- Equip - $1,000 **($500 increase)** – Requested laptop docking station & dual monitors on 3rd Code Desk
- Cont - $7,500 **($1,500 decrease)** - Office supplies, mileage reimbursement for sight reviews, trainings (increased in 2026 due to additional staff - costs did not raise as much as expected so reducing some)

Public Safety
- Cont – $1,400 (same as prior year) – For boarding up unsafe buildings / property clean up charges

Highway Superintendent
- Equip - $500 (same as prior year) – misc. small equipment
- Cont - $5,000 (same as prior year) - office supplies, HWY employee drug testing, highway medical supplies, HWY boot allowance

Highway Garage
- Cont - $28,000 **($2,000 increase)** - Uniforms & rugs, cleaning supplies, National Fuel, NYSEG, ECWA for Highway barn

Street Lighting & Traffic Control
- Traffic Control - $6,000 (same as prior year) – NYSEG for the 3 traffic lights & new road signs
- Street Lighting - $35,000 **($5,000 increase)** - Supply costs increased significantly

Publicity
- Cont - $4,000 (same as prior year) – Job postings, public hearing notices, newsletters, mailings

Program for Aging
- Equip - $0 (same as prior year) – Most large equipment was replaced in 2024 by Erie County Sr Services
- Cont - $9,000 (same as prior year) - Senior Nutrition supplies, meals on wheels mileage reimbursements, senior van services

Band Concerts
- Cont - $6,500 **($2,000 decrease)** – Concerts, supplies, SESAC licensing *expecting $2,500 ASI grant + $4,000 Town funds*

62

Parks
- Equip - $22,000 (same as prior year) – $20,000 towards a bucket truck (to be split with HWY) + $2,000 misc. small equipment
- Cont - $25,000 (same as prior year) – portable toilet rental, weed control application, paint for fields, clay for baseball fields, dog waste stations, fuel & maintenance on tractors, repairs to any lawn damage/shelter vandalism

Youth Programs
- Cont - $80,000 **($5,000 increase)** – funding towards Boys & Girls Club

Historian & Historian Property
- Historian - $700 (same as prior year) – memberships to ancestry, Fold3, Newspaper.com / GAHWNY Membership & Conference
- Historical Equip - $3,000 (same as prior year) – Looking to replace a worn-out historical marker in town as well as a historical headstone/looking at grants for new markers

Celebrations
- Cont - $22,000 – **($3,000 decrease)** – Memorial Day, 4th of July, Christmas, etc.

Adult Recreation
- Boston Seniors - $16,000 **($1,000 increase)** - bus trips, entertainment & supplies for their meetings
- Boston Young at Heart - $16,000 **($1,000 increase)** - bus trips, entertainment & supplies for their meetings

Other Culture / Rec
- $1,000 Lease Agreement with Boston Free Library
- $1,000 Agreement with FeedMore **(NEW)** + $1,000 Agreement with Bread of Life Outreach (BOLO) **(NEW)**

Zoning
- Cont - $5,000 (same as prior year) - supplies, ZBA public hearing notices, trainings, Town planner consultation

Planning
- Cont - $8,000 (same as prior year) - supplies, membership dues, public hearing notices, trainings, Town planner

63

Electric & Power
- Cont - $500 **(NEW)** – EV Charging Pedestals service fees

Drainage & Erosion
- Drainage / Erosion – both at $0 (Reserve fund is around $147,000 → 2026 project set to pull from Reserve Fund, will do the same if there s a qualified project identified in 2027)

Conservation
- Pers Svc - $544 ($2,603 decrease) – have not used clerk hours
- Cont - $7,000 ($450 increase) - CAC supplies, Fishing Derby, LEAF Event, snowshoeing event, pond clean out, stipends for board members

Cemetery
- Cont - $900 **($600 increase)** - damage or tree removal to town-maintained cemeteries set to $600 expected cost / Cobble hill Cemetery liaison pymt of $300

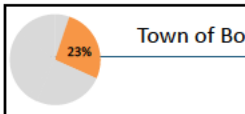
Other Home/ Community Services
- Brush & leaf pickup - $78,000 **($7,000 increase)** – Pickup of brush & leaves by the Highway dept. during spring & fall

Employee Benefits
- Retirement - $150,000 **($15,000 increase)**
- Social Security - $96,000 **($5,000 increase)**
- Worker s Comp - $20,000 **($1,000 increase)**
- Unemployment Insurance - $6,000 (same as prior year)
- Disability Insurance - $1,000 (same as prior year)
- Medical Insurance - $139,000 **($44,000 increase)** – 3 current employees added NEW plans in 2026

Debt Service
- Trooper Barracks Debt – 2026 payments total $64,410

Transfers to Capital Projects Fund
- $40,000 (same as prior year) - Proposed projects include Tennis Fence, Fixing up North Boston Baseball Diamond, Playground at Town Hall

64



Town of Boston, NY – Highway Fund



23% of your Town Tax Covers:
- Salaries of Highway Workers & Employee Benefits
- Costs of salt and sand for winter plowing
- Costs of stone & asphalt in summer
- Costs to repair roads within the town
- Costs to purchase & repair town owned trucks & equipment

2027 Planned repairs/upgrades:
- Various road repairs/paving
- $72,700 – 2027 Chevy HD 2500 with Plow
- $90,000 – 2027 Ford 450 with dump box
- $20,000 – Bucket Truck (Split with Parks)

65

65

Highway Fund Personnel Services

2026 Budget - Figured based on payrate of each of the 6 union employees
2026 Budget figured using (4) MEO V + (1) MEO III + (1) MEO I

General Repairs:	$ 248,745.00	29 wks w/25 hrs OT per EE
Snow Plowing - Town:	$ 220,182.00	19 wks w/200 hrs OT per EE
Brush (General Fund Reimb)	$ 33,235.00	4 wks of 6 EE's
	$ 502,162.00	**All Highway Fund Salaries**
Estimated:	$ 38,415.39	**Social Security & Medicare**
Budget:	$ 39,000.00	**(7.65% ER Side)**

2027 Budget - Figured based on payrate of each of the 6 union employees
HWY Contract has 10% increase in hourly rate for 1st year
2027 Budget has (3) MEO V + (1) MEO IV + (1) MEO III + (1) MEO (II)

General Repairs:	$ 271,380.00	29 wks w/25 hrs OT per EE
Snow Plowing - Town:	$ 231,720.00	19 wks w/175 hrs OT per EE
Brush (General Fund Reimb)	$ 36,260.00	4 wks of 6 EE's
	$ 539,360.00	**All Highway Fund Salaries**
Estimated:	$ 41,261.04	**Social Security & Medicare (7.65% ER Side)**
Budget:	$ 42,000.00	**(6.2% Social Security & 1.45% Medicare)**

$37,198 increase on salaries (overall 7.4%) over prior year

66

66

Employees

- Salary increases dictated by the Union Contract (2027-2029) – 10% increase for 2027 / 5% in 2028
- Social Security increased $2,000 as overall salaries increased
- Workers Comp / State Retirement – kept the same as 2026
- Health Insurance – increased $6,000 - 15% premium increase. HRA usage is about 75% and buffers some of the increase

CHIPS, PAVE-NY, EWR, & POP

- State funding – State maintained nearly same funding as 2026 for all categories.
- Expecting $133,841 CHIPS / $28,489 PAVE-NY / $24,112 Extreme Winter / $18,993 POP
- Revenues match whatever expenditures are submitted for reimbursement up to these amounts

General Repairs

- Summer Roadwork, Chipsealing, NovaChip – $205,000 ($1,353 increase to round off number)
- Fuel costs - $60,000 (same as prior year)
- Road drainage – $30,000 (same as prior year)

Machinery

- Equip - $185,000 ($73,000 decrease) – Highway requested $72,700 for a new 2027 Chevy HD 2500 with Plow + $90,000 for a 2027 Ford 450 with Dump Box + $20,000 towards a Bucket Truck (split with parks)
- Cont - $65,000 (same as prior year) - repairs on trucks. As new trucks are cycled in, the repair costs are decreasing.

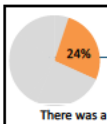
Misc Brush & Weeds

- Cont - $3,000 (same as prior year) - Removal of trees overhanging the road where the highway guys can't get

Snow Removal

- Plowing Supplies $190,695 – ($60,000 increase) – While salt costs are increasing (expected to go up 63% in 2027), every year this account has left over money. $100,000 increase was requested, $60,000 was added for now

67



Town of Boston, NY – Highway Fund

There was a stretch from 2011 – 2020 where there was no equipment purchased/replaced other than the Chevy Silverado used by the HWY Superintendent.

This was one of the ways the town used to stay under the tax cap

(11) Assets purchased & received between 2020 -2026 (10 replacements + 1 new trailer)

(10) Assets Sold/Traded in between 2020 - 2026

1987	OSHKOSH	PLOW TRUCK/DUMP
1988	FERGUSON	ROLLER
1993	TRAILKING	TRAILER
1999	INTERNATIONAL	DUMP TRUCK
2003	FORD	F550 PICKUP
2003	FORD	F550 PICKUP
2005	NEW HOLLAND	TL90A 4X4 TRACTOR
2006	JOHN DEERE	444J LOADER
2009	FORD	F550 PICKUP/PLOW TRK
2018	CHEVROLET	SILVERADO 2500HD

TOWN OF BOSTON HIGHWAY DEPARTMENT
TRUCK & EQUIPMENT INVENTORY
UPDATED 10/2026

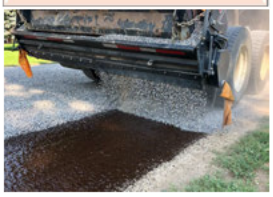
YEAR	MAKE	MODEL	SERIAL #	COST NEW	ASSET #
1976	OSHKOSH	SNOWBLOWER	15367	$ 90,000.00	13625
1985	CHAMPION	GRADER 730A	X0154428	$ 30,000.00	13622
1996	INTERNATIONAL	PAYSTAR 5000 4X4	2HTTEABR7TC045237	$ 116,500.00	13282
1998	INTERNATIONAL	DUMP TRUCK	1HTGLAHTXWH516828	$ 95,000.00	13281
2000	VIBROMAX	ROLLER 752C	JKC759002	$ 72,323.00	12633
2000	GMC	SWEEPER	1GDP7C1C6Y3577747	$ 130,000.00	
2001	GRADALL	XL3100 4X4	SN0811312	$ 170,225.00	13180
2002	OSHKOSH	PLOW TRUCK/DUMP	1OTBRAF372G174086	$ 121,000.00	13179
2004	OSHKOSH	PLOW TRUCK/DUMP	1OTBRAF344G1082005	$ 116,515.00	13178
2005	ODB	LCT650 LEAF VACUUM	55405C21	$ 16,632.00	12718
2006	ODB	LCT650 LEAF VACUUM	9064659	$ 17,460.00	12719
2007	JOHNSON	VT650 SWEEPER	4BHAADBV17D659422	$ 184,660.00	
2007	MORBARK	BRUSH CHIPPER	45852191 17M0 51346	$ 35,388.00	12720
2009	FORD	F550 PICKUP/PLOW TRK	1FDAF57R09EA35607	$ 85,254.00	13175
2009	DODGE	4500 PICKUP/DUMP	3D6WM26L39G534303	$ 48,790.00	13173
2010	FINN	T90 HYDRO SEEDER	1FSHS1E24AF135365	$ 42,500.00	13289
2011	JOHN DEERE	310J LOADER BACKHOE	1T0310JXJBD200385	$ 68,400.00	13172
2010	HTC	CONVEYOR 18000	EU0241172	$ 6,888.00	13294
2020	WESTERN STAR	4800SB 4X4 PLOW TRK	5KKXSBDV4LPLF0226	$ 256,108.75	13295
2020	JOHN DEERE	5130M TRACTOR 4X4	1LV5130KMPL404056	$ 138,227.05	13302
2021	WESTERN STAR	47X55F DUMP TRUCK	5KKHAVDV0MPMN0060	$ 168,659.00	13303
2021	BOMAG	ROLLER BW 120 SL-5	961880 705088	$ 35,173.71	13307
2022	TOWMASTER	TILT DECK TRAILER	4KNBT272XN1161911	$ 10,201.20	13308
2022	WESTERN STAR	47X55F DUMP TRUCK	5KXAAVDV4NPMM4195	$ 211,858.00	13309
2023	JOHN DEERE	544 P LOADER	1DW544PAONL216590	$ 179,816.82	13310
2023	CHEVROLET	SILVERADO 2500HD	1GC5YNE75PF244154	$ 56,814.00	13492
2023	INTERNATIONAL	CV 515	1HTKTSWM8PH533481	$ 92,941.00	12750
2024	CHEVROLET	SILVERADO 3500HD	1GB4YSEY2RF374068	$ 64,935.00	13494
2024	INTERNATIONAL	CV 515	1HTKTSWM8RH642316	$ 172,040.00	12801
2025	INTERNATIONAL	CV 515	Awaiting Delivery	$ 178,476.00	
2027	Freightliner	PLOW TRUCK/DUMP	Awaiting Delivery	$ 359,902.00	

68

Highway

Chipseal (Oil & Stone)

- **Benefits**: Flexible, small cracks tend to heal themselves, gives life to weathered surfaces while protecting underlying base, provides good traction, costs up to 30% less
- **Downsides**: Loose stones, oil on cars, snowplows scrape stones, needs to be reapplied every 5-10 years



Novachip (Asphalt)

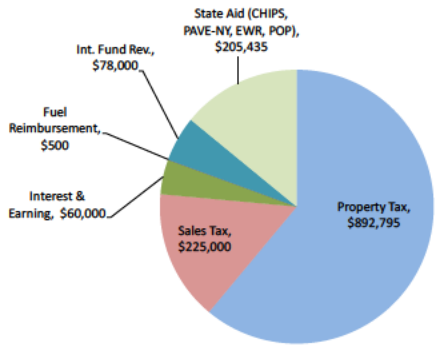
- **Benefits**: Smoother, can last up to 20 years with minimal maintenance, fast application – open to traffic in minutes, no loose stones
- **Downsides**: higher road temperature, raises road surface unless first milled down, prone to cracks, more expensive



69

69

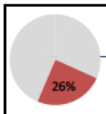
Highway Revenue Sources - 2027



Total Revenues: $1,461,730

70

70



Town of Boston, NY – Fire Fund





Contractual Payments to 3 Fire Departments

	2026	2027
• Boston Fire Co	$237,468	$254,092 (7% increase)
• North Boston Fire Co	$237,468	$254,092 (7% increase)
• Patchin Fire Co	$237,468	$254,092 (7% increase)
• Total	$712,404	$762,277 ($49,873 increase)

Dispatch Services through Hamburg / Healthworks Costs

- Dispatch – 3% Increase from $25,953 to $26,732 (BUT contract in negotiation)
- Healthworks – Estimated at $12,060

SVC Award Contractual

- Firefly Admin Costs - LOSAP - $9,000
- Pinsky Law - $5,000

Workers Comp for 3 Fire Departments

- Unsure of rates coming out of a 2-Year Rate Lock

LOSAP Program for 3 Fire Departments

- Proposing $400,000 contribution (half funded by Sales Tax / half by taxes)
- Underfunded for many years with a growing gap (see next few slides)

71

71

Fire LOSAP (Length of Service Award Program)

Nationwide

Nationwide – the investment platform used to invest and grow the money in the funds. This is where the LOSAP money is sent to and where it "sits".

LANDMARK WEALTH MANAGEMENT

Landmark Wealth Management – the broker who watches the markets, investing/moving the money in the way that is hopefully the best benefit to the program. These are the people who come meet with the Town quarterly.

firefly ADMIN INC

Firefly – the "math people" who crunch the numbers, calculate the needed contribution and generate the annual report. This company never actually sees the money, they get paid a separate fee solely to do the math, create reports for the fund, and assist with beneficiary forms

Town switched from Penflex to Firefly Nov. 2024

72

72

Fire LOSAP – Quick Demographics

PARTICIPANT COUNTS & SERVICE CREDIT

Plan Year	Active Count [SC]	Term Vested Count [SC]	Entitled Count [SC]	Total Count [SC]
2021	50 [44]	42 [0]	87 [22]	179 [66]
2022	55 [41]	38 [0]	91 [23]	184 [64]
2023	58 [45]	37 [0]	93 [26]	188 [71]
2024	59 [50]	38 [0]	92 [24]	189 [74]
2025	**56 [45]**	**40 [0]**	**89 [22]**	**185 [67]**

NOTE: *The figures shown in brackets above represent the number of participants earning service credit.*

Changes:

- The number of **overall participants** went from 189 to **185.**
- The number of members earning a year of service credit decreased from 74 to 67.
- 1 Person reached Entitlement Age and became eligible to collect their accrue service
- 4 Entitled participants collecting for 10+ years died and stopped receiving payments
- 1 Pre-entitlement age participant died → death benefit owed at end of 2025 is $20,000
- 1 Resignation/forfeiture of a Non-Vested member

73

73

Fire LOSAP – Info from the PRIOR PENFLEX Annual Report

Schedule of Funding Progress

Actuarial Valuation Date	Net Program Assets (A)	Actuarial Accrued Liability (B)	Unfunded Liability (B) - (A)	Funded Ratio (A) ÷ (B)
1/1/2017*	$2,704,923	$5,483,157	$2,778,234	49%
1/1/2018	$2,696,928	$5,530,110	$2,833,182	49%
1/1/2019	$2,350,328	$5,623,064	$3,272,736	42%
1/1/2020	$2,597,368	$5,700,428	$3,103,060	46%
1/1/2021	$2,549,887	$5,608,312	$3,058,424	45%
1/1/2022	$2,612,629	$5,623,649	$3,011,020	46%
1/1/2023	$2,169,892	$5,622,804	$3,452,912	39%

As shown in the table below, if the Town continues to contribute below the calculated contribution the funded ratio will continue to decline. Service award program payments will soon be greater than $450,000 annually and will exceed the combination of anticipated investment income and Town contributions, thereby drawing down the program assets. The Balance column below shows this draw down:

Program Year	January 1st Trust Fund Balance	Service Award Program Payments	Program Contribution	Actuarial Accrued Liability	Funded Ratio
2023	$2,169,892	$396,000	$200,000	$5,622,804	39%
2024	$2,078,000	$408,000	$200,000	$5,613,000	37%
2025	$1,969,000	$416,000	$200,000	$5,596,000	35%
2026	$1,846,000	$422,000	$200,000	$5,576,000	33%
2027	$1,711,000	$432,000	$200,000	$5,556,000	31%

If this problem continues to go unaddressed, the program will become insolvent, meaning that the Trust Fund will not have enough assets to pay benefits. We urge the Town Board to increase its future contributions in order to meet the funding obligation for the program as currently configured. Alternatively, freezing or terminating the program might make it more affordable.

Warnings of Insolvency mentioned by Penflex starting in 2021/2022

This became urgent in 2023 when the funding ratio dropped below 40%

74

74

Fire LOSAP – Info from the current firefly Annual Report

FUNDING HISTORY

Plan Year End	Net Plan Assets	Actuarial Accrued Liability	Unfunded Liability	Funded Ratio	Annual Investment Return	Actuarial Assumed Return
2016	$2,704,923	$5,483,157	$2,778,234	49%	N/A	5.00%
2017	$2,696,928	$5,530,110	$2,833,182	49%	8.70%	5.00%
2018	$2,350,328	$5,623,064	$3,272,736	42%	-6.00%	5.00%
2019	$2,597,368	$5,700,428	$3,103,060	46%	15.60%	5.00%
2020	$2,549,887	$5,608,312	$3,058,425	45%	7.30%	5.00%
2021	$2,612,629	$5,623,649	$3,011,020	46%	8.40%	5.00%
2022	$2,169,892	$5,622,804	$3,452,912	39%	-16.90%	5.00%
2023	$2,422,623	$5,761,223	$3,338,600	42%	9.80%	5.00%
2024	$2,627,007	$5,751,269	$3,124,262	46%	7.20%	5.00%
2025	**$2,837,992**	**$5,742,202**	**$2,904,210**	**49%**	**12.47%**	**5.00%**

Better investment return rates also helped!

CONTRIBUTION HISTORY

Plan Year	Calculated Contribution	*Change from Prior Year*	Sponsor Contribution	*Above/Below Calculated Amount*
2020	$406,935	-	$200,000	*- 206,935*
2021	$407,550	*+ $615*	$200,000	*- 207,550*
2022	$397,518	*- $10,032*	$393,189	*- 4,329*
2023	$399,491	*+ $1,973*	$450,000	*+ 50,509*
2024	$412,311	*+ $12,820*	$434,624	*+ 22,313*

Town Board started allocating Excess Sales Tax towards LOSAP to help the funded ratio move in the right direction

2025 Contribution was $325,000...
No excess sales tax available to allocate
2026 Contribution was $510,754
($400,00 Budget / $110,754 Excess Sales Tax)

75

75

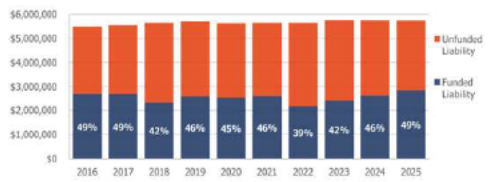
Fire LOSAP – Info from the current firefly Annual Report

2026 – Finally seeing progress!... Back to the 49% funded ratio the Town was at 10 years ago

FUNDED RATIO

49%

The funded ratio is 49% as of January 1, 2026, an increase from 46% last year. The purpose of the amortization is to systematically increase the funded ratio towards 100%. The funded status of the Program also improved due to the investment gains realized in 2025.



76

76

Fire LOSAP – Info from the current firefly Annual Report

FUNDING HISTORY

Valuation Date	Program Assets	Actuarial Accrued Liability	Unfunded Liability	Funded Ratio	Mortality Table	Assumed Rate of Return
1/1/2025	$2,627,007	$5,751,269	$3,124,262	45.7%	RP2014	5.00%

CALCULATION OF AMORTIZATION BASIS

[1] Total Liabilities	$5,751,269
[2] Total Assets	$2,627,007
[3] Unfunded Liability/(Surplus): [1] – [2]	$3,124,262
[4] Value of Existing Amortization Basis	$0
[5] Net Unamortized Liability/(Surplus): [3] – [4]	$3,124,262
[6] New Amortization Basis Established: Minimum([3],[5])	$3,124,262
[7] New Amortization Term	20 years
[8] New Amortization Payment Established	$238,761

Need to pay $238,761 for the next 20 years just to pay off what has already been accrued as unfunded – this is all Historical Earnings... nothing towards future earnings

77

77

Fire LOSAP – Info from the current firefly Annual Report

AMORTIZATION SCHEDULE

Amortization Established	Current Balance	Remaining Term (years)	Amortization Payment
1/1/2025	$3,124,262	20	$238,761
Total	**$3,124,262**		**$238,761**

CALCULATED CONTRIBUTION

	Due in 2026	Due in 2027
Unit Credit Normal Cost:		
Active (Pre-EA)	$72,032	$69,187
Term Vested (Pre-EA)	$0	$0
Entitled (Post-EA)	$61,046	$54,971
Total Normal Cost	$133,078	$124,158
Amortization Payment	$238,761	$236,614
Death Benefit Premium	N/A	$321
Expense Reimbursement	$0	$0
Timing Adjustment	$38,113	$37,012
Calculated Contribution	**$409,952**	**$398,105**

The $238,761 Historical pay off... is added to a Calculated Current Cost of $133,078 (in 2026) & $124,158 (in 2027) which is the expected NEW cost added each year based on current or future expected membership..

Which leaves the town with a total annual contribution needed around $400,000

78

78

Fire LOSAP – Info from the current firefly Annual Report

FIVE-YEAR CASH FLOW PROJECTION

Projected contributions are based on the current program provisions and on the premise that actuarial assumptions will be exactly realized in the future. Any changes in the program provisions or actuarial assumptions, as well as actual plan experience, will alter the actual future required contributions. Most significantly, if the rate of return on Trust assets is different than the discount rate, future contributions will be different. These estimates are provided for planning the cash flow needs of the program and for long-range planning only and should not be relied on as being accurate projections of future benefits and contributions.

Year	January 1 Trust Fund Balance	Recurring Benefit Payments	Admin Fees	Annual Contribution	December 31 Trust Fund Balance
2026	$2,837,992	$397,356	$0	$409,952	$2,992,799
2027	$2,992,799	$401,976	$0	$398,105	$3,138,472
2028	$3,138,472	$421,580	$0	$400,000	$3,273,283
2029	$3,273,283	$443,040	$0	$377,000	$3,369,276
2030	$3,369,276	$454,160	$0	$380,000	$3,461,748



The Town will be owing around $400,000 for the foreseeable future



79

79

Fire LOSAP

Year	Town Contribution	Suggested Contribution	Excess (Deficit) in Contributions	Jan 1st Net Program Assets (A)	Actuarial Accrued Liability (B)	Unfunded Liability (B) – (A)	Funded Ratio (A) / (B)
2016	$250,000	$395,731	($145,731)	$2,701,947	$5,436,844	$2,734,897	50%
2017	$150,000	$378,920	($228,920)	$2,704,923	$5,483,157	$2,778,234	49%
2018	$150,000	$395,806	($245,806)	$2,696,928	$5,530,110	$2,833,182	49%
2019	$200,000	$427,111	($227,111)	$2,350,328	$5,623,064	$3,272,736	42%
2020	$200,000	$406,935	($206,935)	$2,597,368	$5,700,428	$3,103,060	46%
2021	$200,000	$407,550	($207,550)	$2,549,887	$5,608,312	$3,058,424	45%
2022	$193,189 $200,000	$397,518	($4,329)	$2,612,629	$5,623,649	$3,011,020	46%
2023	$200,000 $250,000	$399,491	+ $50,519	$2,169,892	$5,622,804	$3,452,912	39%
2024	$134,624 $300,000	$412,311	+ $22,313	$2,422,623	$5,761,223	$3,338,601	42%
2025	$325,000	$390,803	($65,803)	$2,627,007	$5,751,269	$3,124,262	46%
2026	$110,754 $400,000	$409,952	+100,802	$2,837,992	$5,742,202	$2,904,210	49%

2023/2024 is first time in the past 10 years that the Town met the suggested contribution

Net Program Assets = the value of the cash, stocks, bonds held in the fund and being invested

Actuarial Accrued Liability = The benefits earned by the firefighters via service points that the Town will be obligated to pay out

80

80

Fire LOSAP

Year	Town Contribution	Suggested Contribution	Excess (Deficit) in Contributions	Jan 1st Net Program Assets (A)	Actuarial Accrued Liability (B)	Unfunded Liability (B) – (A)	Funded Ratio (A) / (B)
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2026	$110,754 $400,000	$409,952	+100,802	$2,837,992	$5,742,202	$2,904,210	49%

Unfunded Liability = The amount of money the Town would need to come up with in cash right now to add to the "program assets" if the Town had to pay the whole fund out right now

Funded Ratio = There is only enough money invested to cover this percentage of what benefits are owed. Meaning if the Town had to pay out the whole obligation right now, there are currently only enough funds to pay out 49 cents to each dollar owed.

81

81

PENFLEX Fire LOSAP firefly

10/5/22 Meeting with Landmark Wealth & Penflex – The Town was Provided the Following Options:

As previously discussed… this is being worked into the Annual Contribution Amount by Firefly

Freeze the program
- Amortize the $3 million unfunded liability & pay off as if it were debt – this would result in an annual payment of roughly $280,000 for next 20 years or $235,000 for next 30 years. Meanwhile no current members are able to earn service credits and you are not adding any new members. Simply paying off the debt. This leaves possibility to unfreeze in future

Terminate & pay out
- The plan ends and either the town has to come up with $3 million to make this full payout or pay out everyone at 46 cents to the dollar of what they are owed.
- **2025 update** would be having to come up with $3.1 million or pay out at 46 cents to each dollar owed

Change the Plan
- Switch from a defined benefit plan to a defined contribution plan
- **Defined Benefit** – Town owes $20/month to each member per each year of service
- **Defined Contribution** - Town would pay $X to the plan each year and the payout to members varies based on how the investments do

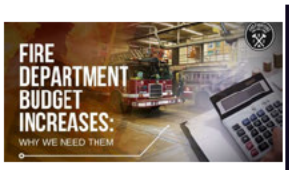
Get funded ratio back up
- The town would have to make or exceed suggested contribution (currently $400,000/year)
- Funding options: 20-25% Property Tax Increase in Fire Fund / Allocate Additional Sales Tax here / Mix of the 2 sources / Consolidate the 3 fire companies into 1 or 2 companies and use some of the contractual dollars saved towards LOSAP

The discussion of a large tax increase was first brought up in 2022… the Town did a 10% tax increase for 2026… mixed with increased Sales Tax Allocation… to bring this appropriation line up to $400,000

82

82

Cost to Outfit a Single Firefighter



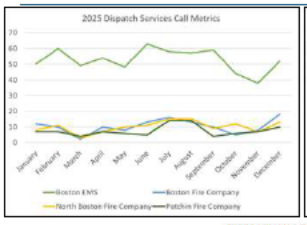


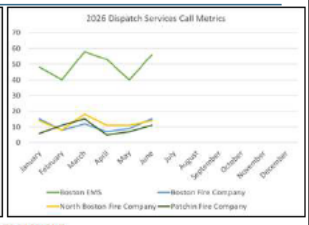


Note: Pictures shown are for illustrative purposes only. Real costs vary based on location, supply & demand, and inflation 83

83

Dispatch Services – Fire & EMS





2025 Total Dispatch Calls:

Boston EMS:	632
Boston Fire:	125
North Boston Fire:	121
Patchin Fire:	91
Grand Total:	969



2026 Total Dispatch Calls: (January – June)

Boston EMS:	295
Boston Fire:	66
North Boston Fire:	76
Patchin Fire:	55
Total So Far:	394

Town's current cost per call for Dispatching is around $40.

The Dispatch Agreement with Hamburg Dispatch is currently in Negotiations.

84

84

Town of Boston, NY – Ambulance Fund

3% of your Town Tax Covers:

BES service's roughly 50-60 calls a month – around 600-700 /year!

Contractual Payment to the Boston Emergency Squad	**$80,000 - $120,000 in Contractual Costs with BES →** (2027 contract in negotiation) **- Operational Costs** such as first aid supplies, cleaning supplies, medical examiner, training, insurance, maintenance or software costs on equipment, resident co-pays, & other expenses
Dispatch Services	• Agreement through Hamburg • 2027 Est. Cost = $14,400 (3% increase) BUT… NEW contract in negotiation
Healthworks	• Physicals & respirator tests – Estimated $4,000/year
Other Contractual Costs	• Building utilities ($7,500) • Fuel for Ambulances ($8,000)
Workers Comp	• Budgeted $6,000
LOSAP program	• Defined contribution • Budgeted $12,000



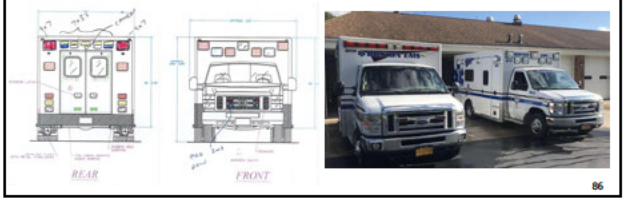
85

85

Town of Boston, NY – Ambulance Fund

3% of your Town Tax Covers:

New Ambulance	• Contract signed with Gorman Ambulance in January 2024 for the purchase of a new Ambulance to replace the 2008 Ambulance. First half was paid in 2024, remainder paid in 2026 at final delivery! **Total cost came to $272,418 paid out of the Ambulance District Reserve Fund.**
Prior Ambulances	• *Paid off the 2016 purchased Ambulance in September 2024!*



86

86

Town of Boston, NY – Ambulance Fund

EMS Operating Revenue:
Either the Patient Requiring Transport Pays or Taxpayers Pay

It is a common misconception that ambulance transportation is a free and essential public service in which the cost is completely covered by local taxes, like police or fire. The reality is that EMS agencies generally rely on four different revenue sources to cover operation costs. The four sources are:

- Local Taxes
- Patient Fees & Insurance Payments
- Grants
- Donations

When transported to a hospital, the EMS agency can bill the patient for the service. EMS agencies cannot charge the patient more than the rate set by the local government authority. This funding model puts more of the cost of providing EMS on the actual users, instead of all taxpayers in the community. Local taxes are still required to support additional operating costs.

Source: Texas EMS Alliance – The Cost of Readiness

87

87

EMS Equipment Needs

Equipment Needs:	Estimated Cost
New Ambulance (Both – 1 more urgent than other)	$275,000 each
Heart Monitors/ Def brillators / AED's / Automatic Chest Compression Devices	$84,912 FEMA Grant in 2018
(2) Power Loaders / (2) Power Cots	$101,440 FEMA Grant in 2022
(2) Lucas Mechanical CPR	$20,000 each
(2) Mounts for the Lucas Devices	$700 each
(2) Toughbook Replacements (for EPCR on rigs)	$3,500 each

Estimated life about 8-10 yrs. Current ambulances bought in 2008 (replaced in 2026) & 2016

(1) paid for by resident donations & (1) is a donation from Legislator Mills in 2023



88

88

EMS Equipment Needs



Technology helps the squad better serve the community.

But… Technology comes at a hidden ongoing cost…

- Internet / data plans
- Software
- Replacement or repairs

After the 2024-2026 purchase of the Ambulance through the Ambulance District, the Boston Emergency Squad will be responsible for all future equipment purchases. There will be a fund where annual contributions will be put from either the Ambulance District funding, donations, or billing revenue received.



89

89

Ambulance Billing

TOWN OF BOSTON AMBULANCE DISTRICT

SCHEDULE OF FEES EFFECTIVE APRIL 1, 2026

Pursuant to Town Law § 198(16-f)(h), the following fees are authorized by Town Board resolution to be collected for ambulance services rendered by Boston Emergency Squad, Inc., on behalf of the Town of Boston Ambulance District:

Medicare BLS	$418
Medicare ALS	$497
Medicare Miles	$8.7/mile
Medicaid BLS	$250
Medicaid ALS	$295
Medicaid Miles	$3.04/mile

Level of Service	Adopted Fee	Fair Health Consumer Rates for Comparison
Basic Life Support EMT	$1,600	$1,133 - $1,184
Advanced Life Support EMT	$2,100	$1,941 - $2,313
Advanced Life Support-2	$2,600	Not provided
Treat/Release	$500	$903
Paramedic Intercept	$1,100	Not provided
Mileage (loaded)	$45/mile	$40/mile

Note: Rates were updated in April 2026



Snippets from the Billing Policy:

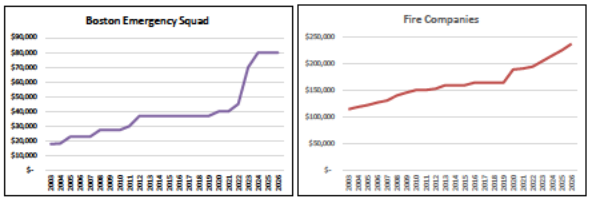
- The main function of the billing program is to have the Billing Service (currently PAB) bill the **insurance** of the patient who was transported to the hospital. It is anticipated most revenue will be recovered through these means.
- **Residents** of the Town of Boston, in consideration of Ambulance District tax dollars supporting **BES, will have their co-pays, coinsurances offset.** This means that after insurance payment the account will be closed.
- Any non-residents will be pursued for their copay or co-insurance that is due after insurance payment.

90

90

History of Payments from Town towards Emergency Services

The disparity in payments between these emergency services has existed for decades.
The last 10 years the Town has worked to increase funding to both these necessary services



Boston Emergency Squad

- 2016 - $37,000
- 2021 - $40,000 (8% increase in 5 years)
- 2026 - $80,000 (100% increase in 5 years)

Received $43,000 more in 2026 than 10 years ago

Fire Companies

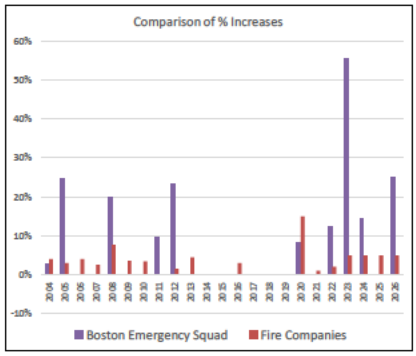
- 2016 - $164,903
- 2021 - $191,534 (16% increase in 5 years)
- 2026 - $237,468 (24% increase in 5 years)

Received $72,565 more in 2026 than 10 years ago

91

91

History of Payments from Town towards Emergency Services



Since 2020 both contracts have seen considerable raises

Both experienced funding freezes for most of the 2010's... especially after the tax cap implementation in 2012

While the Ambulance Company displays as receiving a much lower dollar value from the town, this chart shows that they have had larger percentage increases authorized by recent town boards

92

92

Town of Boston, NY – Lighting Fund

0.5%

Less than 1% of your Town Tax Covers:

- Street lighting district costs

NYSEG



The Town of Boston partnered with NYSEG to replace existing street lighting with energy efficient LED Lighting back in 2019.

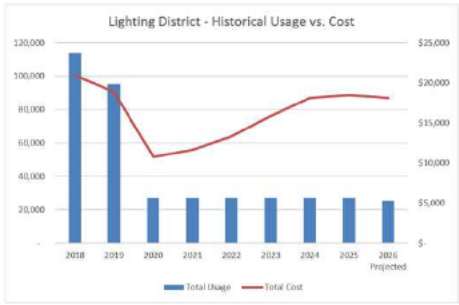
This program regulated usage and initially saved taxpayers money while saving energy and reducing greenhouse gases.

93

93

Town of Boston, NY – Lighting Fund

0.5%



2019 – LED conversion lowered usage & made the monthly usage consistent

However, supply rates have climbed so high that it replaced all the savings the Town received from the LED upgrades & costs are back to 2019 levels

94

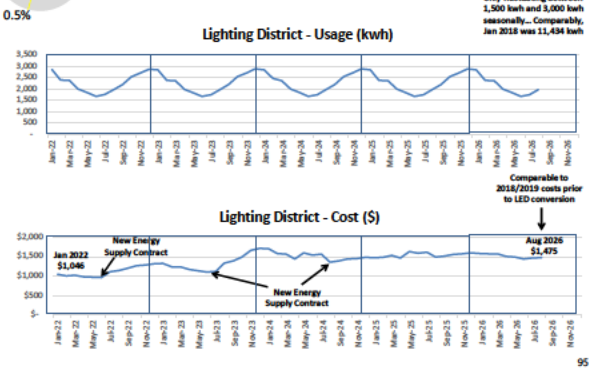
94

Town of Boston, NY – Lighting Fund

0.5%

Zooming in on the effects of supply rate changes starting in 2022:

Usage remains consistent... only fluctuating between 1,500 kwh and 3,000 kwh seasonally... Comparably, Jan 2018 was 11,434 kwh



95

95

Utility Rates

Town's Electricity Supply Rate Contracts:

2020 – 2022 : $0.04319/kwh
2022 – 2023 : $0.09411/kwh } More than doubled
2023 – 2024 : $0.08520/kwh } Slight decrease
2024 – 2027 : $0.07788/kwh } Slight decrease

Town's Natural Gas Supply Rate Contracts:

2020 – 2022 : $0.35580/Therm
2022 – 2023 : $0.8356/Therm } More than doubled
2023 – 2024 : $0.5249/Therm } Scaled ⅓ way back
2024 – 2027 : $0.5084/Therm } Slight Decrease

Entered 3 Year Agreements for Both in 2024

Monthly Average Retail Price of Electricity - Commercial

New York - Statewide



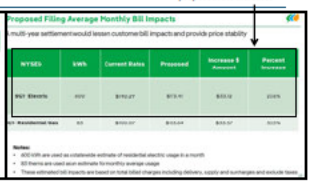
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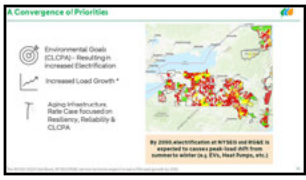
Utilities - Electricity

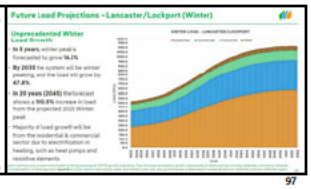
NYSEG (green) Part of the pie chart discussed here regarding proposed rate increases





NYSEG's Rate Plan filed June 30th, 2025 showed proposed rate increase of 23% - part of the push to update infrastructure as NYS Laws are pushing residents towards electricity and away from Natural Gas.





97

97

Utilities - Electricity

FOR IMMEDIATE RELEASE
June 16, 2026

NYSEG

NYSEG Completes Upgrades at Cobble Hill Substation in Western New York



Substation serves more than 3,700 customers in Boston, Colden, East Concord, and Glenwood

LANCASTER, N.Y. — June 16, 2026 — New York State Electric & Gas (NYSEG) has completed its upgrades to the Cobble Hill Substation, which will improve reliability, resilience, and capacity for customers in the towns of Boston, Colden, East Concord, and Glenwood. This substation serves approximately 3,700 customers in Western New York. The investment is part of Avangrid and NYSEG's investment plan to improve grid infrastructure through 2030 to meet the growing energy demands on homes and businesses and protect the community against severe weather events.

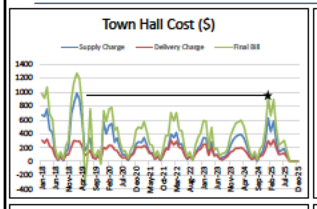
The substation is located on Hunn Road and is approximately 30 years old. This spring, NYSEG procured a 36 MVA transformer which will provide the energy load for the community.

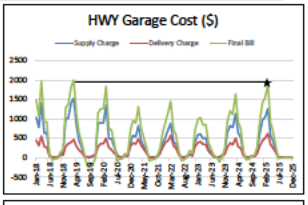
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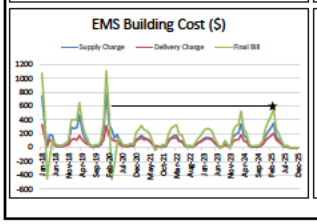
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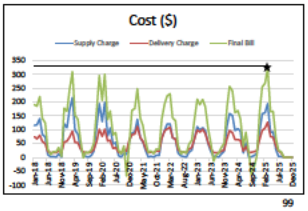
Utilities – Natural Gas

Feb. 2025 - The Town had its highest gas bills across all accounts since 2019/2020 with the supply charges making up a larger part of the bill than the actual gas delivery by National Fuel





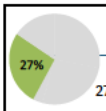




99

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Town of Boston, NY – Garbage & Refuse

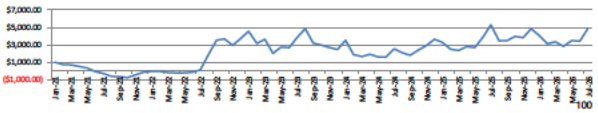


27% of your Town Tax Covers:

- Garbage Service through Waste Management
- Contract was formally bid out in summer of 2019
  - Waste Management was the only bid response. They included renewal clauses in their bid which ended up being exercised in 2022.
  - Originally included weekly trash, recycling, & bulk. This changed in 2022.
  - "Blended value recycling" in the contract meant the town was recouping some recycling costs through 2021-2022. However late 2022 into 2023, the Town started seeing costs double or triple what they were through the early years of the contract. 2024 came down some in the first half before ticking back up at the end. July 2025 set a record high recycling cost of $5,259 for the month!

WASTE MANAGEMENT

Recycling Cost ($)



100

100

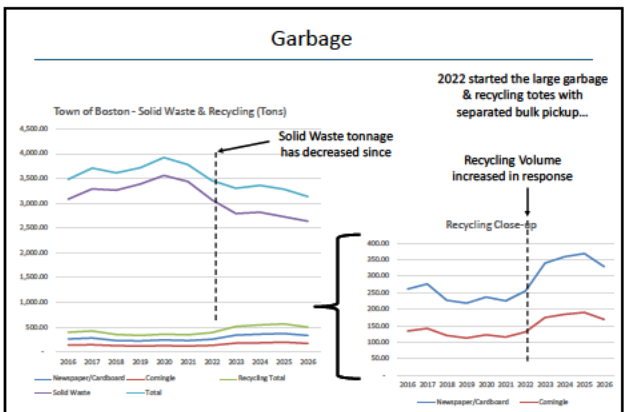
Garbage

Town of Boston - Solid Waste & Recycling (Tons)

Solid Waste tonnage has decreased since

2022 started the large garbage & recycling totes with separated bulk pickup...

Recycling Volume increased in response



101

101

WM – At Your Door Service

At-Your-Door Service was added as a Contract Amendment in 2021 to start 1/1/2022

https://www.youtube.com/watch?v=lVqWgzoCw18



102

102

At Your Door Service – Eligible Materials

How do you currently recycle your unwanted paint, motor oil, electronics, thermostats, anti-freeze or batteries?
Give the At-Your-Door Service a try!

The home collection service is the easiest way to encourage proper disposal of home generated special materials in your community. These items, known as home generated special materials consist of electronics, universal waste, and more. Once collected, WM sends most of the materials to approved recycling facilities including electronics, paints, batteries, lamps, motor oil and more! Therefore diverting these items.

- Household Cleaners: Ammonia, cleaning compounds, bleach, floor stripper, drain cleaner, rust remover, carpet/upholstery cleaner, tile/shower cleaner, and more
- Automotive Products: Antifreeze, motor oil, oil filters, fluids, polish, waxes, vehicle batteries, upholstery cleaners, and more
- Consumer Electronics: Computers, laptops, keyboards, monitors, microwaves, DVD players, CD players, CD ROM, fax machines, cell phones, VCRs, desktop printers, scanners, gaming systems, related cords, and more
- Paint Products: Oil-based paint, latex paint, spray paint, artist paint, wood preservative, stain, caulk, sealer and more
- Batteries: Household batteries of various sizes: AA, AAA, C and D
- Garden Chemicals: Herbicide, insecticide, fertilizer, pesticide, and more
- Fluorescent Light Bulbs: Compact fluorescent lamps (CFL) and straight fluorescent tubes
- Thermometers and thermostats: Numerous items that contain mercury
- Flammable Items: Kerosene, gasoline, solvents and more
- Syringes and Lancets: Sharps, syringes, needles and lancets
- Swimming Pool Chemicals: Pool acid, stabilizer, chlorine

103

103

At Your Door Service – Scheduling a Pickup / Ineligible Materials

To schedule a pickup visit: https://www.wmatyourdoor.com/residential/



Items NOT accepted through this service		
✖ Asbestos	✖ Biological Waste	✖ Medicines and prescriptions
✖ Ammunition and explosives	✖ Commercial or business supplies	✖ Unknown or unlabeled materials
✖ Trash, including bulky items and furniture	✖ Incandescent light bulbs	✖ Appliances: washing machines, vacuums, tools, or refrigerators.
✖ Tires	✖ Liquid mercury	✖ Radioactive items
✖ Containers over 5 gallons	✖ Leaking or empty containers	✖ Smoke detectors
✖ Lamp fixtures	✖ Construction related materials	✖ Items improperly packaged for transportation

104

104



Waste Mgmt – Contract Renewal

(July 2022 – June 2028)

Changes Implemented:

- **Totes** – Uniform 96 gallon totes provided by Waste Mgmt
- **Stickers** – Sold by town Clerk for $3 each to be attached to additional bags of trash (not exceeding 60 lbs) that will not fit in the tote
- **Recycling** – also in totes, now collected bi-weekly
- **Bulk Pickup** – Once per month up to 3 items (call to schedule pickup)
- **Additional Tote** – Residents can add an additional tote for an annual charge of $150 with increases following the annual contract increases (contact the Town Clerk to setup)
- **Contract Increases** – 5% increase in July 2023 & July 2024. The last 3 years are tied to the CPI for Garbage & Trash **(2025 was 6.1% / 2026 was 3.7%).**

105

105

Waste Mgmt – Additional Totes & Bag Stickers









106

106

Waste Mgmt – Contract Renewal

(July 2022 – June 2028)

Financial Aspects of the Contract:

Garbage Collection Cost	Total Town: Per Parcel:	$910,798 $284	6 months at $74,048 + 6 months at $77,751 (estimated) 6 months at $23.08 + 6 months at $24.23
At-Your-Door Cost	Total Town: Per Parcel:	$99,100 $30	6 months at $8,053 + 6 months at $8,463 (estimated) 6 months at $2.51 + 6 months at $2.64
Recycling Cost	Based on Blended Value Calculation (example on next slide) – Could be good or bad Processing Fee is $93/ton Residue Fee is $240/ton Excess Contamination Fee is $275/ton Total Town: Per Parcel:		$40,000 estimated (monthly average is $3,300) $12
Fuel Surcharge / Fund Balance Policy	Each July can have an adjustment based on the average fuel price over the 12 months prior... Baseline fuel price of $4.33/gallon Total Town: Per Parcel:		$16,045 $5
Interest Revenue	Brings in $29,000 to buffer the cost of $9/parcel		
Total Cost	$284 + $30 + $12 + $5 - $9 = $322		
Rates change mid-year	July 2026 - July 1, 2026 - Not uncapped percentage of change over a twelve-month period using CPI-Garbage and Trash Collection. Town needs to budget for 6 months at current rate and 6 months at the anticipated new rate		

107

107

Waste Mgmt – Contract Renewal

(July 2022 – June 2028)

Recycling Cost - "Blended Value" Calculation Example:

Blended value netted the Town a rebate for 13 months & low costs for 6 months. Now, since the market changed, the Town is seeing astronomical recycling costs

Revenue Share Calculation – Single Stream				
Commodity	Index *	Current Composition %	Market Value/Ton	Values
OCC (Cardboard)	PPW OCC #11	13.52%	$ 145.00	$ 20.86
Mixed Paper (All other paper)	PPW #56 Mixed Paper	46.66%	$ 75.00	$ 36.51
Aluminum Beverage Cans	SMP for Aluminum Cans (Loose, cents/lb. dropped off @ RC)	0.24%	$1,740.00	$ 4.15
Steel/Tin Cans	SMP for Steel Cans (Sorted, baled, $/ton and picked up)	2.37%	$ 320.00	$ 7.59
PET (Plastic #1)	SMP for PET (baled, cents/lb, picked up)	3.70%	$ 600.00	$ 22.23
Natural HDPE (Plastic #2)	SMP for Natural HDPE (baled, cents/lb, picked up)	0.81%	$1,100.00	$ 7.58
Colored HPDE (Plastic #2)	SMP for Colored HDPE (baled, cents/lb, picked up)	1.31%	$ 940.00	$ 8.36
PP Plastics #5	Plastics PP post consumer (baled cents/lb, picked up)	0.34%	$ 460.00	$ 1.57
Glass	Actual Value	17.22%	$ (29.71)	$ (5.12)
Residue	Residue Fee	-7.09%	$ (240.00)	$ (16.99)
	Total/Blended Value	100.00%		$ 80.49
	MRF Processing Fee (Annual adjustment)			$ 93.00
	50% share above Fees			$ (2.51)

*Blended Value is Calculated Monthly.
*PPI means the higher of the prices issues by RISI Pulp & Paper Index for the New England Region, Domestic Price, 1st issue of the month retroactive to the first of the month.
*SMP means the higher of the price published at www.SecondaryMaterialsPricing.com for the New York Region, first dated price each month, retroactive to the first of the month
*Actual Value means the average price paid to or charged to the processing facility during the month of delivery, less any freight or other charges paid to third parties.
*Random Audits will be conducted periodically. If residue exceeds the 7% threshold, excess residue tonnage will be charged at a rate of $275.00/per ton.
*When blended value is above the processing fee, town gets 50% of the difference. When blended value is below the processing fee, Town pays processing fee minus the blended value.

108

108

PART B. TERMS AND CONDITIONS, ARTICLE 1, 1.16.4 CONTRACT PAYMENT SCHEDULE

There will be annual price adjustment on all rates and fees. The annual price adjustment schedule will be as follows:

a. July 1, 2023 – 5%
b. July 1, 2024 – 5%
c. July 1, 2025 – Net uncapped percentage of change over a twelve-month period using CPI-Garbage and Trash Collection.
d. July 1, 2026 - Net uncapped percentage of change over a twelve-month period using CPI-Garbage and Trash Collection.
e. July 1, 2027 - Net uncapped percentage of change over a twelve-month period using CPI-Garbage and Trash Collection.

In addition to the annual rate adjustment, effective July 1, 2023, and each July thereafter, there shall also be an adjustment based on the increase or decrease of diesel fuel cost, as measured by the U.S. Department of Energy, Energy Information Administration, (website https://www.eia.gov/dnav/pet/pet_pri_gnd_dcus_r1x_w.htm) for diesel (on-highway) for the New England region, from the established baseline cost of $4.85 per gallon (including taxes) of diesel fuel. Calculations will be based on a fixed 3,696 annual gallons of diesel.

Adjustments will be made annually on July 1, based on the cost of diesel for the twelve calendar months prior to adjustment (7/1/22 to 6/30/23) for the first such adjustment on July 1, 2023).

Adjustment Example:
Fuel Price (Avg. 12 mos. per DOE) = $4.35 per Gal
Established Baseline Fuel price = $4.85 per Gal
Increase /(decrease) = ($0.50 per Gal)
Fuel Adjustment ($0.50 x 308 Gals) = $154.00 Credit per month.

Table 2. Consumer Price Index for All Urban Consumers (CPI-U): U. S. city average, by detailed expenditure category



109

16%

Town of Boston, NY – Water Districts

16% of your Town Tax Covers:

- Water District Costs through ECWA
- Hydrant breaks and misc. repairs
- Debt payments on construction and repairs (varies by district)



Ongoing or recent repairs/upgrades:

District 1	District 2	District 3
• Crestwood Tank Repairs • Pump station improvements • Water line replacements	• Rice Hill Tank Repairs • New pump station generator • Water line replacements	• Wohlhueter Tank Repairs • New pump station generator

110

110

The Town's Waterlines are Lease Managed by ECWA

What does that mean?

The Town of Boston entered into Lease-Management Agreements with ECWA for District 1 and 2 back in 1986

Since then:

Town: Owns the Infrastructure (pipes in the ground, water towers, pump stations, and all related mechanical pieces). The Town has to pay for repairs/replacements because it owns the infrastructure.

ECWA: Operates, maintains, and ensures that the system works. They handle tasks like pumping, monitoring flow, repairs, and compliance with regulations. On the day to day, they handle water main breaks. At least yearly, they notify the town of what systems need replacement and where the most breaks have been occurring.

Additionally, they supply the water and bill the resident for each parcel's individual water usage.

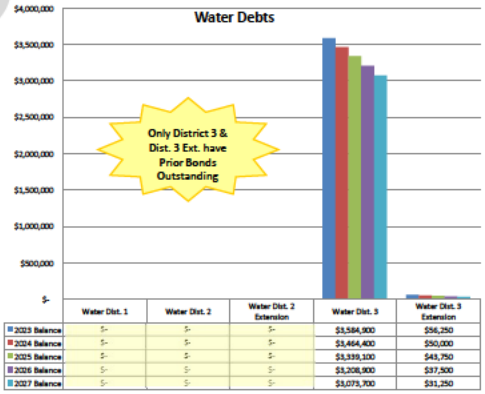


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16%

Town of Boston, NY – Prior Water Bonds



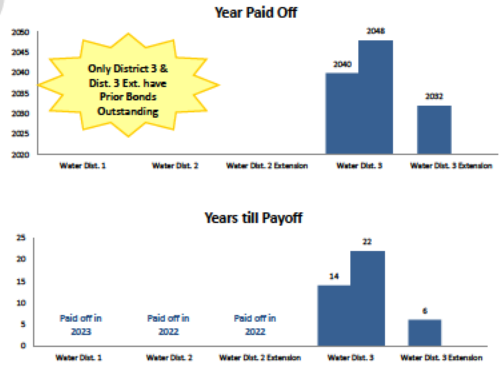
	Water Dist. 1	Water Dist. 2	Water Dist. 2 Extension	Water Dist. 3	Water Dist. 3 Extension
2023 Balance	$-	$-	$-	$3,584,900	$56,250
2024 Balance	$-	$-	$-	$3,464,400	$50,000
2025 Balance	$-	$-	$-	$3,339,100	$43,750
2026 Balance	$-	$-	$-	$3,208,900	$37,500
2027 Balance	$-	$-	$-	$3,073,700	$31,250

112

112

16%

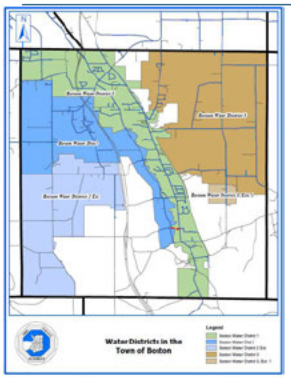
Town of Boston, NY – Prior Water Bonds



113

113

Total Length of Water Lines



Information regarding ongoing projects and current B.A.N.s (Bond Anticipation Notes) discussed in detail in next section

District Name	Length (Ft.)	Length (Mi.)
Boston Water District 1	160,180.43	30.34
Boston Water District 2	61,444.38	11.64
Boston Water District 2 Ext.	8,899.31	1.68
Boston Water District 3	87,352.82	16.54
Boston Water District 3, Ext. 1	2,532.14	0.48
	320,405.07	60.68

Source: Erie County Water Authority - GIS Mapping System

114

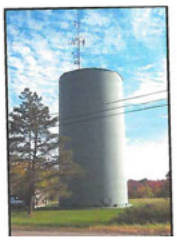
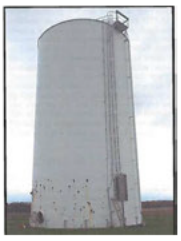
114

Town of Boston, New York

Water Projects

October 14, 2026

115

Water District 1 – Crestwood Tank | Water District 2 – Rice Hill Tank | Water District 3 – Wohlhueter Tank

WATER TANK REPAIRS

116

Water District 1 - Crestwood Tank

Before



After

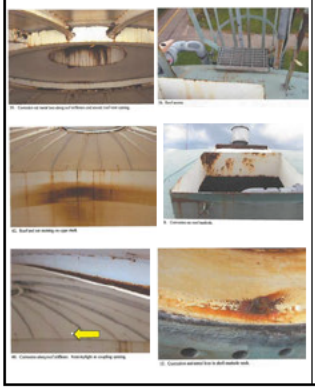


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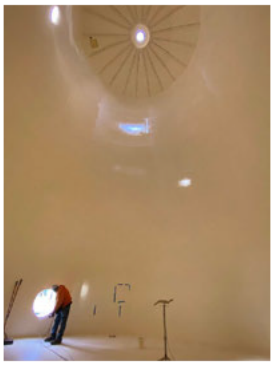
117

Water District 2 – Rice Hill Tank

Before



After



118

118

Water District 3 – Wohlhueter Tank

Before



After



119

119

Water Tank Repairs - $1,825,000 Bond Resolution - Dated 6/16/2021

See Resolutions 2021-34 & 2021-35 for Bond Resolution & 2021-36 for Agreement with ECWA to coordinate the repairs

TOWN OF BOSTON

COPY

TOWN OF BOSTON – RESOLUTION NO. 2021-36

AUTHORIZING COOPERATIVE AGREEMENT WITH ECWA FOR WATER TANK REFURBISHMENT

WHEREAS, the Town of Boston ("Town") and Erie County Water Authority ("ECWA") are parties to a Lease Management Agreement pursuant to which ECWA manages the Town's water distribution system and sales and distribution of water to customers in Town water districts; and

WHEREAS, the system managed by ECWA includes the Crestwood, Rice Hill, and Wohlhueter water storage tanks, which because of the impacts of time and wear and tear now require refurbishment; and

WHEREAS, ECWA has proposed entering into a cooperative agreement with the Town dated July 8, 2021 to coordinate and facilitate the refurbishment of the aforementioned water storage tanks as part of a larger project, with ECWA to handle design, bidding, awarding, and construction requisites for the project; and

WHEREAS, the proposed cooperative agreement provides that the Town will pay to ECWA the cost attributable to the refurbishment for the Crestwood, Rice Hill, and Wohlhueter water tanks upon completion of the construction project, provided the cost of the work attributable to the tanks is equal to or less than the following sums:

Tank	Maximum Cost
Crestwood	$375,000
Rice Hill	$635,000
Wohlhueter	$815,000;

* CONTINUED ON NEXT PAGE *

		Maximum Cost
District 1	Crestwood	$ 375,000
District 2	Rice Hill	$ 635,000
District 3	Wohlhueter	$ 815,000
		$ 1,825,000

Period of probable usefulness is 40 years

TOWN OF BOSTON – RESOLUTION NO. 2021-35

BOND RESOLUTION OF THE TOWN OF BOSTON, NEW YORK, ADOPTED JUNE 16, 2021, APPROPRIATING $1,825,000 FOR THE COST OF AN INCREASE AND IMPROVEMENT OF FACILITIES OF WATER DISTRICT NOS. 1, 2 AND 3, AND AUTHORIZING THE ISSUANCE OF BONDS OF SAID TOWN IN THE PRINCIPAL AMOUNT OF $1,825,000 TO FINANCE SAID APPROPRIATION

120

120

Bid in May 2022 / Completed May 2024

TANK TOTALS - BASE BID AND ALTERNATES	Rebid - 5/03/22 Amstar of WNY, Inc.	MGM Insulation	Engineer's Estimate	Original Low Bid - 2/08/22	Cooperative Agreement Projected Costs
TOTAL	$ 1,013,790	$ 1,169,600	$ 1,178,870	$ 1,093,350	$ 1,825,000
WOHLHUETER	$ 481,600	$ 582,600	$ 662,810	$ 529,100	$ 815,000
RICE HILL	$ 297,510	$ 333,600	$ 343,890	$ 303,250	$ 635,000
CRESTWOOD	$ 234,280	$ 254,600	$ 182,170	$ 261,000	$ 375,000

The rebid costs are lower than the original bid costs we received in February.

Bid Results came in at $1,013,790, significantly lower than anticipated... this is the amount the Town sold a BAN for

wendel

October 11, 2023

Clayton Johnson, PE
Erie County Water Authority
3030 Union Road
Cheektowaga, NY 14227-1067

SUBJECT: ERIE COUNTY WATER AUTHORITY
STORAGE TANK REFURBISHING - RICE HILL, WOHLHUETER, CRESTWOOD
PROJECT NO. 2021010103, CONTRACT W-0344
FINAL PAY APPLICATION & CONTRACT CLOSEOUT

Dear Mr. Johnson,

Erie County Water Authority's (ECWA's) Contract W-0344 Water Storage Tank Refurbishing - Rice Hill, Wohlhueter, Crestwood consisted of recoating and renovation to the Rice hill, Wohlhueter, and Crestwood Water Storage Tanks. Wendel, in part through our subconsultant JM Davidson Engineering, D.P.C. provided construction administration and resident inspection of the work that was performed by Amstar of Western New York, Inc.

Date of Start of Construction Contract	Date of Completion of Construction Contract
June 16, 2021	August 31, 2023

Please be advised that all work on the above referenced project has been completed in general conformance with the requirements of the Contract Documents. However, the Contractor is bound to the guaranties period as set forth in the Contract Document and shall return within that period to make repairs for any failure in the work performed. The Contractor is bound to perform the anniversary inspections as set forth in the Contract Documents.

We recommend Final Payment of $44,936.00 to Amstar of Western New York, Inc. for all work completed as indicted on Payment Application 5. The final contract value shall be $858,120.00. The balance to finish of $115,070.00 represents work removed from the project and contingency items not utilized at each tank.

Final payment from Town to ECWA for closeout of project was in May 2024

Project came in under budget by $115,070!

121

121

Bond Anticipation Note (BAN) Issuance – **NEW** Water Debt

TOWN BOSTON, NEW YORK
$1,013,790 BOND ANTICIPATION NOTES, 2022
SALE RESULTS

2022-2023

AMOUNT:	$1,013,790		
ISSUE DATE:	06-Oct-22	Bond Counsel:	Harris Beach PLLC
DUE DATE:	06-Oct-23		
# OF DAYS:	360	Fin. Advisor:	Capital Markets Advisors, LLC
Bond Year Dollars:	$1,013,790.00		

BIDDERS:	AMOUNT	COUPON	PREMIUM	NIC
Bank of Greene County	$1,013,790	3.870%	0.00	3.8700%
Roosevelt & Cross	$1,013,790	4.250%	214.00	4.2190%
Evans Bank	$1,013,790	4.360%	0.00	4.3600%
Oppenheimer & Co.	$1,013,790	4.750%	1,348.34	4.6170%
PURCHASER:	**AMOUNT**	**COUPON**	**PREMIUM**	**NIC**
Bank of Greene County	$1,013,790	3.870%	0.00	3.8700%

NET INTEREST CALCULATION:

Total Interest Due at Maturity	$39,233.67
Less: Premium received	0.00
Net Interest Cost	$39,233.67
Net Interest Rate	3.8700%

BAN for Water Tank Repairs sold effective 10/6/22 at a 3.87% interest rate
Interest of $39,233.67 due 10/6/23 and is split across all water funds

122

122

Bond Anticipation Note (BAN) Renewal – **NEW** Water Debt

TOWN BOSTON, NEW YORK
$1,013,790 BOND ANTICIPATION NOTES, 2023
SALE RESULTS

2023-2024

AMOUNT:	$1,013,790		
ISSUE DATE:	05-Oct-23	Bond Counsel:	Harris Beach PLLC
DUE DATE:	04-Oct-24		
# OF DAYS:	359	Fin. Advisor:	Capital Markets Advisors, LLC
Bond Year Dollars:	$1,010,971.92	Moody's Rating:	None

BIDDERS:	AMOUNT	COUPON	PREMIUM	NIC
Oppenheimer	$1,013,790	4.500%	2,706.00	4.2323%
Roosevelt & Cross	$1,013,790	5.000%	3,011.00	4.7322%
PURCHASER:	**AMOUNT**	**COUPON**	**PREMIUM**	**NIC**
Oppenheimer	$1,013,790	4.500%	2,706.00	4.2323%

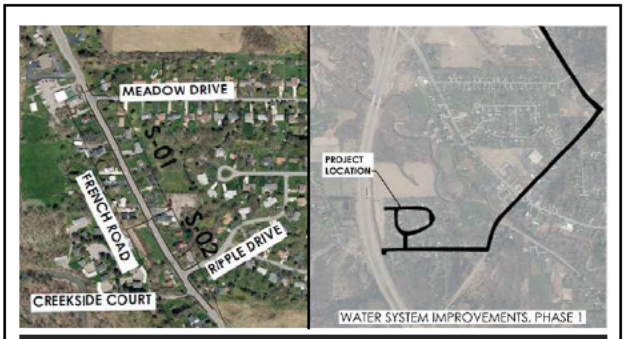
NET INTEREST CALCULATION:

Total Interest Due at Maturity	$45,493.83
Less: Premium received	2,706.00
Net Interest Cost	$42,787.83
Net Interest Rate	4.2323%

BAN Renewal for Water Tank Repairs sold effective 10/5/23 at a 4.5% interest rate with a premium bringing the net interest rate down to 4.2323%
Interest of $42,787.83 is due 10/4/24 and is split across all water funds
Will also owe 1st principal payment on the BAN in 2024 in the amount of $26,790.

123

123



WATERLINE REPLACEMENTS

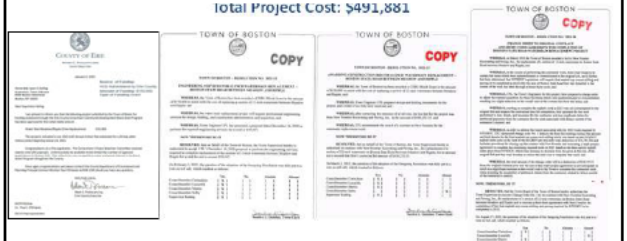
124

124

Boston State Road Between Meadow & Ripple Watermain Replaced in 2022/2023

Yes – this 1 small section took 3 years from start to finish!

Received $150,000 CDBG grant / ARPA Funds Covered the Remainder
Total Project Cost: $491,881



January 2021 – Awarded $150,000 CDBG

February 2021 – Resolution 2021-13 Engineering

March 2022 – Resolution 2022-13 Award Construction Bid

August 2022 – Resolution 2022-58 Close out Contract, Enter Short-Form Agreement for Come Back Work

September 2023 – Final Asphalt top course

2024 – Final bill paid to New Frontier

125

125

RFQ for Engineering Services – Town Water Projects



Received 4 proposals – Selected the 2 Engineers already operating as Town Engineers



126

126

Explaining Lease-Managed Water Districts

The Town is a **Lease-Managed Water District**. This means the infrastructure is publicly owned (Town owned) but operated and maintained by a public water authority (ECWA) through a contractual lease agreement.

Town of Boston

- Retains ownership of the infrastructure as an asset
- Maintains responsibility for major capital improvements, such as replacing aging water lines
- Pays the public authority (ECWA) a fee for the management services provided

Erie County Water Authority

- Manages the day-to-day business operations including billing & customer service
- Performs regular maintenance and non-capital repairs on the system
- Provides the actual water supply by delivering treated water in bulk

As ECWA is more familiar with the break history and day-to-day maintenance, they provide the Town a list every couple years of recommended repairs based on break history.



This 2020/2021 list was from when the Town started discussing doing the repairs. This was used to create the 1st Map Plan and Report in August 2020

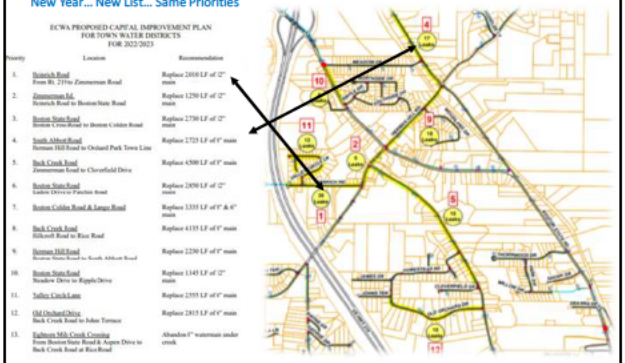
127

127

Water Line Repairs Needed

Note the concentration of leaks/breaks at the north end of town

New Year… New List… Same Priorities

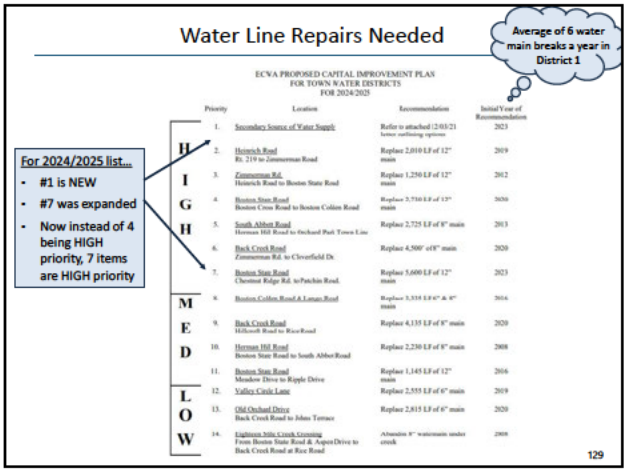


128

128

Water Line Repairs Needed

Average of 6 water main breaks a year in District 1

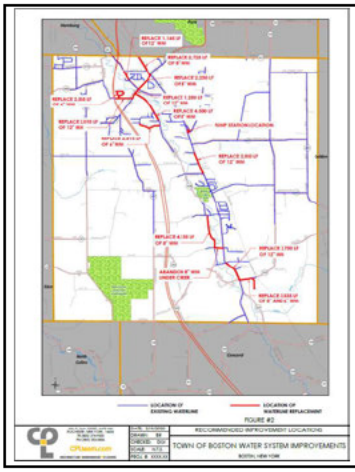


For 2024/2025 list…

- #1 is NEW
- #7 was expanded
- Now instead of 4 being HIGH priority, 7 items are HIGH priority

129

129



TOWN OF BOSTON
Water District 1 - Debt Service Summary
8/17/2020

DESCRIPTION	ESTIMATED TOTAL
Alternate 2 - Water Main Replacements	$ 10,235,281.88
Alternate 3 - Pump Station Improvements	$ 402,772.50
Alternate 2 and 3 Total Capital Cost =	$ 10,638,054.38
Estimated Debt Services (3.0% for 30 Years)=	$ 542,746.00
Number of EDUs=	1875
Estimated Debt Service/Unit/Year=	$ 289.46
Estimated Annual Water Cost=	$ 300.00
Existing Annual Debt=	$ 22.05
Total Estimated Unit Cost=	$ 611.51

Breakdown on next slide

Original Cost Estimate in August 2020 was $10.6 million

130

130

TOWN OF BOSTON
Water District 1 - Watermain Replacement Projects
8/17/2020

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	ESTIMATED UNIT PRICE	ESTIMATED TOTAL
1	Mobilization (2% of Construction Costs)	LS	1	$ 169,967.50	$ 169,967.50
2	Replace Existing 8" Water Main, Valve and Appurtenances	LF	4,170	$ 200.00	$ 1,364,000.00
3	Replace Existing 8" Water Main, Valve and Appurtenances	LF	15,525	$ 225.00	$ 3,493,125.00
4	Replace Existing 12" Water Main, Valve and Appurtenances	LF	9,985	$ 250.00	$ 2,496,250.00
5	Connection To Existing Water Main	EA	20	$ 5,000.00	$ 100,000.00
6	Abandon Existing 8" Water Main Under Eighteen Mile Creek	LS	1	$ 10,000.00	$ 10,000.00
7	Replace Existing Valve IG	LS	1	$ 5,000.00	$ 5,000.00
8	Maintenance and Protection of Traffic (3%)	LS	1	$ 224,951.25	$ 224,951.25
				Subtotal =	$ 7,493,293.75
				Contingency (10%) =	$ 717,329.38
				Legal, Engineering, Administration (20%) =	$ 2,024,958.75
				Total Estimated Capital Cost=	$ 10,235,281.88

Original Cost Estimate in August 2020: $10.2 million waterlines +$402,772 Pump Station = $10.6 million

TOWN OF BOSTON
Water District 1 - Pump Station Improvements
8/17/2020

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	ESTIMATED UNIT PRICE	ESTIMATED TOTAL
1	Mobilization (2% of Construction Costs)	LS	1	$ 6,075.00	$ 6,075.00
2	Install New 75 HP Pumps	EA	2	$ 100,000.00	$ 200,000.00
3	Interior Piping Modifications	LS	1	$ 30,000.00	$ 30,000.00
4	Metal Roof Replacement	SF	750	$ 25.00	$ 18,750.00
5	Man Door Replacement	LS	1	$ 5,000.00	$ 5,000.00
6	Site Drainage Improvements	LS	1	$ 50,000.00	$ 50,000.00
				Subtotal =	$ 309,825.00
				Contingency (10%) =	$ 30,982.50
				Legal, Engineering, Administration (20%) =	$ 61,965.00
				Total Estimated Capital Cost=	$ 402,772.50

This is the breakdown of the $10.6 million mentioned on the prior slide

131

131

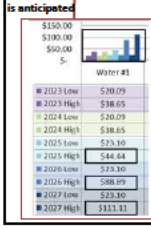
Cost estimates from CPL's 2020 Engineering Report

1. The estimated costs for the proposed project are detailed in Appendix C and summarized as follows:

Alternative 2 & 3: Water Main Replacement and Pump Station Improvements

Total Estimated Capital Cost:	$10,638,054.38
Annual Debt Service (30 years at 3.0%):	$542,746.00
Estimated Debt Service/Unit (1,875 units):	$289.46
Existing WD #1 Debt Service/Unit (1,875 units):	$22.05
Estimated Water Usage Costs:	$300.00
Total Estimated Unit Cost:	$611.51

Still not even half of what is anticipated



2023 Low	$20.09
2023 High	$38.65
2024 Low	$20.09
2024 High	$38.65
2025 Low	$23.10
2025 High	$44.44
2026 Low	$23.10
2026 High	$88.89
2027 Low	$23.10
2027 High	$111.11

Currently Water District 1 pays about $112/year ($23 maintenance + $89 capital) on a house with assessed value of $150,000 (slide #50)

2027 Budget increases Capital rate by 25% and will raise the cost on a house with assessed value of $150,000 to $134/year ($23 maintenance + $111 capital)

At the $10.6 million original cost estimate – this is what the new debt was estimated as per parcel per year for 30 years assuming a 3% interest rate

Project Cost Estimate

Construction Costs	$ 7,446,638
Engineering Fees	$ 1,276,967
Other Expenses	$ 851,044
Equipment Costs	$ -0-
Land Acquisition	$ -0-
Contingencies (10 % used)	$ 1,063,405
Subtotal Project Costs	$ 10,638,054
Deduct other funding sources (HUD, RD, etc.)	$ -0-
Add Est. Issuance Costs (Estimated issuance costs are approximately 3% of project costs)	$ 319,142
Total Amount to Finance	$ 10,957,196

32

132

VI. Potential Funding Sources

The following is a summary of various grant opportunities available for water infrastructure projects.

Water Infrastructure Improvement Act (WIIA)

The NYSEFC has allotted money to be provided as grants in order to assist municipalities in the improvement of their drinking water or wastewater infrastructure. The grants are awarded up to a maximum amount of $3 million or 60% of the project costs for water quality improvements and are given directly to the approved applicant. The state allocated $775 million for projects during the 2018/2019 state fiscal year.

All municipalities within New York State are eligible for a WIIA grant. The evaluation of projects to allocate funding will consider factors such as the water quality improvement, reduction in risk to public health, financial needs of the community, readiness to advance construction, and the level of demonstrated community support.

NYSEFC Drinking Water State Revolving Fund

The United States Environmental Protection Agency (EPA) allocates funds to New York State through the Environmental Facilities Corporation (NYSEFC) for the Drinking Water State Revolving Fund (DWSRF). The DWSRF allocates funds to all communities, giving no priority to any project based on the size of the community. The program provides financing for needed drinking water infrastructure improvements including work on water treatment plants, distribution systems, and tanks.

For a project to be eligible for funding under the DWSRF, the project must include construction or upgrading a water treatment plant or some part of the distribution network including water main and storage tanks. Funds are not provided for the maintenance or operation of facilities.

The DWSRF provides several different types of assistance including zero interest short term loans and low interest long term loans. Grants (in the form of principal forgiveness) and subsidized loans may be available for communities that can demonstrate financial hardship based on median household income (MHI).

The subsidized loans can have interest rate as low as 0% and are typically financed over a 30-year period. In order to be eligible for the loan, the project must serve residential population and must be environmentally significant as determined by the commissioner of the New York State Department of Environmental Conservation (NYSDEC).

The Town of Boston should ensure that any project it undertakes meets the requirements of DWSRF. For example, the Town should ensure that the requirements for the Davis-Bacon Wage Rates and the Minority and Women in Business Enterprise/Equal Employment Opportunity (M/WBE/EEO) requirements are met, even if financing for the project seems unlikely, as the event that funding becomes available is the immediate future.

USDA Rural Development

The USDA provides loans and grants to communities with no more than 10,000 people or to rural communities with no population limits. For the community to be eligible for these loans and/or grants it must:

- Be unable to commercially obtain a loan at reasonable rate/terms,
- Have the ability to repay the loan, and
- Maintain and operate the facilities; and the new facilities must be in compliance with all laws and standards.

The programs are administered on a national level by the Rural Utilities Service a branch of the USDA, through state offices that distribute the funds to districts and municipalities. Funding is formulated based on rural population, poverty, and unemployment.

The program is implemented in order to provide rural communities with basic human amenities and to promote growth of these rural areas. The program allocates funds for installation, repair, maintenance, or expansion of current facilities.

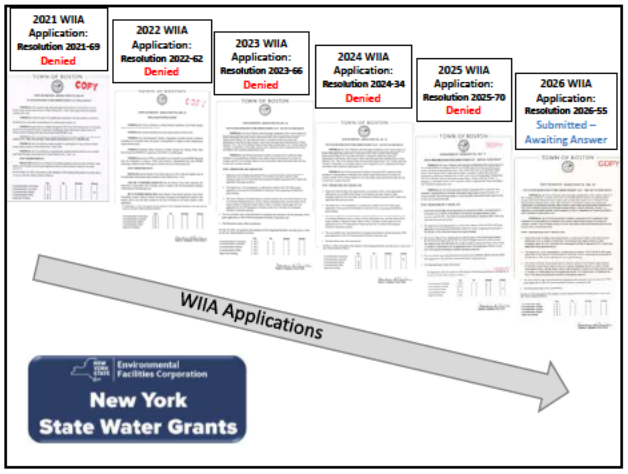
Loan stipulations include the repayment of the loan within 40 years or by the end of the design life (the lesser of the two). Loans come directly from the USDA, or are from commercial third-party lenders, in which case 90% is guaranteed by the USDA. The Town must own the facilities throughout the duration of the loan.

The USDA may award grants if the project is within a low to medium MHI range. Eligible projects must take place in a community where the population is not projected to decline below the designed project population. The grants are used to reduce costs to a reasonable level for the municipality and they can be used in conjunction with loans if the community is able to repay only part of the project cost.

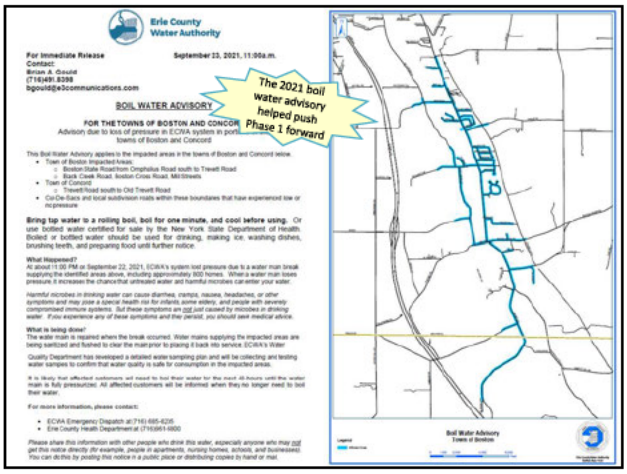
The USDA also provides grants to fund nonprofit organizations that provide technical support and training to rural communities with regard to water and waste disposal. There are several organizations operating throughout the country with offices in each state.

- Applied for CDBG Grant (awarded $100,000)
- Used ARPA Funds of over $300,000
- 6th Application for WIIA sent in to NYS EFC
- Will need to BAN/Bond the rest (initial bond resolution approved $10.8 mill – revised and re-adopted a new bond resolution in 2023)

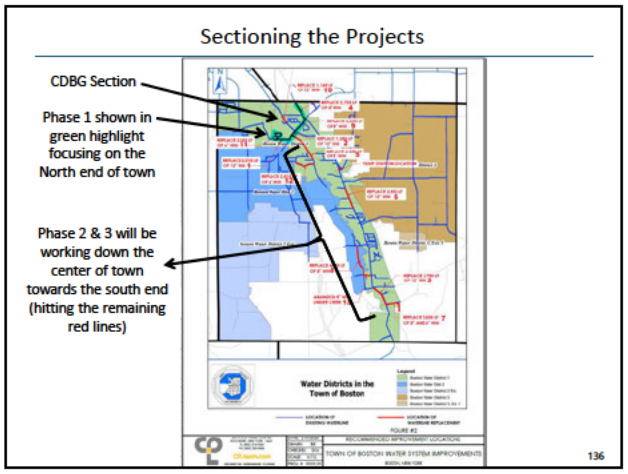
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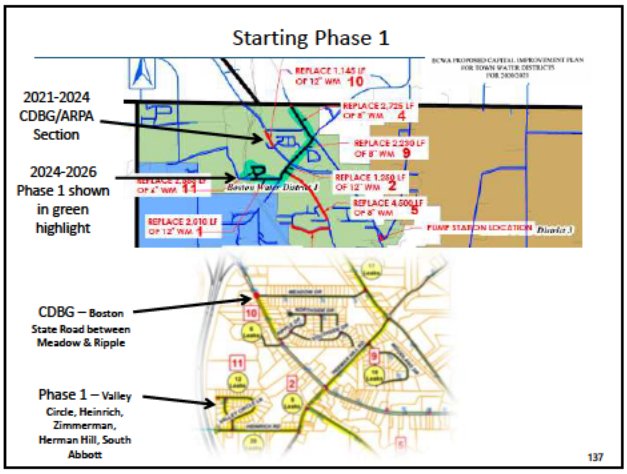
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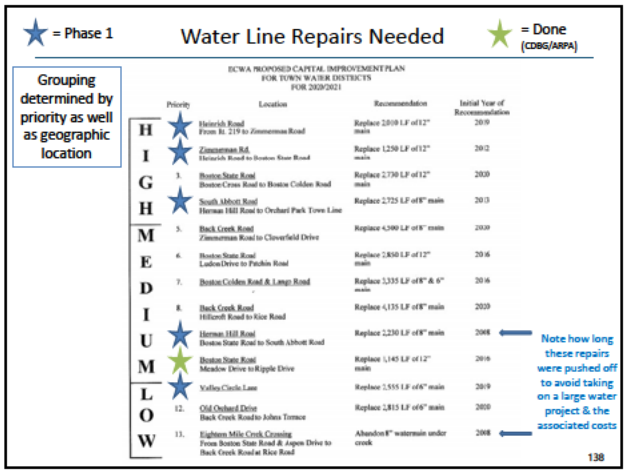
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136



137



138

Water Line Replacements – Phase 1
(September 2021 Cost Estimate)

1 year after original 2020 estimate of $10.6 million for the total project, there is now a Phase 1 estimate of $3.8 million

ARCHITECTURE ENGINEERING PLANNING
CPLteam.com
September 3, 2021

Supervisor Jason Leding
Town of Boston
8500 Boston State Road
Boston, New York 14025

RE: **PROPOSAL FOR ENGINEERING SERVICES TOWN OF BOSTON – WATERMAIN REPLACEMENT PHASE 1 OF 3 PHASE PROJECT**

Task	Fee
Survey and Mapping	$ 55,000
Design Services	$ 195,000
Bidding Services/Construction Admin	$ 39,000
Record Drawings	$ 6,000
Subtotal	$ 295,000
Construction Observation (based on 600 hours at $100 per hour)	$ 60,000
TOTAL	**$ 355,000**

TOWN OF BOSTON
Watermain replacement phase 1 of 3 phases
9/3/21

priority	Location	Description	Size	Unit Price	Unit	# units	Total
1	Heinrich Road, Route 219 to Zimmerman Road	Replace 2010LF of 12" WM	12	$275.00	FT	2010	$ 552,750.00
2	Zimmerman Road, Heinrich to Back Creek	Replace 1250 LF of 12" WM	12	$275.00	FT	1250	$ 343,750.00
4	South Abbott Road, Herman Hill to Town line	Replace 2725 LF of 8" WM	8	$250.00	FT	2725	$ 681,250.00
9	Herman Hill Road, From Boston State Road to South Abbott Road	Replace 2230 LF of 8" WM	8	$250.00	FT	2230	$ 557,500.00
11	Valley Circle Lane	Replace 2555 LF of 6" WM	8	$250.00		2555	$ 638,750.00
						Construction Subtotal	$ 2,774,000.00
						Contingency (10%)	$ 277,400.00
						Construction Total	$ 3,051,400.00
						Engineering and inpsection	$ 355,000.00
						Legal and Administrative (6%)	$ 182,970.00
						Total	$ 3,836,370.00

139

139

Water Line Replacements – Phase 1
(Sept 2022 updated costs)

1 year later, the 2021 estimate of $3.8 million for Phase 1 is now $5.2 million

TOWN OF BOSTON
Watermain replacement phase 1 of 3 phases
9/20/22 update

priority	Location	Description	Size	Unit Price	Unit	# units	Total
1	Heinrich Road, Route 219 to Zimmerman Road	Replace 2010LF of 12" WM	12	$375.00	FT	2010	$ 753,750.00
2	Zimmerman Road, Heinrich to Back Creek	Replace 1250 LF of 12" WM	12	$375.00	FT	1250	$ 468,750.00
4	South Abbott Road, Herman Hill to Town line	Replace 2725 LF of 8" WM	8	$350.00	FT	2725	$ 953,750.00
9	Herman Hill Road, From Boston State Road to South Abbott Road	Replace 2230 LF of 8" WM	8	$350.00	FT	2230	$ 780,500.00
11	Valley Circle Lane	Replace 2555 LF of 6" WM	8	$350.00	FT	2555	$ 894,250.00
						Construction Subtotal	$ 3,851,000.00
						Contingency (10%)	$ 385,100.00
						Construction Total	$ 4,236,100.00
						Engineering and inspection	$ 355,000.00
						Legal and Administrative (6%)	$ 211,805.00
						Total	$ 5,188,005.00

In one year, cost estimate rose from $3,836,370 to $5,188,005 (up $1,351,635)

At this point (2022):
- In Engineering design stage
- Hoping to get DOH/ECWA approvals late 2022/early 2023 (Did not actually come through till Summer 2024)
- Hoping to go out to bid in February/March 2023 (Actually ended up being July/August 2024)
- Construction summer of 2023 (Actually awarded end of 2024/ construction in 2025-2026)

Financing:
- WIIA – 2021 & 2022 applications on full project denied. Applied in 2023 -2026 for just phase 2 & 3.
- BAN (Bond Anticipation Note) – will go out to financing after bids received. Bond Resolution from November 2021 initiated this and was amended in July 2023 for updated costs (BAN issued October 2024)

140

140

Water Line Replacements – Phase 1
(May 2023 updated costs)

Another year passed and the cost estimate went from $5.2 million to around $5 million

TOWN OF BOSTON
Watermain replacement recommended by ECWA 2020-21
5/30/2023 Update

2022 CDBG

Location	Description	Size	Unit Price	Unit	# units	Total
Boston State Road, Meadow Drive to Ripple Drive	Replace 1145 LF of 12" WM	12	$375.00	FT	1145	$ 429,375.00
					Construction Subtotal	$ 429,375.00
					Contingency (15%)	$ 64,406.25
					Engineering and Inspection (13%)	$ 55,818.75
					Legal and Administrative (2%)	$ 8,587.50
					2022 CDBG Total (Rounded)	$ 559,000.00

Completed in 2022-2023 with CDBG/ARPA Funds

Phase 1

Location	Description	Size	Unit Price	Unit	# units	Total
Heinrich Road, Route 219 to Zimmerman Road	Replace 2010LF of 12" WM	12	$375.00	FT	2010	$ 753,750.00
Zimmerman Road, Heinrich to Back Creek	Replace 1250 LF of 12" WM	12	$375.00	FT	1250	$ 468,750.00
South Abbott Road, Herman Hill to Town line	Replace 2725 LF of 8" WM	8	$350.00	FT	2725	$ 953,750.00
Herman Hill Road, From Boston State Road to South Abbott Road	Replace 2230 LF of 8" WM	8	$350.00	FT	2230	$ 780,500.00
Valley Circle Lane	Replace 2555 LF of 6" WM	8	$350.00		2555	$ 894,250.00
					Construction Subtotal	$ 3,851,000.00
					Contingency (15%)	$ 577,650.00
					Engineering and Inspection (13%)	$ 500,630.00
					Legal and Administrative (2%)	$ 77,020.00
					Phase 1 Total (Rounded)	$ 5,007,000.00

Bid in August 2024

141

141

Water Line Replacements – Phase 2 & 3
(May 2023 updated costs)

Phase 2 is now $8.2 million and Phase 3 is $1.8 million for a total project cost estimate of $15.6 million (compared to original $10.6 million)

Phase 2

Location	Description	Size	Unit Price	Unit	# units	Total
Boston State Road (Boston Cross to Boston Colden Rd)	Replace 2730 LF of 12" WM	12	$375.00	FT	2730	$ 1,023,750.00
Back Creek Road (Zimmerman to Cloverfield)	Replace 4500 LF of 8" WM	8	$350.00	FT	4500	$ 1,575,000.00
Boston State Road (Ludolph Drive to Patchin Road)	Replace 2850 LF of 12" WM	12	$375.00	FT	2850	$ 1,068,750.00
Boston Colden Road and Lango Road	Replace 3335 LF of 8" and 6" WM	8	$350.00	FT	3335	$ 1,167,250.00
Old Orchard Drive (Back creek road to Johns Terrace)	Replace 2815 LF of 6" WM	8	$350.00	FT	2815	$ 985,250.00
Eighteen Mile Creek Crossing From Boston State Road and Aspen Drive to Back Creek Road and Rice Road	Abandon 8" Watermain under Creek	8	$60,000.00	EA	1	$ 60,000.00
Boston State Road	Pump Station Improvements		$433,500.00	LS	1	$ 433,500.00
					Construction Subtotal	$ 6,313,500.00
					Contingency (15%)	$ 947,025.00
					Engineering and Inspection (13%)	$ 820,755.00
					Legal and Administrative (2%)	$ 126,270.00
					Phase 2 Total (Rounded)	$ 8,208,000.00

Upcoming...

Phase 3

Location	Description	Size	Unit Price	Unit	# units	Total
Back Creek Road Hillcroft Road to Rice Road	Replace 4135 LF of 8" WM	8	$350.00	FT	4135	$ 1,447,250.00
					Construction Subtotal	$ 1,447,250.00
					Contingency (15%)	$ 217,087.50
					Engineering and Inspection (13%)	$ 188,142.50
					Legal and Administrative (2%)	$ 28,945.00
					Phase 3 Total (Rounded)	$ 1,802,000.00

Upcoming...

Project Total $ 15,656,000

142

142

Water Line Replacements – Amendatory Bond Resolution (July 2023)

Due to Total Project Cost increasing $5 million, an amended bond resolution was needed

2021 Original Bond Resolution authorized borrowing up to **$11,058,000** based on October 2021 total project cost estimate

2023 Amendatory Bond Resolutions increased authorized borrowing up to **$15,656,000** based on May 2023 total project cost estimate

TOWN OF BOSTON

TOWN OF BOSTON - RESOLUTION NO. 2021-64

BOND RESOLUTION OF THE TOWN OF BOSTON, NEW YORK, ADOPTED NOVEMBER 3, 2021, APPROPRIATING $11,058,000 FOR THE COST OF AN INCREASE AND IMPROVEMENT OF FACILITIES OF WATER DISTRICT NOS. 1 AND 2, AND AUTHORIZING THE ISSUANCE OF BONDS OF SAID TOWN IN THE PRINCIPAL AMOUNT OF $11,058,000 TO FINANCE SAID APPROPRIATION

TOWN OF BOSTON - RESOLUTION NO. 2023-64

RESOLUTION OF THE TOWN BOARD OF THE TOWN OF BOSTON, ERIE COUNTY, NEW YORK (THE "TOWN") PURSUANT TO SECTION 202-b OF THE TOWN LAW DETERMINING THAT IT IS IN THE PUBLIC INTEREST TO UNDERTAKE CERTAIN IMPROVEMENTS TO THE TOWN OF BOSTON WATER DISTRICT NOS. 1 AND 2 FACILITIES

TOWN OF BOSTON - RESOLUTION NO. 2023-65

AMENDATORY BOND RESOLUTION OF THE TOWN BOARD OF THE TOWN OF BOSTON, ERIE COUNTY, NEW YORK (THE "TOWN"), AMENDING AND RESTATING THE BOND RESOLUTION DATED NOVEMBER 3, 2021, AUTHORIZING THE ISSUANCE OF UP TO $15,656,000 IN SERIAL BONDS OF THE TOWN TO FINANCE CERTAIN IMPROVEMENTS TO THE TOWN OF BOSTON WATER DISTRICT NOS. 1 AND 2 FACILITIES

143

143

Water Line Replacements – Phase 1 Went out to Bid! (August 2024)

Finally got all health department & DOT approvals & went out to bid in July 2024

TOWN OF BOSTON
COUNTY OF ERIE, STATE OF NEW YORK
WATER SYSTEM IMPROVEMENTS, PHASE 1

ADVERTISEMENT FOR BIDS

Sealed Bids for the construction of the **Town of Boston Water System Improvements, Phase 1** will be received, by **the Town Clerk**, at the office of the **Town of Boston, 8500 Boston State Road, Boston, NY 14025,** until **2:00 pm** local time on **August 14, 2024,** at which time the Bids received will be **publicly** opened and read aloud.

This project involves the replacement of approximately 10,770 LF of 6, 8, and 12-inch water main and appurtenances on portions of Heinrich Road, Zimmerman Road, South Abbott Road, Herman Hill Road, and Valley Circle Lane in the Town of Boston.

Bids will be received for a single prime Contract. Bids shall be on a unit price basis, as indicated in the Bid Form.

August 20, 2024

Jason Leding, Supervisor
Town of Boston
8500 Boston State Rd
Boston, NY 14025

RE: TOWN OF BOSTON WATER SYSTEM IMPROVEMENTS, PHASE 1
CPL PROJECT NO. 822.16700.00
BID RECOMMENDATION

Dear Supervisor Leding:

The bids for this project were opened on August 14, 2024. We received a total of eight (8) bids. A copy of the bid tabulation is enclosed. The low bidder for this project was TN Site Contracting, Inc. from Hamburg, New York with a base Bid in the amount of $2,415,741.00.

The project budget was $3,851,000, not including contingency, resulting in a project that is significantly under budget. While this can be concerning, the fact that 5 out of the 8 bidders were within $253,000 of each other indicates that the bids were a true representation to complete the project.

8 Bids Received... only 1 of which exceeded the estimated cost of $3,851,000. Low Bid was 716 Site Contracting for $2,415,741

Original Estimate from Sept. 2021 was $2,774,000...
So the bid even came in lower than that!

144

144

Water Line Replacements – Phase 1 Went out to Bid! (August 2024)

8 Bids Received – Low Bid was 716 Site Contracting for $2,415,741

Water System Improvements, Phase 1
NYSEFC WIA #1890!
CPL Project #R22.16*01.00
Bid Opening: Wednesday, August 14, 2024

Bid Item	Description	Quantity	Unit	716 Site Contracting Unit Price	716 Site Contracting Base Bid	FBI Robinson Unit Price	FBI Robinson Base Bid	JD Northrup Unit Price	JD Northrup Base Bid	DJM Contracting Unit Price	DJM Contracting Base Bid
Base Bid											
1	Mobilization (shall not exceed 5%)	1	LS	$ 55,500.00	$ 55,500.00	$ 75,100.00	$ 75,100.00	$ 75,000.00	$ 75,000.00	$ 90,000.00	$ 90,000.00
2	Maintenance & Protection of Traffic	1	LS	$ 3,000.00	$ 3,000.00	$ 87,900.00	$ 87,900.00	$ 50,000.00	$ 50,000.00	$ 80,000.00	$ 80,000.00
3	Erosion Control	1	LS	$ 17,000.00	$ 17,000.00	$ 17,000.00	$ 17,000.00	$ 15,000.00	$ 15,000.00	$ 25,000.00	$ 25,000.00
4A	8-inch PVC Water Main	7,137	LF	$ 125.00	$ 891,999.00	$ 105.00	$ 749,385.00	$ 132.00	$ 941,884.00	$ 74.00	$ 528,138.00
4B	12-inch PVC Water Main	2,512	LF	$ 180.00	$ 452,160.00	$ 160.00	$ 401,920.00	$ 179.00	$ 449,648.00	$ 83.00	$ 208,496.00
5A	8-inch In-Line Gate Valves	22	EA	$ 2,400.00	$ 52,800.00	$ 3,000.00	$ 66,000.00	$ 3,142.00	$ 69,124.00	$ 8,650.00	$ 211,300.00
5B	12-inch In-Line Butterfly Valves	14	EA	$ 4,100.00	$ 57,400.00	$ 6,500.00	$ 91,000.00	$ 3,450.00	$ 48,300.00	$ 13,600.00	$ 181,200.00
6	Hydrant Assembly	20	EA	$ 8,000.00	$ 160,000.00	$ 8,800.00	$ 304,760.00	$ 8,000.00	$ 160,000.00	$ 11,400.00	$ 253,000.00
7	Fire Hydrant Abandonment	11	EA	$ 400.00	$ 4,400.00	$ 500.00	$ 5,500.00	$ 1,000.00	$ 11,000.00	$ 5,400.00	$ 59,400.00
8	Connection to Existing System Main	4	EA	$ 4,000.00	$ 16,000.00	$ 1,941.00	$ 12,764.00	$ 14,000.00	$ 112,000.00	$ 24,000.00	$ 97,000.00
9A	Directional Drill with 8-Inch DR-11 HDPE Carrier Pipe and 18" DR-17 HDPE Casing Pipe	278	LF	$ 200.00	$ 55,600.00	$ 237.00	$ 66,123.00	$ 180.00	$ 50,220.00	$ 320.00	$ 89,280.00
9B	Directional Drill with 12-Inch DR-11 HDPE Carrier Pipe and 18" DR-17 HDPE Casing Pipe	886	LF	$ 280.00	$ 250,080.00	$ 199.00	$ 176,712.00	$ 124.00	$ 110,112.00	$ 354.00	$ 314,352.00
10	Water Main Tie-In / Service Installation	8	EA	$ 4,139.00	$ 33,112.00	$ 2,200.00	$ 134,200.00	$ 1,750.00	$ 106,750.00	$ 2,200.00	$ 134,200.00
11	Cascade 3/4" - Service Installation	10	EA	$ 2,400.00	$ 24,000.00	$ 8,800.00	$ 252,000.00	$ 2,966.00	$ 203,620.00	$ 2,400.00	$ 68,000.00
12	Contingency	1	LS	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
	Total Base Bid				$ 2,415,741.00		$ 2,438,710.00		$ 2,479,397.00		$ 2,547,037.00

Bid Item	Description	Quantity	Unit	H&R General Unit Price	H&R General Base Bid	New Frontier Unit Price	New Frontier Base Bid	H&K Services, Inc. Unit Price	H&K Services, Inc. Base Bid	Cell Associates Unit Price	Cell Associates Base Bid
Base Bid											
1	Mobilization (shall not exceed 5%)	1	LS	$ 91,000.00	$ 91,000.00	$ 88,000.87	$ 88,000.87	$ 102,000.00	$ 102,000.00	$ 84,150.00	$ 84,150.00
2	Maintenance & Protection of Traffic	1	LS	$ 65,000.00	$ 65,000.00	$ 29,274.76	$ 29,274.76	$ 70,000.00	$ 70,000.00	$ 94,493.81	$ 94,493.81
3	Erosion Control	1	LS	$ 47,000.00	$ 47,000.00	$ 19,000.00	$ 19,000.00	$ 4,400.00	$ 4,400.00	$ 161,119.74	$ 161,119.74
4A	8-inch PVC Water Main	7,137	LF	$ 110.00	$ 785,070.00	$ 129.74	$ 925,954.38	$ 140.40	$ 995,783.00	$ 127.97	$ 913,324.89
4B	12-inch PVC Water Main	2,512	LF	$ 140.00	$ 351,680.00	$ 154.63	$ 388,501.67	$ 170.00	$ 427,040.00	$ 220.79	$ 554,594.48
5A	8-inch In-Line Gate Valves	22	EA	$ 2,300.00	$ 50,600.00	$ 2,639.56	$ 58,052.32	$ 4,200.00	$ 92,400.00	$ 4,537.27	$ 99,800.00
5B	12-inch In-Line Butterfly Valves	14	EA	$ 3,700.00	$ 51,800.00	$ 3,579.99	$ 50,119.86	$ 5,100.00	$ 71,400.00	$ 3,866.45	$ 54,130.37
6	Hydrant Assembly	20	EA	$ 8,300.00	$ 166,000.00	$ 8,317.17	$ 166,343.51	$ 12,000.00	$ 240,000.00	$ 10,896.95	$ 217,939.08
7	Fire Hydrant Abandonment	11	EA	$ 1,700.00	$ 18,700.00	$ 841.90	$ 9,260.90	$ 2,000.00	$ 22,000.00	$ 2,409.10	$ 26,500.10
8	Connection to Existing System Main	4	EA	$ 14,000.00	$ 56,000.00	$ 1,941.00	$ 12,764.00	$ 14,000.00	$ 112,000.00	$ 24,000.00	$ 97,000.00
9A	Directional Drill with 8-Inch DR-11 HDPE Carrier Pipe and 18" DR-17 HDPE Casing Pipe	278	LF	$ 230.00	$ 64,170.00	$ 817.81	$ 226,113.18	$ 1,000.00	$ 278,000.00	$ 440.00	$ 122,760.00
9B	Directional Drill with 12-Inch DR-11 HDPE Carrier Pipe and 18" DR-17 HDPE Casing Pipe	886	LF	$ 280.00	$ 247,600.00	$ 469.02	$ 403,423.78	$ 350.00	$ 621,400.00	$ 605.00	$ 537,245.00
10	Water Main Tie-In / Service Installation	8	EA	$ 2,600.00	$ 18,800.00	$ 1,267.92	$ 9,103.36	$ 1,000.00	$ 7,200.00	$ 1,948.10	$ 14,000.00
11	Cascade 3/4" - Service Installation	10	EA	$ 1,800.00	$ 13,000.00	$ 2,242.98	$ 16,078.50	$ 3,400.00	$ 245,000.00	$ 7,434.44	$ 535,000.00
12	Contingency	1	LS	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
	Total Base Bid				$ 2,404,119.00		$ 2,351,434.91		$ 3,511,713.00		$ 3,549,981.33

145

Water Line Replacements – Award Bid for Phase 1 (August 2024)

8 Bids Received – Low Bid was 716 Site Contracting for $2,415,741... Awarded the bid on 8/21/24

TOWN OF BOSTON
COPY

TOWN OF BOSTON – RESOLUTION NO. 2024-53

AWARD BID FOR WATERMAIN REPLACEMENT PHASE 1

WHEREAS, the Town of Boston tax three Town-operated water district that supply water from the Erie County Water Authority (ECWA) to a large portion of the town's residents; and

WHEREAS, the infrastructure is aging, with its oldest line dating back to the 1960's issuing to over 100 documented water main disruptions the system since 2019 with a list of suggested repairs and replacements provided by ECWA dating back to 2008; and

WHEREAS, Town Engineer CPL prepared a Nap, Plan and Report dated August 2020 and updated in October 2021 and May 2023 that designs a multi-phase Capital Improvement Plan to improve the system's drinking water infrastructure, with Phase 1 consisting of replacement of 11,775 linear feet of 6-inch, 8-inch, and 12-inch watermains along Heimrich Road, Zimmerman Road, South Abbott Road, Herman Hill Road, and Valley Creek Lane; and

WHEREAS, the Town held public hearings in 2021 and 2023 and subsequently approved Bond Resolutions authorizing up to $19,450,000 in serial bonds to finance the water infrastructure improvements is District Nos. 1 and 2 with Phase 1 estimated at $1,851,000 in construction costs; and

WHEREAS, the town held a bid opening on August 14, 2024 where a total of eight bids was received for Phase 1 of the watermain replacements; and

WHEREAS, the low bid for the project was from 716 Site Contracting in the amount of $2,415,741; and

WHEREAS, CPL notes that the low bid meets the project's requirements and that the bidder has satisfied all contractual, technical, financial stability, technical capability, and past performance, and therefore recommends the award of a contract to 716 Site Contracting for Phase 1 of the Watermain Replacements;

NOW THEREFORE BE IT

RESOLVED, that on behalf of the Town of Boston, the Town Supervisor hereby is authorized to contract with 716 Site Contracting for replacement of the 11,775 linear feet of watermain as specified in Phase 1 of the Nap, Plan and Report, for an amount not to exceed that firm's bid amount of $2,415,741.

On August 21, 2024, 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 Carmichae	X			
Councilmember Lucadhi	X			
Councilmember Martin	X			
Councilmember Selby	X			
Supervisor Kading	X			

Stephen L. Chamiec, Town Clerk

PROPOSAL FOR ENGINEERING SERVICES
TOWN OF BOSTON – WATERMAIN REPLACEMENT PHASE 1 OF 3 PHASE PROJECT

Our fee proposal to complete the work described above is as follows:

Task	Fee
Survey and Mapping	$ 55,000
Design Services	$ 195,000
Bidding Services/Construction Admin	$ 39,000
Record Drawings	$ 6,000
Subtotal	$ 295,000
Construction Observation (based on 600 hours at $100 per hour)	$ 60,000
TOTAL	$ 355,000

Engineer Costs – Phase 1
Construction Costs – Phase 1

146

145

146

Water Line Replacements – Financing for Phase 1 (Sept/Oct 2024)

8 Bids Received – Low Bid was 716 Site Contracting for $2,415,741... Awarded the bid on 8/21/24

Construction Costs	$	2,415,741
Engineering Costs	$	355,000
Admin Costs	$	259
Amount Financed by BAN Issuance	$	2,771,000
Water Tank Amount Re-Issued	$	987,000
Total 2024 BAN Issued	$	3,758,000

NEW MONEY & RENEWAL ISSUE — BOND ANTICIPATION NOTES

In the opinion of Harris Beach PLLC, Bond Counsel to the Town, under existing statutes, regulations, administrative rulings, and court decisions, and assuming continuing compliance by the Town with its covenants relating to certain requirements contained in the Internal Revenue Code of 1986, as amended (the "Code"), and the accuracy of certain representations made by the Town, interest on the Notes is excluded from gross income of the owners thereof for Federal income tax purposes and is not an "item of tax preference" for purposes of the federal alternative minimum tax imposed on individuals. However, interest on the Notes held by certain corporations that are subject to the Federal corporate alternative minimum tax is included in the computation of "adjusted financial statement income" for purposes of the Federal alternative minimum tax imposed on such corporations. Bond Counsel is also of the opinion that under existing statutes interest on the Notes is exempt from personal income taxes imposed by the State of New York or any political subdivision thereof (including The City of New York). No opinion is expressed regarding other Federal or State tax consequences arising with respect to the Notes. See "TAX MATTERS" herein.

The Notes will be designated by the Town as "qualified tax-exempt obligations" pursuant to Section 265 of the Code

TOWN OF BOSTON
ERIE COUNTY, NEW YORK

$3,758,000
BOND ANTICIPATION NOTES – 2024
(the "Notes")

Date of Issue: October 3, 2024 — Maturity Date: October 3, 2025

At the October 2024 BAN Renewal for the Water Tanks, the Town also issued new money for Phase 1

147

Bond Anticipation Note (BAN) Sale – **October 2024**

2024-2025

TOWN OF BOSTON, NEW YORK
ERIE COUNTY, NEW YORK
$3,758,000 BOND ANTICIPATION NOTES - 2024

SALE DATE:	17-Sep-24	FORM:	Local
TIME:	11:00	BK QUAL:	Yes
AMOUNT:	$3,758,000	RATING:	NA
ISSUE DATE:	03-Oct-24	BAN RATING:	NA
DUE DATE:	03-Oct-25		
# OF DAYS:	360	BOND CO:	Harris Beach PLLC
BYD:	$ 3,758,000.00	F.A.:	Capital Markets Advisors, LLC

BIDDERS:	AMOUNT	COUPON	PREMIUM	NIC
Greene County Commercial Bank	$ 3,758,000	3.690%	$ -	3.6900%
Oppenheimer & Co.	3,758,000	4.875%	2,250.00	4.8151%

WINNER:	AMOUNT	COUPON	PREMIUM	NIC
Greene County Commercial Bank	$ 3,758,000	3.690%	$ -	3.6900%

NET INTEREST CALCULATION:	AMOUNT	COUPON	INTEREST
Greene County Commercial Bank	$ 3,758,000	3.690%	$ 138,670.20
TOTAL INTEREST DUE AT MATURITY			$ 138,670.20
LESS PREMIUM			0.00
NET INTEREST COST			$ 138,670.20
NET INTEREST RATE			3.6900%

Reason for 15% Tax Increase in Water District 1 going into 2025

- BAN for Water Tank Repairs AND Phase 1 of Waterline Replacements sold effective 10/3/24 at a **3.69% interest rate** which is less than the 2023 rate of 4.5%
- **Interest** due 10/3/25 is $138,670 split across all water funds with the majority hitting District 1 due to the new $2,771,000 of Phase 1 being solely in District 1.
- **Principal** payment (water tank portion) due in 2025 will be $37,000 split across all water funds. 2026 will have another $35,000 principal on the water tank and $96,000 principal on Phase 1

148

147

148

Bond Anticipation Note (BAN) Sale – **October 2025**

2025-2026

TOWN OF BOSTON, NEW YORK
ERIE COUNTY, NEW YORK
$3,721,000 BOND ANTICIPATION NOTES - 2025

SALE DATE:	17-Sep-25	FORM:	Local
TIME:	11:00	BK QUAL:	Yes
AMOUNT:	$3,721,000	RATING:	NA
ISSUE DATE:	01-Oct-25	BAN RATING:	NA
DUE DATE:	01-Oct-26		
# OF DAYS:	360	BOND CO:	Harris Beach Murtha Cullina PLLC
BYD:	$ 3,721,000.00	F.A.:	Capital Markets Advisors, LLC

BIDDERS:	AMOUNT	COUPON	PREMIUM	NIC
Greene County Commercial Bank	$ 3,721,000	3.499%	$ -	3.4990%
Oppenheimer & Co.	3,721,000	4.375%	2,808.00	4.2995%

WINNER:	AMOUNT	COUPON	PREMIUM	NIC
Greene County Commercial Bank	$ 3,721,000	3.499%	$ -	3.4990%

NET INTEREST CALCULATION:	AMOUNT	COUPON	INTEREST
Greene County Commercial Bank	$ 3,721,000	3.499%	$ 129,862.90
TOTAL INTEREST DUE AT MATURITY			$ 129,862.90
LESS PREMIUM			0.00
NET INTEREST COST			$ 129,862.90
NET INTEREST RATE			3.4990%

Reason the Capital Code of Water District 1 was doubled on the 2026 Budget

- BAN for Water Tank Repairs AND Phase 1 of Waterline Replacements sold effective 10/2/25 at a **3.49% interest rate** which is less than the 2024 rate of 3.69%
- **Interest** due 10/2/26 is $129,863 split across all water funds with the majority hitting District 1.
- **Principal** payment on the water tank portion due in 2026 will be $35,000 split across all water funds as well as the first principal payment will be due on Phase 1 in the amount of $96,000 paid solely by District 1 & 1 Ext.

149

Water Line Replacements – Phase 1 Status Update (October 2025)

Pictures from construction: Old vs. New Pipes



150

149

150

Water Line Replacements – Phase 1 Status Update (October 2025)

Pictures from construction: Old vs. New Pipes



151

151

Water Line Replacements – Phase 1 Status Update (October 2025)

Pictures from construction: Crossing 391



152

152

Water Line Replacements – Phase 1 Status Update (October 2025)

Pictures from construction: Interconnects to Houses



153

153

Water Line Replacements – Phase 1 Status Update (October 2025)

Pictures from construction: Reconstruction



154

154

Water Line Replacements – Phase 1 Status Update (October 2025)

Date of Issuance: 07/09/25
Owner: Town of Boston
Contractor: 716 Site Contracting, Inc.
Engineer: CPL
Project: Water System Improvements, Phase 1

Original Contract Price:

$ 2,415,741.00

[Increase] [Decrease] from previously approved Change Orders No. 1 to No. 1:

$104,151.00

Contract Price prior to this Change Order:

$ 2,520,092

[Increase] [Decrease] of this Change Order:

$ 27,814.00

Contract Price incorporating this Change Order:

$ 2,547,906

2 Change Orders were approved, (both per discussions with ECWA and NYSDOT)

- 1st was regarding moving the Heinrich Section into the road
- 2nd relates to changes in the planned Creek & Road Crossings

The Contract is modified as follows upon execution of this Change Order:

Description:
Add for select fill/pavement for realignment of water main into roadway along Heinrich. ADD $65,715
Add tapping sleeve at interconnect #2 per ECWA – ADD $15,136
Add for mill/pave at Zimmerman crossings per DOT – ADD $13,500

The Contract is modified as follows upon execution of this Change Order:

Description: CHANGES DUE TO DRAWING REVISIONS FROM ECWA & NYSDOT

DEDUCT - AIS STEEL – ($6,750)
ADD – ADDL LABOR TO TRENCH THROUGH HEINRICH CREEK – $8,350*
ADD – 16" HDPE DRILL AT 19 MILE CREEK – 180LF @ $645/LF - $116,100*
ADD – 16" HDPE DRILL W/ 24" CASING AT ROUTE 391 – 80LF @ $550/LF - $44,000*
ADD – 10" HDPE DRILL W/ 16" CASING ACROSS HEINRICH HILL – 50LF @ $250/LF - $12,500*
DEDUCT – 8" PVC DIRECT BURY – 476' @ $124/LF – ($59,088)**
ADD – 12" PVC DIRECT BURY – 594LF @ $188/LF - $111,672**
DEDUCT – 12" HDPE DRILL W/ 18" CASING – 80LF @ $285.00 – ($253.080)**
TOTAL – ADD - $27,814.00
*TO BE SHOWN AS NEW ITEM IN SOV **QUANTITY ADJUSTMENT MADE IN SOV

Project still running lower than initial cost estimates ($2,774,000 from 2021 or $3,851,000 from 2023)... Additional costs will be paid for from interest earned on the BAN or pulled out of Fund Balance

155

155

Water Line Replacements – Phase 1 Status Update (October 2025)

August 2025 – Partial Completion of 9,650 of the 10,770 linear feet (90% Complete)

August 7, 2025

Mark Jamruz
Erie County Water Authority
3030 Union Road
Cheektowaga, NY 14227-1097

RE: TOWN OF BOSTON
WATER MAIN IMPROVEMENTS – PHASE 1
PARTIAL CERTIFICATION OF COMPLETION
CPL PROJECT # f22.16755.00

Dear Mr. Jamruz:

On behalf of the Town of Boston, we are submitting the enclosed Partial Ce of Completed Works for the above referenced project located along Heinr Valley Circle and Zimmerman Road, approximately 7,350 linear feet of 8 approximately 2,500lf of 12-inc PVC water main. The remainder of the proj Zimmerman/Herman Hill Road and S. Abbott will be completed in the ne and a Certificate of Completion for this portion of the project will be n separately.

The water main was built in accordance with the plans and current AWWA S Based on the enclosed test results, the new water main is within ac standards. Therefore, we request permission to place this portion of the n main in service and to begin connecting water services in this area.

Included with the attached certification are the pressure test data sheets bacteriological results provided by Eastax for your review. The record dra be completed at the conclusion of the entire project and will be forwarded t for your use.

Please contact me at 716.998.9950 if you have any questions.

Sincerely,

Wade M. Starnes
Senior Construction Project Manager

ERIE COUNTY DEPARTMENT OF HEALTH
Bureau of Public Water
Engineering Section
95 Franklin Street, Room 931
Buffalo, New York 14202

CERTIFICATE OF CONSTRUCTION COMPLIANCE

Project Description:
Name of Project: Town of Boston Water Main Improvements – Ph1 (partial)
Location: Heinrich Rd, Valley Circle & Zimmerman Rd (From Heinrich to Rock Creek)
Description: Installation of approximately 7,150 LF of 8" PVC water main and approximately 2,500 LF of 12" PVC water main including all required appurtenances

Approval Date: 7/11/25
Erie County Health Department Permit Number: 2025-CPP1-QH

Construction of the above project must be under the supervision of a person or firm licensed to practice professional engineering, architecture or land surveying with Exemption Certificate (Section 7209 previous 7-208/NYS education Law) in the State of New York, as required under the State Education Law. The person or firm supervising the above project must file this Certificate of Construction Compliance within 30 days after completion of construction, with the applicable Erie County Health Department office.

Date of Start of Construction	Date of Completion
8/5/25	8/5/25

I here by certify that the above project has been constructed in accordance with the plans and specifications which were approved by the Erie County Health Department on the above date

8/7/25
Date

Signature of Supervising Engineer

CPL
Name of Firm of Office

156

156

Water Line Replacements – Phase 1 Status Update (October 2026)

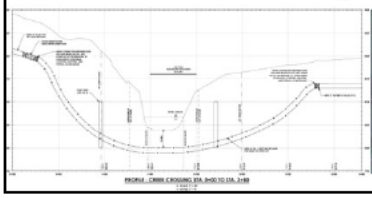
18-Mile Creek Crossing

- Drilling did not work
- Awaiting Emergency Permit for Open Cut (awarded in November 2025 but then the weather did not allow for work to proceed… had to wait till Spring 2026)

Erie County Department of Health

Public Health







157

157

Water Line Replacements – Phase 1 Status Update (October 2026)

May 2026 – Completion of 18 Mile Creek Crossing

May 13, 2026

Mark Jamruz
Erie County Water Authority
3030 Union Road
Cheektowaga, NY 14227-1097

RE: TOWN OF BOSTON
WATER MAIN IMPROVEMENTS – PHASE 1
CERTIFICATION OF COMPLETION
CPL PROJECT # R22.10755.00

Dear Mr Jamruz:

On behalf of the Town of Boston, we are submitting the enclosed Certification of Completed Works for the remainder of the above-mentioned project located along Zimmerman Road under 18 Mile Creek. This area includes approximately 125 linear feet (L.f.) inch PVC water main and 275 feet of 16" HDPE water main. The previous area completed along Heinrich, Valley Circle, Zimmerman, and S Abbott Rd was approved by ECWA on 8/12/2025 and 9/9/25.

The water main was built in accordance with the plans and current AWWA standards. Based on the enclosed test results, the new water main is within acceptable standards. Therefore, we request permission to place this portion of the new water main in service, begin connecting water services in this area, and making final interconnections.

Included with the attached certification are the pressure test data sheets and the bacteriological results provided by Biotrax for your review. The record drawings will be completed at the conclusion of the entire project and will be forwarded separately for your use.

Please contact me at 716.508.9950 if you have any questions.

Sincerely,

Wade M. Stamas
Senior Construction Project Manager

ERIE COUNTY DEPARTMENT OF HEALTH
Bureau of Public Water
Engineering Section
95 Franklin Street, Room 931
Buffalo, New York 14202

CERTIFICATE OF CONSTRUCTION COMPLIANCE

Project Description:

Name of Project: Town of Boston Water Main Improvements – Ph1 (remainder)

Location: Zimmerman Rd – 18 Mile Creek crossing

Description: Installation of approximately 535' of 12" PVC water main and approximately 275 of 16" DIPE water main including all required appurtenances

Approval Date: 7/11/25 — Erie County Health Department Permit Number: 088-CON128

Construction of the above project must be under the supervision of a person or firm licensed to practice professional engineering, architecture or land surveying with Exemption Certificate (Section 7209 provision 2 of NYS education Law) in the State of New York, as required under the State Education Law. The person or firm supervising the above project must file this Certificate of Construction Compliance within 30 days after completion of construction, with the applicable Erie County Health Department office.

Date of Start of Construction: 5/5/25 — Date of Completion: 5/13/26

I hereby certify that the above project has been constructed in accordance with the plans and specifications which were approved by the Erie County Health Department on the above date

5/13/26 — Date

Signature of Supervising Engineer

Name of Firm of Office — CPL

158

158

Water Line Replacements – Phase 1 Status Update (October 2026)

July 2026 – Pay App 6 leaves the project at 99.45% Complete

Why is Phase 1 not Fully Complete yet?
There is still a punch list of items that need to be settled. Some examples are below. These little things sometimes take more time than the waterline replacement themselves



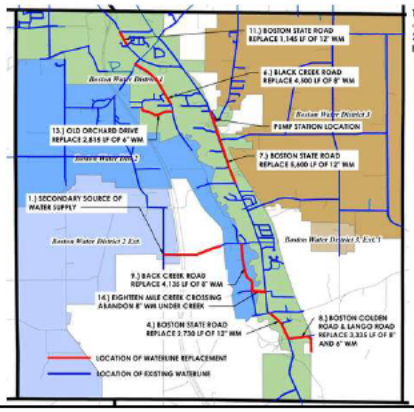


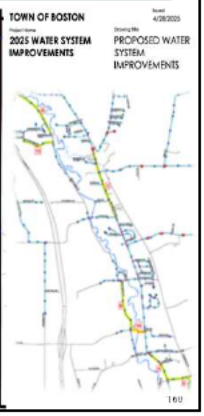
Oct 2026 – All items complete except for 2

159

159

Water Line Replacements – Phase 2





160

160

Water Line Replacements – Phase 2

Engineering Cost Related to Phase 2 – Resolution 2025-91

October 7, 2025

Supervisor Jason Kieding and Town Board Members
Town of Boston
8500 Boston State Road
Boston, NY 14025

Re: **Town of Boston**
Phase 2 Water System Improvements
Engineering Services Proposal

Supervisor Kieding and Town Board Members:

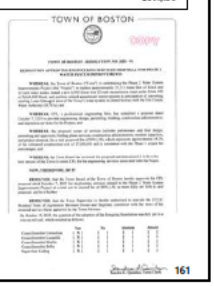
CPL is pleased to submit this proposal to provide engineering design and construction services for the replacement of existing water mains associated with the Phase 2 Water System Improvement Project.

The Phase 2 project includes replacing approximately 13,115 linear feet of 8-inch and 12-inch water mains including the installation of new valves, hydrants, water services, and related appurtenances along various roads within the Town of Boston. The project also includes the installation 6,900 linear of 12-inch water main as a new second water supply feed located under Route 400 at Polish Hill Road. These improvements are being undertaken in anticipation of converting the existing Lease-Managed areas of the Town of Boston water system to Direct Service with the Erie County Water Authority (ECWA).

As you know, the Town has previously applied multiple times for New York State Environmental Facilities Corporation (NYSEFC) Water Infrastructure Improvement Act (WIIA) grants but was unsuccessful. The Town submitted another WIA application for Phase 2 in July 2025, but announcements have not been made yet. If unsuccessful, we feel this project would also be a strong candidate for a 2026 Intermunicipal Grant (IMG), as it supports system consolidation by transferring ownership to ECWA. In anticipation of potential funding, we will ensure the bidding documents comply with the requirements of the NYSEFC.

Task	Description	Fee
1	Preliminary Design	$412,800
2	Final Design & Approvals	$367,800
3	Bidding Phase	$27,090
4	Construction Administration Services	$168,640
5	Construction Observation & Inspection	$180,000
6	Project Closeout & Record Drawings	$32,800
	TOTAL	$991,130

Roughly 4.3 miles of water line
(Think 219 North Boston exit to Orchard Park exit)



161

161

Water Line Replacements – Phase 2

May 2025 – New Engineering Report Condensing Phase 2 & 3 into a singular remaining phase… adds the Secondary Source recommendation from ECWA's 2024/2025 Recommendations (not on previous Engineering Reports or Bond Resolutions – will need to Amend the Bond Resolutions again before we can go out for financing on this

ECWA PROPOSED CAPITAL IMPROVEMENT PLAN
FOR TOWN WATER DISTRICTS
FOR 2024/2025

Priority	Location	Recommendation	Initial Year of Recommendation
1.	Secondary Source of Water Supply	Refer to attached 12/03/21 letter outlining options	2023

4.2 COST ANALYSIS

Opinion of Probable Cost

The Opinion of Probable Cost for **Alternative 1** and **Alternative 2** presents a detailed breakdown of anticipated expenses for improvements to existing infrastructure, assuming the use of PVC water main materials. This portion of the project includes the installation of approximately 16,375 linear feet (LF) of 12-inch, 11,970 LF of 8-inch, and 2,815 LF of 6-inch PVC water main, associated gate valves, hydrant assemblies, and water service replacements. Individual project costs of each priority are included in **Appendix C.**

ECWA Opinion of Probable Cost

Priority	Location	Project Costs
1	Secondary Source of Water Supply	$1,620,000.00
4	Boston State Road (Boston Cross Road to Boston Colden Road)	$1,070,000.00
6	Back Creek Road (Zimmerman Rd to Clowerfield Dr)	$1,260,000.00
7	Boston State Road (Chestnut Ridge Rd to Patchin Rd)	$1,820,000.00
8	Boston Colden Road and Lango Road	$860,000.00
9	Back Creek Road (Hilcroft Road to Rice Road)	$1,120,000.00
11	Boston State Road (Meadow Drive to Ripple Drive)	$442,000.00
13	Old Orchard Drive (Back Creek Road to Johns Terrace)	$750,000.00
14	Eighteen Mile Creek Crossing Abandonment	$120,000.00
	Total ECWA Projects=	**$ 9,260,000.00**

Priority 11 Already Fixed

162

162

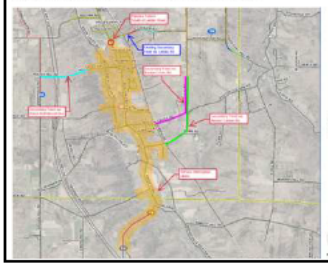
Water Line Replacements – Phase 2 (Addition of Secondary Source)

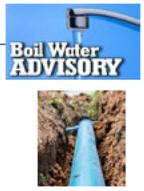
Priority 1: Secondary Source of Water Supply – Rice Hill Tank Service Area Via Polish Hill/Hillcroft Road

In 2021, the Erie County Water Authority (ECWA) submitted a letter of recommendation to the Town of Boston Supervisor and Town Board regarding the installation of a secondary source of water supply for the Town. ECWA presented three alternative options, and after careful consideration, the Town has selected Alternative 3 – Rice Hill Tank Service Area via Polish Hill and Hillcroft Road.

The need for this secondary source was underscored by a recent water service interruption near 8088 Boston State Road, which is served by a single transmission main. The break resulted in a complete outage for areas south of the break and required a boil water notice due to the extended duration of the shutdown. This incident highlighted the vulnerability of the system and the lack of redundancy in the Town's water infrastructure. Given the condition of the aging main along Boston State Road, the frequency of such service disruptions is expected to increase without improvements.

To address this concern, ECWA evaluated three preliminary alternatives to supply a secondary feed to the area south of Liebler Road. These include Alternative 1 via Boston Colden Road, Alternative 2 via Boston Cross Road, and Alternative 3 via Polish Hill and Hillcroft Road.





ERIE COUNTY WATER AUTHORITY

December 3, 2021

The Honorable Jason Kiehn
Supervisor of Town of Boston
8088 Boston State Rd.
Boston, NY 14025

Re: Secondary Supply to Town of Boston
ECWA Project No.: 19XXX413

Dear Supervisor Kiehn:

As you are aware, the Town of Boston recently experienced a service interruption due to a watermain break near 8088 – Boston State Road (CR #16XX). This main is supplied via a single transmission main along Boston State Road and as such, due to the interruption the entire service area south of the break was out of service. Unfortunately, this event resulted in the need to issue a boil water notice for the area due to the length of time that the mains in the area were shut down.

Due to the lack of redundancy within the Town's water system and the history of deterioration of the single transmission main along Boston State Road, the frequency of service interruptions like the one experienced in September will most likely increase in the future. In response to this event, the Erie County Water Authority (ECWA) is recommending that the Town start exploring their options for a secondary feed.

ECWA conducted a preliminary review of three alternatives to supply a secondary source of water supply to the area south of Liebler Road. The three alternatives include the following and are shown graphically on Figure 1:

- Alternative 1 – Wolfhunter Tank Service Area via Boston Colden Road
- Alternative 2 – Wolfhunter Tank Service Area via Boston Cross Road
- Alternative 3 – Rice Hill Tank Service Area via Polish Hill – Hillcroft Road

163

Water Line Replacements – Phase 2 Engineering Report

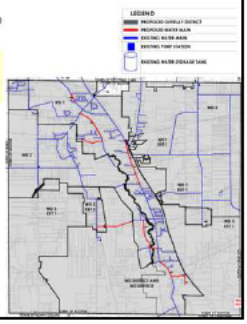
Alternative 1 – ECWA Recommended Improvements and Overlay District

This alternative involves implementing water system improvements identified by the Erie County Water Authority (ECWA) in its 2024/2025 Capital Construction Projects Letter. The project focuses on strengthening water system resiliency and replacing and abandoning aging water distribution infrastructure. Proposed improvements include installing a 12-inch water main on Polish Hill/Hillcroft Road to serve as a secondary source of water supply for the Town. Existing water mains on segments of Boston State Road, Back Creek Road, Boston Colden Road, Lango Road, and Old Orchard Drive will be replaced. Additionally, an existing 8-inch water main crossing beneath Eighteen Mile Creek will be abandoned.

The scope of work includes installing approximately 16,375 linear feet (LF) of 12-inch, 11,970 LF of 8-inch, and 2,815 LF of 6-inch water mains. All new mains will be constructed of polyvinyl chloride (PVC) pipe. Hydrants will be installed at approximately 500-foot intervals, and valves will be spaced at roughly 1,000-foot intervals to allow for proper isolation and system control.

In addition to these infrastructure improvements, this alternative proposes creating a new water overlay district encompassing the entire Town of Boston. This district would help distribute the financial costs of future system upgrades and existing debts across a larger user base, thereby lowering user costs. An overlay district would reduce the future costs of providing new infrastructure in existing water districts and distribute expansion costs to new users outside those districts.

This project replaces aging infrastructure, abandons old mains, improves water safety and resiliency by providing a secondary water source, and establishes an overlay district to support future system expansion and cost-sharing.



164

Water Line Replacements – Phase 2 Engineering Report

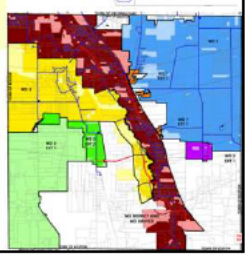
Alternative 2 – ECWA Recommended Improvements without Overlay District

This alternative includes the same system improvements identified by the Erie County Water Authority (ECWA) in its 2024/2025 Capital Construction Projects Letter as described in **Alternative 1**. These improvements focus on enhancing system resiliency by replacing aging water distribution infrastructure and constructing a secondary source of water supply via a 12-inch water main along Polish Hill and Hillcroft Road. The improvements include replacing existing water mains on Boston State Road, Back Creek Road, Boston Colden Road, Lango Road, and Old Orchard Drive, and abandoning an existing 8-inch main beneath Eighteen Mile Creek.

The scope of work includes approximately 16,375 linear feet (LF) of 12-inch, 11,970 LF of 8-inch, and 2,815 LF of 6-inch PVC water main. Hydrants will be installed at 500-foot intervals, and isolation valves spaced at approximately 1,000-foot intervals to enhance operational control and maintenance efficiency.

Unlike **Alternative 1**, this option does not include the creation of a town-wide water overlay district. Instead, capital costs for water system upgrades will be allocated solely within the boundaries of each water district where the improvements occur. The Town will continue to fund and maintain its water infrastructure under the existing arrangements.

This alternative achieves the same physical improvements and system benefits as **Alternative 1** while maintaining the current funding structure, with each district bearing responsibility for its own improvements.



165

Water Line Replacements – Phase 2 Engineering Report

The Town needs to decide if they will be creating the district overlay as that changes potential cost structures and future budgets.

Funding Scenarios

Item	No Grant	WIIA
Capital Cost	$9,260,000.00	$9,260,000.00
WIIA (5M or 60% of Project Costs)		$5,000,000.00
Net Project Cost	$9,260,000.00	$4,260,000.00
Interest Rate	6%	6%
Loan Term	30	30
Estimated Annual Debt Service	**$672,728.02**	**$309,404.36**

Annual Alternative Users Cost Comparison

District / Area	Alternative 1 No Grant ($)	Alternative 1 WIIA ($)	Alternative 2 No Grant ($)	Alternative 2 WIIA ($)
Water District 1	$373.13	$259.89	$482.43	$329.62
Water District 1 Extension 1	$279.68	$166.44	$38.11	$158.11
Water District 2 Service	$279.68	$166.44	$166.89	$293.38
Water District 2 w/o Service	$122.39	$94.08	$64.72	$64.72
Water District 2 Extension 2 Service	$279.68	$166.44	$2,454.51	$1,386.16
Water District 2 Extension 2 w/o Service	$122.39	$94.08	$44.07	$44.07
Water District 3 Service	$279.68	$166.44	$500.06	$500.06
Water District 3 Extension 1	$603.61	$492.37	$450.58	$450.58
Outside Existing Districts	$20.97	$8.65		

Master O&M

	Number of Users (Townwide)	Annual Cost/User	Tax Levy
Short-Lived Assets	1896	**$6.34**	$24,182.41

Consolidation Study & District Overlay options discussed on upcoming slides

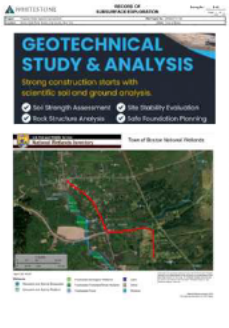
166

166

Water Line Replacements – Phase 2 Status Update (October 2026)

Geotechnical Investigation Survey (Res. 2026-17)





Wetland Delineation & Permitting (Res. 2026-18)



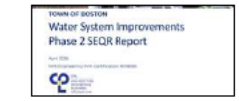
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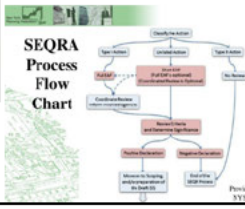
Water Line Replacements – Phase 2 Status Update (October 2026)

Archaeological Investigations required by NYSOPRHP (Res. 2026-39)



Deusel Archaeology & CRM





SEQRA – Negative Declaration Declared (Res. 2026-40)



168

Water Line Replacements – Phase 2 Status Update (October 2026)

Adopt Lateral Restrictions within Agricultural Districts (Res. 2026-41)

NYS Dept of Agriculture & Markets – Agricultural District Review

TOWN OF BOSTON COPY

Awaiting Additional Reviews & Approvals



Department of Environmental Conservation

Erie County Department of Health

County of Erie

New York State Department of Transportation, Region 5
100 Seneca Street, Buffalo, NY 14203

169

169

Water Line Replacements – Phase 2 Status Update (October 2026)

Joint Permit Application for Article 15 – Protected Waters Permit & Article 24 – Freshwater Wetlands Permit & Nationwide Permit 58 with a blanket Water Quality Certification through the U.S. Army Corps of Engineers (July 2026)

PLANS AND PERMITTING



TOWN OF BOSTON
Joint Application
Water System Improvements Phase 2

TABLE OF CONTENTS

Narrative Page 03
Form 1 Joint Application Form Page 03
Form 2 NYSDEC Section 401 – Water Quality Certification Form Page 06
Form 3 NYSDEC Section 401 – Pre-Filing Meeting Request Form Page 8
Form 4 NYSDEC Article 24 – Supplement FW-1 Freshwater Wetlands Page 14
Figure 1 Project Mapping Page 16
Figure 2 Project Drawings Page 20
Figure 3 USDA Soil Map Page 20
Figure 4 Federal Wetland Map Page 20
Appendix A Erosion Sediment Control Notes Page 20
Appendix B Inadvertent Return Table and Plan Page 20
Appendix C Wildlife Food & Shelter Seed Mix - Erosno 322 Page 20
Appendix D SWPPP No Effort Letter Page 20
Appendix E SEQR Report Page 20
Appendix F Soil Boring Report Page 20
Appendix G Wetland Delineation Report Page 20
Appendix H Typical Mud Mix Page 20

PERMITS

170

170

Water Line Replacements – Financing for Phase 2 (Oct 2026)

Phase 2 Engineering Costs	$	991,130
Geotechnical Study	$	77,900
Wetlands Delineation	$	11,703
Archaeology Study	$	4,795
Rounding to nearest thousand	$	(528)
NEW Amount Financed by BAN	$	1,085,000
Phase 1 Amount Re-Issued	$	2,675,000
Water Tank Amount Re-Issued	$	915,000
Total 2026 BAN Issued	$	4,675,000

At the October 2026 BAN Renewal for the Water Tanks, the Town also issued new money for Phase 2 Engineering & Preparatory Studies

RENEWAL & NEW MONEY ISSUE — BOND ANTICIPATION NOTES

TOWN OF BOSTON
ERIE COUNTY, NEW YORK

$4,675,000
3.850% BOND ANTICIPATION NOTES – 2026
(the "Notes")

Date of Issue: October 1, 2026 — Maturity Date: October 1, 2027

171

171

Bond Anticipation Note (BAN) Sale – **October 2026**

TOWN OF BOSTON, NEW YORK
ERIE COUNTY, NEW YORK
$4,675,000 BOND ANTICIPATION NOTES - 2026

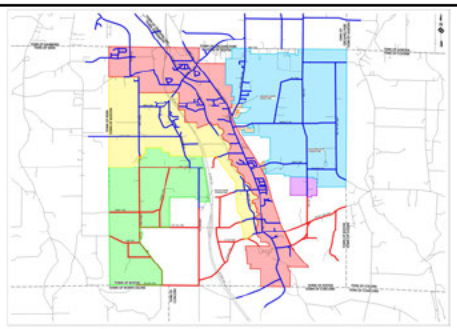
2026-2027

2027 Budget has a 25% Increase in Water Dist. 1 Capital due to the 2027 interest and in prep of the 2028 principal increase

- BAN for **Water Tank Repairs** AND **Phase 1 of Waterline Replacements** AND **Phase 2 Engineering and Technical Studies (NEW)** sold effective 10/1/26 at a **3.85% interest rate** which is MORE than the prior 2 years rate of 3.69% and 3.49%
- **Interest** due 10/1/27 is $179,988 split across all water funds with the majority hitting District 1. **(This is $50,125 MORE than what was owed in 2026)**
- **Principal** payment on the water tank portion due in 2027 will be $35,000 split across all water funds as well as the 2nd principal payment on Phase 1 in the amount of $95,000 paid solely by District 1 & 1 Ext. The 1st Phase 2 principal payment will come due in 2028. That year will see an increase in principal payments of $45,000 without factoring in interest at all.

172

172



WATER DISTRICT CONSOLIDATION STUDY

173

173

Water Consolidation Study

TOWN OF BOSTON COPY

CPL held a public meeting on May 30, 2023 to discuss:

- Status of existing water districts
- Current & anticipated water debt

Already discussed

- Potential buildout projects
- Consolidation options

Going to Cover this now

Town Water Users

2,815	471	3,739
Existing Water Users	Parcels in Districts w/o Water Services	Parcels in the Town

Current Billing - (a) Unit Based (b) Ad Valorem

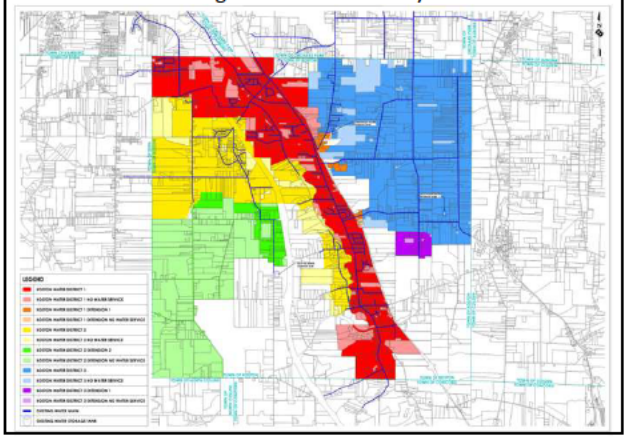
Shown for historical context
Does not reflect current numbers anymore

Sandra L. Quinlan, Town Clerk

174

174

Existing Water Districts & System



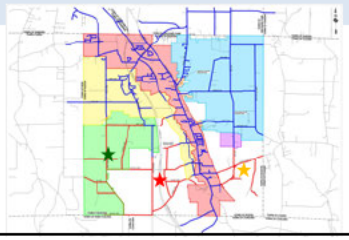
175

Potential Future Projects (proposed lines shown in red / existing lines shown in blue)

- ★ – Water District 2 Extension 1
  - Approximately 130 New Water Users → $11,310,000
- ★ – South Central Water
  - Approximately 145 New Water Users → $12,560,000
- ★ – Southeast Water
  - Approximately 77 New Water Users → $6,600,000

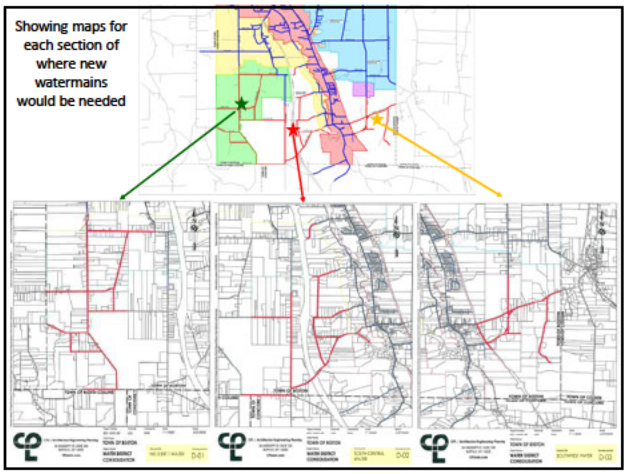
Full Townwide Water Project = $30,470,000

Note: Cost study was performed in 2023 & may vary from current costs

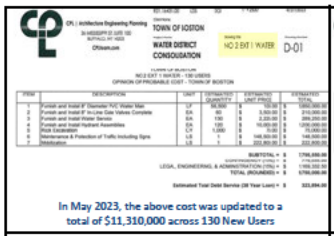


176

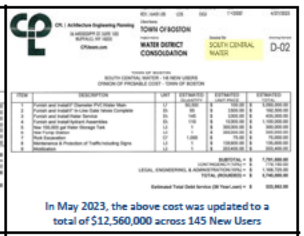
Showing maps for each section of where new watermains would be needed



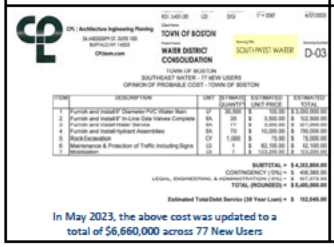
177



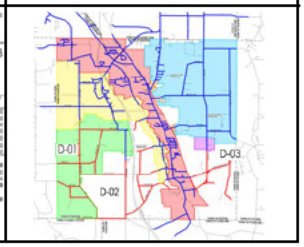
In May 2023, the above cost was updated to a total of $11,310,000 across 130 New Users



In May 2023, the above cost was updated to a total of $12,560,000 across 145 New Users



In May 2023, the above cost was updated to a total of $6,660,000 across 77 New Users



178

Consolidation Considerations

1	2	3
Rate Definition	**Consolidation Area**	**Proposed Debt**
Unit Based vs. Ad Valorem	Existing Districts Only vs. Entire Town	Existing Debt vs. Adding Buildou

Additional Variables:

- Grant Funding affects costs for each Scenario (60% Grant via WIIA, maximum $5,000,000 annually)
- Unit Assumptions for Parcels within District without Water Services (nominal rates)
- Different perspectives on what is the most equitable / fair

If the Town wants to go further with Consolidation…. The Next Steps are:

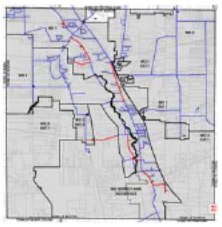
Consolidation Methodology Selection – (Answer all the above) → Finalize Map Plan & Report → SEQR → Public Hearing → Town Board Action (subject to Permissive Referendum) → Update Town Assessment Roll

179

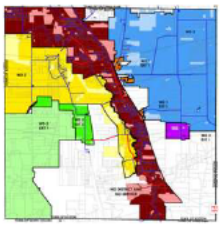
179

Consolidation Considerations – Tying it back to Prior Slides Regarding Phase 2

Alternative 1 – ECWA Recommended Improvements WITH Overlay District



Alternative 2 – ECWA Recommended Improvements WITHOUT Overlay District



180





ADDITIONAL WATER INFRASTRUCTURE

181

Water Tank Generator Upgrades

The Town was contacted in August 2024 by ECWA that the existing emergency generators at the Rice Hill Tank (District 2) and Wohlheuter Tank (District 3) were in need of replacement due to age and availability of repair parts. The **estimated project cost was $108,108** for both replacement generators and ECWA had slotted this project for 2025. The Town Board approved this project on 8/14/24 with costs planned to be worked into the 2025 budget.


TOWN OF BOSTON

COPY

TOWN OF BOSTON - RESOLUTION NO. 2024-92

REPLACEMENT OF EMERGENCY GENERATORS AT RICE HILL AND WOHLHEUTER WATER TANKS

WHEREAS, the Town of Boston ("Town") and the Casale Water Authority ("ECWA") are parties to a Lease Management Agreement pursuant to which ECWA manages the Town's water distribution system and related tasks; and distribution of water to customers in Town water districts; and

WHEREAS, ECWA alerted the Town on August 5, 2024 that the existing emergency generators at the Rice Hill water tank in Water District 2 and at the Wohlheuter water tank in Water District 3, are in need of replacement due to aging and difficulty in repair; and

WHEREAS, the existing propane units are understood to feature more recently added tank circulating systems required by the Department of Health; and

WHEREAS, ECWA has provided an estimate in the amount of $108,108 for the upgrade of both OEW propane generators to 18kW diesel generators to improve reliability and capacity which includes engineering, competitively sub PCWA maintenance contract for electrical and control work; and

WHEREAS, expected replacement would occur in 2025, leaving the town ample time to include this estimate in the water district budgets for 2025.

NOW THEREFORE BE IT

RESOLVED, that on behalf of the Town of Boston, the Town Supervisor hereby is authorized to enter into an agreement with the Erie County Water Authority and to reimburse the ECWA for the cost of the replacement of the emergency generators located at Rice Hill and Wohlheuter water tanks at a total cost not to exceed $108,108.

On August 13, 2024, 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 Cancilliere	X			
Councilmember Lasarchik	X			
Councilmember Martin	X			
Councilmember Selby	X			
Supervisor Kulpa	X			

Dawn Anne M. Quinn
Debbie L. Quinn, Town Clerk



EMERGENCY GENERATORS AT RICE AND WOHLHEUTER TANKS.

LABOR	$6,192.00
MATERIALS	51,344.67
OVERHEAD	6,293.52
TOTAL AMOUNT DUE.....	$64,832.19

Both generators were put into services the week of 9/22/25.

Final total came in significantly under budget at **$64,032** (paid to ECWA in January 2026)

182

Misc. Water System Repairs – Recent Years

- **District 1:**
  - **2020:** $ 3,800 – Replace Metal Pump House Roof
  - **2021:** $ 6,320 – Broken Hydrant (7083 BSR)
  - **2023:** $ 2,554 – Replace Station Heater (7785 BSR)
- **District 2 & 2 Extension:**
  - **2018:** $ 3,800 – Pump House Roof Repair (Keller & Feddick)
  - **2020:** $ 6,270 – Broken Hydrant at 8587 Zimmerman
  - **2021:** $ 19,478 – Pressure Valve (Keller & Feddick Pump House)
  - **2024:** $ 16,621 – Broken Valve at Tanglewood & Allen Drive
  - **2024:** $ 4,691 – Broken Hydrant at 5178 Keller Road
  - **2024:** $ 5,072 – Broken Hydrant on Eiss Hill Road
  - **2025:** $ 32,016 - Emergency Generators at Water Tank
  - **2026:** **Unknown** – Hydrant replacement at 8880 Zimmerman
- **District 3 & 3 Extension:**
  - **2023:** $ 73,925 – Replace East Hill Pump Station Variable Frequency Drives
  - **2025:** $ 32,016 - Emergency Generators at Water Tank







183

183

Town of Boston, New York

Other Ongoing Projects

October 14, 2026

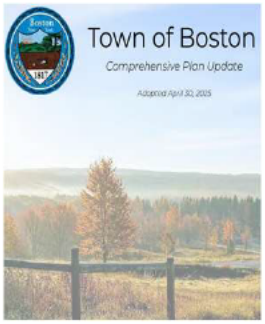
184



Town of Boston Comprehensive Plan

Aerial Perspective of the Town of Boston

June 2001

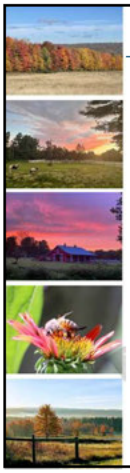


COMPREHENSIVE PLAN UPDATE

https://www.bostonny.gov/comprehensiveplan

Adopted April 30, 2025!

185



Comprehensive Plan Update – Create a Vision

Vision Statement

In 2035, Boston is a haven from the frenzy and congestion of modern life. Its blend of small-town charm with modern infrastructure has created a stable yet resilient rural community. Housing initiatives preserve our rural character while introducing sustainable and affordable living solutions. Our Town thrives as a self-sufficient hub, supporting local businesses and fostering community. Our transportation and recreational trail systems provide options for getting around. Boston's commitment to preserving agriculture, and scenic and natural resources strengthens its sustainability and desirability, and provides a solid base for controlled growth.

II. Our Core Values

i. Vision for Boston

As part of the planning process, a substantial outreach effort was made. Through this effort over 600 voices were heard, and the results of the outreach helped to frame the vision for Boston's future. It is with this thorough understanding of what the community holds dear and values most that a true vision for the next ten years has come together. This vision has established that the Town has clear values that they wish to see reflected in the planning process. These values are:

- Core Value #1: Small-Town Dynamic
- Core Value #2: Open Space and Historical Features
- Core Value #3: Recreation and Trails
- Core Value #4: Family-Oriented Community
- Core Value #5: Safe and Sustainable Infrastructure

186

186

Comprehensive Plan Update – Create Plans for Future

III. Land Use Categories

The FUTURE Land Use Map categories are described below:

i. Hamlet Mixed Use

The hamlet areas are designated as mixed use hamlet areas. Uses should include a variety of higher density housing, small scale retail and office. These areas should become the focus for future development in the Town and would be linked with a comprehensive sidewalk and trail system. Design should emulate historic small town architecture.

ii. Residential

Historically, the residential developmental patterns in the Town have centered along Boston State Road. For this reason, the lots along and adjacent to the center corridor have been both considerable smaller in lot size and denser in nature. This is something that the Town looks to continue into the future, to help guide any residential growth to areas with established infrastructure to support it.

iii. Conservation Areas

The Town of Boston has many high-sloped areas that in itself are not ideal for development. The Town has identified such as "Conservation Areas". This protects the viewshed and protects the areas from potentially harmful development.

iv. Agricultural/ Rural Residential

Areas of the Town that are lot more rural in nature, providing the "country character" that is attractive in Boston, but contain less active agricultural lands/farms and therefore having fewer impacts to key farming areas. Public water and sewer is likely not available. Due to this, larger parcels (2 acres +/-) are still needed to provide adequate space for private septic systems and wells.

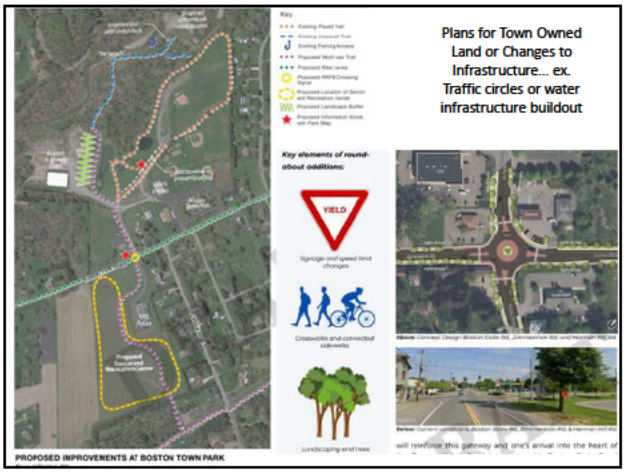
v. Parkland

The Town of Boston has several areas of parkland- local parks and a County Park at Boston Forest. It is imperative that these areas are understood as areas for continued upkeep and maintenance to ensure the recreational aspects held dear to the community



187

187



188

Comprehensive Plan Update – Proposed Future Projects

Project	Budget
Zoning Update	$20,000 -$40,000
Town Marketing Campaign	$25,000 -$50,000
18-Mile Creek Park Improvement Project	$100,000 - $500,000
Complete Historic Landmark Project	$30,000
Community Center/ Senior Center Project	$500,000-$1,000,000
Complete Streets Projects in accordance to GENRTC	$400,000
Update Pedestrian Infrastructure in Hamlets of Boston	$250,000
Roundabout Project in North Boston	$250,000
Roundabout Project at Abbott and Boston State Rd.	$250,000
Roundabout Project at Boston Center	$250,000
Multi-use Path Feasibility Study	$30,000
Public Utility Engineering Study	$50,000
Establish Agricultural Advisory Committee	
Agriculuture Education Sessions	$3,000-$10,000
Climate Vulnerability Assessment	$30,000
Boston Farming Community Gap Analysis	$30,000

189

189



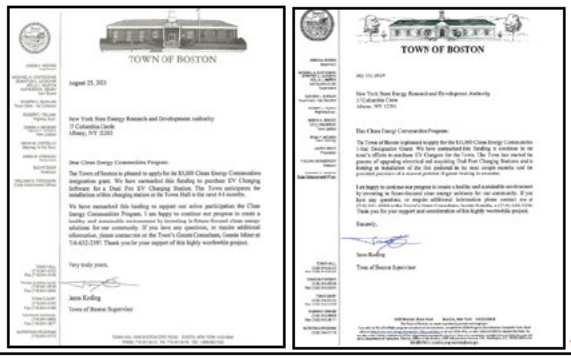
ELECTRONIC VEHICLE CHARGING STATION | Ready for use as of March 2025!

190

EV Charging

2021 → Awarded $5,000 NYSERDA Clean Energy Communities Grant

2024 → Awarded $10,000 NYSERDA Clean Energy Communities 1-Star Designation Grant



191

191

EV Charging

June 2024 → Procurement of Blink Level 2 Electric Vehicle Charging Pedestal $9,936

Oct 2024 → Installation costs $6,490



See Resolution 2024-68 Approving Installation by CIR Electrical



192

192

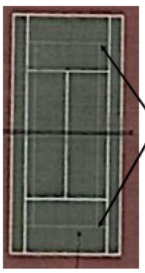


TENNIS COURT REFURBISHMENT | Ready for use as of September 2024!

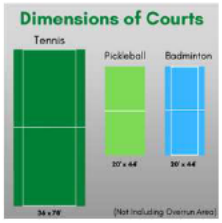
193

Tennis Court - Resurfacing

- Instead of blended lines for Tennis & Pickleball… Removed 1 Tennis Court & Replaced it with 2 designate pickleball courts. Kept basketball court the same.
- Cost: $83,200 - (see next slide for Resolution)
- Resurfacing completed in September 2024



Previous Blended Lines



NEW:



194

194

TOWN OF BOSTON

COPY

TOWN OF BOSTON – RESOLUTION NO. 2024-18

REPAIR, COATING, AND STRIPING OF SPORTS COURTS

WHEREAS, the hard-surface sports courts at the Town of Boston's Town Park are in a state of disrepair, with cracked, uneven surfaces that no longer are properly striped; and

WHEREAS, the Town has obtained a proposal from Super Seal Sealcoating LLC dated October 27, 2023 to power-wash, repair cracks and low spots, coat the surface with colored material, and line stripe the Town's hard-surface courts at Boston Town Park, which consist of one basketball court, two tennis courts, and two pickleball courts, for a total cost of $83,200; and

WHEREAS, the Town can procure Super Seal's services by "piggybacking" pursuant to General Municipal Law § 103(16) off Equalis Group public sector purchasing cooperative's Master Agreement Contract No. COG-213RB with SportMaster for Sports Construction Services, as Super Seal Sealcoating is an authorized dealer pursuant to the SportMaster Master Agreement; and

WHEREAS, the Town Board wishes to restore the Town's hard-surface sports courts to allow residents to fully benefit from those amenities;

NOW THEREFORE BE IT

RESOLVED, that Town Board of the Town of Boston hereby authorizes the procurement from Super Seal Sealcoating LLC of repairs, coating, and striping of the sports courts at Boston Town Park, as described in that firm's October 27, 2023 proposal and for a total cost not to exceed $83,200.

On March 6, 2024, 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 Cartechine	[X]	[ ]	[ ]	[ ]
Councilmember Lucashik	[X]	[ ]	[ ]	[ ]
Councilmember Martin	[X]	[ ]	[ ]	[ ]
Councilmember Silby	[X]	[ ]	[ ]	[ ]
Supervisor Keding	[X]	[ ]	[ ]	[ ]

Sandra L. Quinlan, Town Clerk







195

This part of the project is still outstanding

Tennis Court - Fencing

- 2024 – Requested quotes for new Tennis Court Fence
- Estimates came back higher than hoped for and could not find any vendors on the State or County bid lists:

Company	Quote
B+B Fence	$32,300
Davidson Fence	$33,780
Marksman Fence	$45,000
City Fence	Did not submit quote.

- The Town now needs to do a formal Bid Process for this project:





196

196

This part of the project is still outstanding

Tennis Court - Fencing

TOWN OF BOSTON
COUNTY OF ERIE, STATE OF NEW YORK
TENNIS COURT FENCING

ADVERTISEMENT FOR BIDS

Sealed Bids for the construction of the **Town of Boston Tennis Court Fencing** will be received, by **the Town Clerk**, at the office of the **Town of Boston, 8500 Boston State Road, Boston, NY 14025**, until **11:00 am** local time on **November 14, 2024**, at which time the Bids received will be **publicly** opened and read aloud.

This project involves furnishing and installing new tennis court chain link fencing and removal and disposal of existing fencing, and all associated work to complete the project as designed.

Company	Bid
New York State Fence Co. Inc.	$68,450
Woodsmith Fence Corp.	$102,500

As such, the town board rejected the bids, intending to re-bid in 2025 (which never happened)



Bids came back DOUBLE the original quotes…

Company	Quote
B+B Fence	$32,300
Davidson Fence	$33,780
Marksman Fence	$45,000
City Fence	Did not submit quote

197

197



TOWN HALL GENERATOR | Final Project Closeout in October 2025

198

198

Town Hall Generator

September 2023 — Awarded bid to Industrial Power & Lighting Corp. (IPL)

June to August 2024 — Prep work at Town Hall… pour concrete pad, hook up gas & prep electric

August 2024 — Approve Change Order on Electrical Hookups

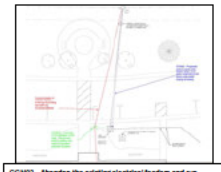
September 2024 — Generator set in place

October 2025 — Final closeout

Resolution 2023-27
Approve Engineering Quote: $20,000

Resolution 2023-76
Approve Construction Bid: $222,400

Resolution 2024-54
Approve Change Order: $34,365



CCN02 – Abandon the existing electrical feeders and run entirely new from the pole as shown. The electrical feeders would be directionally drilled underneath the existing driveway into the new manhole. Cost is $34,364.93

Construction Cost - Per Bid	$	222,400
Construction Cost - Change Order	$	34,365
Engineering Cost	$	20,000
Total Revised Project Cost:	$	276,765

199

199







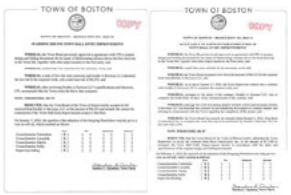


TOWN HALL FRONT ENTRYWAY | Final Project Closeout in June 2025

200

Town Hall Entryway

Needed full replacement of stairs, handrails, and pillars



Bid Opening
- 6 bids received
- **Low Bid** - Double A Services $46,525
- 2nd Lowest – Kirst Construction $52,200

Front Steps Concrete (April 2024)
- Tear out went quickly
- 1st pour – concrete was wavy
- 2nd pour – ponding water
- 3rd pour – Good!

Column Replacement (thru June 2025)
- Columns removed / temporary supports installed
- Bases poured
- October 2024 – Still awaiting new columns
- **February 2025** – Terminated Contract with Double A… Approved Kirst to come finish the work for $15,500
- **June 2025** – Completion, Payment, & Project Close-out

Engineering Cost

Task	Fee
Design	$9,600
Bidding/General Services	$3,000
Construction Administration	$5,000
Total	$17,600

Town of Boston
Town Hall Entry Improvements
Bid Opening: December 14, 2023 @11:00 am

Bid Item	Description	Quantity	Unit	Double A Services Unit Price	Double A Services Base Bid	Kirst Construction, Inc. Unit Price	Kirst Construction, Inc. Base Bid	Cameo General Construction, Inc. Unit Price	Cameo General Construction, Inc. Base Bid	Lazarus Industries Unit Price	Lazarus Industries Base Bid	Rodrigues Construction Group, Inc. Unit Price	Rodrigues Construction Group, Inc. Base Bid
Base Bid													
1	Mobilization (shall not exceed 5%)	1	LS	$ 1,500.00	$ 1,500.00	$ 1,800.00	$ 1,800.00	$ 2,000.00	$ 2,000.00	-	-	$ 3,210.00	$ 3,210.00
2	Concrete Steps, Landings and Railing Replacement	1	LS	$ 39,855.00	$ 39,855.00	$ 51,000.00	$ 51,000.00	$ 56,000.00	$ 56,000.00	$ 69,540.00	$ 69,540.00	$ 69,405.00	$ 69,405.00
3	Column Restoration	1	LS	$ 11,340.00	$ 11,340.00	$ 13,500.00	$ 13,500.00	$ 11,000.00	$ 11,000.00	$ 20,415.00	$ 20,415.00	$ 30,000.00	$ 30,000.00
4	Field Change Allowance	1	LS	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	Total				$ 86,525.00		$ 71,300.00		$ 74,000.00		$ 94,955.00		$ 107,615.00

201



FUEL TANKS | Final Project Closeout in August 2026

202

Fuel Tanks – Removal of Old Tanks

November 2024 — Notice of Diesel Leakage during Periodic Tank Testing by the Pump Doctor

DEC Consent Order to Remove — Gathered Proposals to Remove the Tank

January 2025 — Approve LaBella to Close and Remove Tanks

March 2025 — Tanks removed from ground. Diesel found in the ground – samples sent for soil testing

April 2025 — Got the all clear that the contaminated soil was removed

April 2025 — Supplemental Work Authorization for Testing / Removal of Contaminants

May 2025 — Removed the Contaminated Soil from Town Property

July 2025 — Final UST Closure Report Issued



203

203

Fuel Tanks – Removal of Old Tanks



Removal & Closure Proposals	
The Pump Doctor	$79,327
LaBella	$46,960



204

204

Fuel Tanks – Removal of Old Tanks


TOWN OF BOSTON


TOWN OF BOSTON COPY





Removal & Closure Proposals	
The Pump Doctor	$79,327
LaBella	$46,960
LaBella after Supplemental Work Added	$75,620

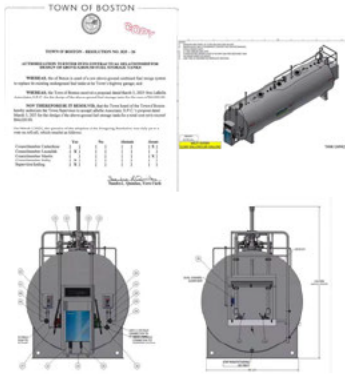
205

205

Fuel Tanks – Engineering of New Tanks


LaBella

Engineering Cost of New Tanks: $64,020


TOWN OF BOSTON COPY

206

206

Fuel Tanks – Advertisement of Bids


TOWN OF BOSTON
ADVERTISEMENT FOR BIDS
For

Project Identification: Above Ground Fuel Storage
located at 1401 Town Park Lane, Boston NY 14021
Town of Boston Highway Department

Sealed bids for: General Construction and all work associated with the Above Ground Fuel Storage Project will be received by the Town of Boston Town Clrk's Office and the Architect of Record for the Project at 8500 Boston State Road Boston, New York 14025 until 2:00 PM local time on October 7, 2025, at which time they will be opened and read aloud. A Pre-Bid Conference will be held at the Town of Boston TownHall on September 24, 2025. Contractors are to convene at 9:00 am in the Town Hall Planning Board Room to review the scope of the project and respond to questions from the bidders

Meanwhile... for Operations:

January 2025
Started Leasing a Temporary Diesel Tank (2,000 gallon) $400/month

April 2025
Started Leasing a Temporary Gas Tank (500 gallon) $300/month

Bid Opening 10/7/25:

Contractor	Base Bid Cost
Loudon Building Company	$244,200
NW Contracting	$305,600
The Pump Doctor	$339,000

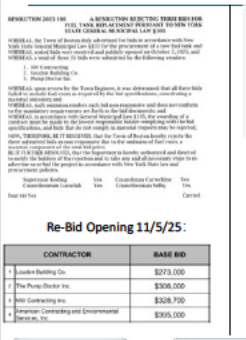


March 2025 Authorize LaBella to Design New Tanks → **August 2025** Final planning meetings & walkthroughs to discuss specifics → **September 2025** Full bid specs received from LaBella – Start Bid Process → **October 2025** Bid Opening

207

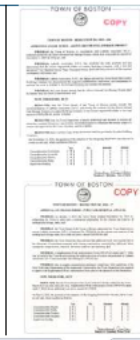
207

Fuel Tanks – Award Contract & Project Completion


RESOLUTION 2025-180 A RESOLUTION REJECTING THREE BIDS FOR FUEL TANK REPLACEMENT PURSUANT TO NEW YORK STATE GENERAL MUNICIPAL LAW §103

Re-Bid Opening 11/5/25:

	CONTRACTOR	BASE BID
1	Loudon Building Co.	$273,000
2	The Pump Doctor Inc.	$308,000
3	NW Contracting Inc.	$328,700
4	American Contracting and Environmental Services Inc. Inc.	$395,000


TOWN OF BOSTON COPY

TOWN OF BOSTON COPY

During construction, more contaminated soil was discovered. Another Supplemental Work Authorization Form was granted with LaBella for removal (up to $11,950) under the same permit previously acquired


SUPPLEMENTAL WORK AUTHORIZATION FORM

October 2025 Rejected all bids for not meeting bid spec → **November 2025** Rebid Opening & Approve Low Bid → **January 2026** Kickoff Meeting with Loudon Building Co. → **August 2026** Project Completion

208

208

Fuel Tanks – Completed





Total Project Costs	
LaBella – UST Removal	$71,620 after both SWAFs
LaBella - Engineering	$64,020
Loudon - Construction	$280,892
HWY Gravel Purchase	$3,723
Total Cost	$420,255

209

209



The current Historic Markers in Boston include:

- First Fire Company
- Talcutt Patchin Home
- John Love Historic Marker
- First Settler Marker
- Typhoid Fever
- Ellen Bach Yaw
- Pioneer Church
- West Boston
- Horton Hill
- Patriot Burials



HISTORICAL MARKERS 2026 UPDATE

210

Historical Markers

2021	2024	2025	2026	2027 Opportunities
Grant – Typhoid Fever	Grant – Patriot Burials	Grant – Anthony Homestead	Town Funded – Buffalo & Susquehanna Train Depot	Pomeroy Grant – Legends & Lore → Davis Mansion
	Town Funded – First Settler	Town Funded - First Fire Company (North Boston)		Town Funded – Replacement of 2 existing aging markers/headstone







FIRST FIRE COMPANY
Boston Valley's first volunteer fire company was established in 1904. Initiated by Fred Frank in response to community needs following disastrous fires, including the burning of Schunk's Hotel and the Boston Town Hall
The Boston Heritage Group

COMING SOON!

ANTHONY HOMESTEAD
SUMMER RESORT & VACATION DESTINATION, ONCE PART OF A 280-ACRE FAMILY FARM.
SUPPLIED BOARDING & HOME-COOKED MEALS FROM 1917-1928.
WILLIAM G. POMEROY FOUNDATION 2025

BAG TRAIN DEPOT
BUFFALO & SUSQUEHANNA RAILWAY HAD A TRAIN STATION AT THIS SITE. THE RAIL RAN FROM 1857 TO 1915 THROUGH THE BOSTON VALLEY.
The Boston Heritage Group

211

211

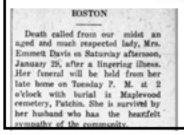
Submitting to Pomeroy Foundation's Legends and Lore Grant
Davis Mansion – "A Living Museum"



2023 'Davis Mansion'



Davis Lot at Maplewood Cemetery



BOSTON

Death called from our midst an aged and much respected lady, Mrs. Emmett Davis on Saturday afternoon, January 29, after a lingering illness. Her funeral will be held from her late home on Tuesday 7. M. at 2 o'clock with burial in Maplewood cemetery, Patchin. She is survived by her husband who has the heartfelt sympathy of the community.



212





HOLIDAY LIGHTS

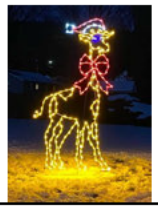
213

Holiday Lights



Over the last 30-40 years, the outlets and wiring that light the wreaths and snowflakes during the Christmas season on the electric poles along Boston State Road have begun to die out. Originally, there were roughly 70 decorations.

Now if the Town is going to repair the connections, an Attachment Permit needs be filed with NYSEG and all connections need to be brought up to current code standards



There are 69 poles involved:
46 are operational, 14 need repair, 9 need new installation.

These poles include the wreath/snowflake lights as well as the silhouette lights (but excludes the six Town-owned metal poles around the Rt 219 exit ramp where we display wreaths/snowflakes).

The Town's Parks workers compiled a list of poles. NYSEG reviewed and corrected the pole list based on a site visit.

214

214

NYSEG
NEW YORK STATE ELECTRIC & GAS CORPORATION
ATTACHMENT PERMIT
For Holiday Lighting



Holiday Lights

Based on early estimates, the cost could range up to $1,000 per pole. As such, the project could be in the $70,000 range. Per General Municipal Law, a project of that dollar value needs to be properly bid out. The steps are as follows:

Work with one of the Town's Engineers (CPL - $13,000 / LaBella - $12,500)

Engineer drafts Formal Bid Specs

Project Advertised and Bids Received

Town can award the project to lowest qualified bidder or reject the bids

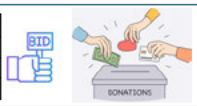
LaBella



215

Holiday Lights

Base Bid + Allowances	
Loudon Building Co.	$140,500
Industrial Power & Lighting (IPL)	$151,200
State Group	$172,500









March 2026
3 Bids Received
$140,500 Low Bid Awarded – Loudon Building Co.

June 2026
$20,000 Legislator Mills Donation
$7,629 Resident Donations

May 2026
Kickoff Meeting with Loudon Building Co.

September 2026
Installation Started

216

216

Holiday Lights




Before

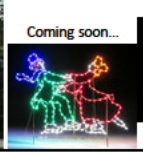
After



Tester Lights are working!



Coming soon...




217

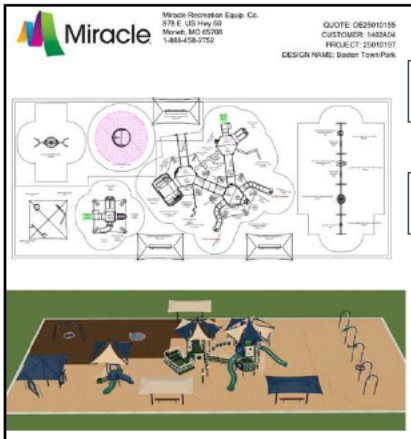
217






PLAYGROUND

218


Miracle

Miracle Recreation Equip. Co.
878 E. US Hwy 60
Monett, MO 65708
1-888-458-2752

QUOTE: OE250101SS
CUSTOMER: 1402A04
PROJECT: 250101U7
DESIGN NAME: Boston Town Park

There's been continuous public requests for new playground equipment at Town Hall

Received a Quote dated 8/11/2025 for an Inclusive Playground... Cost would be around $500,000

Equipment Weight:	16,621.00 lbs
Equipment List:	$225,035.20
Discount Amount:	-$45,431.00
Freight:	$6,608.00 Code: 11007
Installation:	$220,000.00
Products by Other:	$66,496.51
SubTotal:	$474,826.71
Grand Total:	$474,826.71

PRICING BASED ON SOURCEWELL CONTRACT 030621-LTS

219

Components Included in this Inclusive Design

1 of each type of swing:







Panels / Stand & Play Items:




220

220

Components Included in this Inclusive Design

For the Toddlers (Age 2-5):




Accessibility Rocker & Spinner:




Big Kid Playset Items (Age 5-12):







221

221

Playground

Town's Survey Link:
https://bit.ly/4yBLaDx




Help design a new Town of Boston, NY playground

A Resident created a committee on Facebook... If you are interested in helping design & implement this project, please consider joining the committee

Sept – Oct 2026
Initial Input Survey

Nov – Dec 2026
Design a playground contest & Grown-ups Survey

January 2027
Committee Kickoff Meeting

March 2027
Design Decided
Cost Estimates

April 2027
Engineer Review
SEQR / SHPO

222

Playground

Process:

STEP 1: FUND IT	STEP 2: PRICE IT	STEP 3: BUY IT RIGHT	STEP 4: BUILD IT
Find the money	Set a real budget	Run the process	Pick a supplier
Grants, co-op pricing, and fundraising cover more than needs expect.	Know what equipment, surfacing, and install actually cost.	RFP templates, safety specs, and cooperative contracts.	Compare vetted manufacturers and local dealers near you.

Grants we are looking into... however 2027 funding has not yet been announced
NYPLAYS/ DASNY
NYSOPRHP – EPF Grant
Municipal Parks & Recreation Grant

Grant Info from: PlaygroundAuthority

NY PLAYS: the most playground-specific program in the country

The EPF grant program and the parkland commitment behind it

Municipal Parks and Recreation grants, and what is open now

Vendors we are looking into:
Miracle
Penzak
GameTime
parkitects
landscape structures
Your Official Representative
MRC Recreation

223



NORTH BOSTON BALL FIELD

224

Fixing up the North Boston Ball Field

Field Type	Est. Field Mix*	Estimated Cost**
Full Multi Use Baseball/Softball Field (90' Diamond, fully skinned)	331 Tons 331 Tons	$35,748 - Oct. 2025 Lakeside Sod Quote $43,030 - Oct. 2026 Gernatt Quote
Softball Only	186 Tons 186 Tons	$20,088 - Oct. 2025 Lakeside Sod Quote $24,180 - Oct. 2026 Gernatt Quote

This image shows grass infield. Proposal includes no grass infield. 60' arch from mound

60' arch from mound

There's been requests / Discussions for a while about fixing up the North Boston Ball Field.... Here are some preliminary estimates

Would still need to follow formal quote process

Potential Funding Sources:

Reserve for Buildings & Parks	Reserve for Recreation
- $147,000	- $43,000

*Estimated field mix based on figures from Beacon Athletics
**(Based on quote from Lakeside Sod $10/ton including delivery for Washington Bowl Mix (Marco Product) assuming 4" depth of installation

225

225



The Town of Boston is requesting $74,965.00 from the Local Government Records Management Improvement Fund (LGRMIF) to digitize 24,675 large-format (24" x 36") records and integrate them into the Town's existing electronic records management system. This project will improve records retrieval efficiency, accessibility, and preservation, while ensuring compliance with New York State Archives Digital Imaging Guidelines. The records included in this project fall under the Local Government Schedule (LGS-1): Mandatory Planning Review Case Files (LGS-1, Item No. 123[a.]) Permanent records related to site plans, zoning variances, and special use permits, Comprehensive Plan Development Files (LGS-1, Item No. 118) Permanent records documenting land-use planning, zoning amendments, and development guidelines. These records, spanning 1962-2025, are frequently accessed, requiring 1.5 hours per retrieval request. With an average of 15 requests per week, retrieval costs the Town $40,950 annually in staff time. Currently stored in overfilled cabinets and boxes, these fragile paper records face risks from handling wear, misfiling, and environmental damage. The digitization project will be performed by a vendor will scan, index, and migrate all records into the Town's document management system, ensuring full search-ability using property address and other metadata fields. Upon completion, records will be stored on the Town's secure server, backed up to off-site cloud storage, and a secondary copy will be stored in the records vault. This project will reduce retrieval time saving staff time, enhancing interdepartmental collaboration, and eliminating risks of permanent record loss. By modernizing its records management system, the Town of Boston will improve government efficiency, protect critical records, and streamline operations, ensuring long-term accessibility for staff, residents, and agencies.

RECORDS MANAGEMENT GRANT

226

New York State Archives Records Management Grant





$74,965 Awarded to the Town of Boston!

InStream

NYSID

Resolution 2026-23
Approved as the vendor through a preferred source program with NYSID

227

227



THE COST OF CAPITAL PROJECTS

228

The Cost of Capital Projects

Recent Capital Projects Funded by General Fund's Fund Balance (rounded to nearest hundred)

Elevator	Boiler	Salt Barn Roof	Community Room HVAC	Generator
$85,300 non-DASNY	$21,000 non-DASNY	$67,600	$20,000 non-CDBG	$75,200 non-ARPA /Excess Sales Tax

Town Hall Stairs	Tennis Courts	Fuel Tanks	Holiday Lights	Playground
$33,700 non-ARPA	$85,100	$420,300	$130,000 non-Grant/Donation	To be determined



Total: $938,200

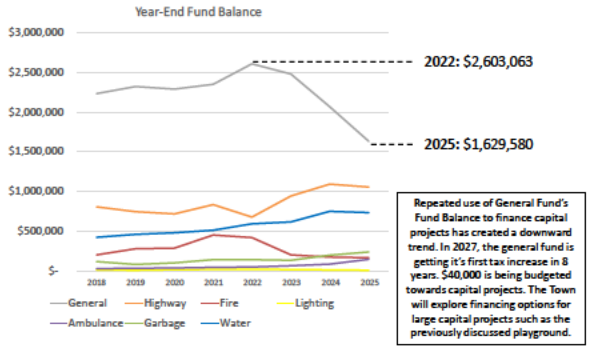
These were outside of grant covered costs and were not financed... So how were they paid for? Out of fund balance

229

229

The Cost of Capital Projects

Recent Capital Projects Funded by General Fund's Fund Balance (rounded to nearest hundred)



Repeated use of General Fund's Fund Balance to finance capital projects has created a downward trend. In 2027, the general fund is getting it's first tax increase in 8 years. $40,000 is being budgeted towards capital projects. The Town will explore financing options for large capital projects such as the previously discussed playground.

230

230

Future Projects in Consideration

- **New Stage + Music System for Concerts** (Buildings – Equipment)
- **New blinds & paint for Town Hall** (Buildings – Equipment)
  - JCAP – court room
  - Town funds – all other rooms
- **Fix our Community Room floor which is peeling up** (CDBG Application)
- **Town Hall Playground** (Looking at Grants / Might need to be financed if it is around $300,000 or more)
- **Fire Alarm System for Recreation Building** (Buildings – Equipment)
- **Drainage Improvement Area (Town-Wide)**
  - Drainage Study performed in 2021
  - Drainage Reserve Fund Established
  - Looking at opportunities to improve drainage through Town





231

231

Grants Awarded to the Town

2018:

Project Title	Name of Funding Source	Amount Awarded
Arts Services Initiative: Summer Concert Series	NYS Council on the Arts Decentralization Grant	$1,000
ADA Modifications Elevator Replacement at Town Hall	CDBG: US Dept. of HUD Administered by Erie County DEP	$100,000
Boston Emergency Squad Heart Monitors/Defibrillators, AED's and Automatic Chest Compression Devices	FEMA: Assistance to Firefighters Grant	$84,912.38
Justice Court Assistance Grant: Court room audience seating, cash box for court clerk	Unified Court System	$14,189
Improvements to the Town Hall (Generators): SAM Grant # 14350 → Adjusted to be used towards Town Hall Boiler & IT upgrades	DASNY	$75,000
Purchase and Installation of Playground Equipment at South Boston Town Park SAM Grant #15404 (re-appropriated in 2018 from unspent grant for N. Boston Town Park)	DASNY	$50,000 Still Awaiting Reimbursement
	Total Awarded This Year:	**$325,101.38**

232

232

Grants Awarded to the Town

2019:

Project Title	Name of Funding Source	Amount Awarded
Arts Services Initiative: Summer Concert Series	NYS Council on the Arts Decentralization Grant	$1,250
Justice Court Assistance Grant: Audio System	Unified Court System	$6,000
	Total Awarded This Year:	**$7,250**

2020:

Project Title	Name of Funding Source	Amount Awarded
Arts Services Initiative: Summer Concert Series	NYS Council on the Arts Decentralization Grant	$3,225
Boston State Road Water Main Replacement	CDBG: US Dept. of HUD Administered by Erie County DEP	$100,000
	Total Awarded This Year:	**$103,225**

233

233

Grants Awarded to the Town

2021:

Project Title	Name of Funding Source	Amount Awarded
Agricultural Protection Planning	Erie County Dept. of Environment & Planning	$25,000
Smart Growth Comprehensive Plan	NYS Dept. of State	$63,000
Arts Services Initiative: Summer Concert Series	NYS Council on the Arts Decentralization Grant	Held Over Contract from 2020 due to COVID-19
Clean Energy Communities Program	NYSERDA	$5,000
Historic Marker	William G. Pomeroy Foundation	$1,140
	Total Awarded This Year:	**$84,140**

234

234

Grants Awarded to the Town

2022:

Project Title	Name of Funding Source	Amount Awarded
Arts Services Initiative: Summer Concert Series	NYS Council on the Arts Decentralization Grant	$2,500
Construction of the North Boston Town Park Restroom & Pavilion	CDBG: US Dept. of HUD Administered by Erie County DEP	$100,000
Disaster 4480	FEMA/DHSES	$38,050*
Boston Emergency Squad	FEMA: Assistance to Firefighters Grant	$101,440
Senior Center HVAC	**CDBG-CV**	**$109,300**
	Total Awarded This Year:	**$351,290**

235

235

Grants Awarded to the Town

2023:

Project Title	Name of Funding Source	Amount Awarded
Justice Court Assistance Grant: Security/Camera System	Unified Court System	$9,900
Arts Service Initiative: Summer Concert Series	NYS Council of the Arts Decentralization Grant	$5,000
	Total Awarded This Year:	**$14,900**

2024:

Project Title	Name of Funding Source	Amount Awarded
EV Charging Station	NYSERDA: Clean Energy Communities Program	$10,000
Arts Service Initiative: Summer Concert Series	NYS Council of the Arts	$7,500
Historic Marker: Patriot Burials	William G. Pomeroy Foundation	$1,555
	Total Awarded This Year:	**$19,055**

236

236

Grants Awarded to the Town

2025:

Project Title	Name of Funding Source	Amount Awarded
Justice Court Assistance Grant: Metal Detector/Safe/Shredder	Unified Court System	$5,354
Arts Service Initiative: Summer Concert Series	NYS Council of the Arts Decentralization Grant	$7,500
NYS Archives Records Management: Map Scanning	Local Government Records Management Improvement Fund	$74,965
	Total Awarded This Year:	**$87,819**

2026:

Project Title	Name of Funding Source	Amount Awarded
Holiday Light Infrastructure	Erie County Legislator Mills	$20,000
	Total Awarded This Year:	**$20,000**

237

237

Successful Projects Since 2018

Financially
- Implemented forecast budgeting
- Awarded $1,022,780 in grant funding
- Increased funding to Fire & Ambulance Companies
- Credit Cards accepted online for Tax Payments & in person for Court Fees

Multi-Year Capital Planning
- Cycled out multiple aging equipment (plow trucks / roller / trailer / loader / tractor)
- Established a Drainage Reserve Fund & performed a Drainage Study
- Started waterline repairs for first time in over 10 yrs – fixed a stretch on Boston State Road, repairs to all 3 water towers, working on a $10 million water project, performed a study regarding potential buildout and water district consolidation
- Updated Comp Plan – 1st since 2000
- Updated Zoning Maps





238

238

Successful Projects Since 2018

ADA & Town Hall Upgrades
- Started streaming board meetings for residents to watch from home
- Implemented TextMyGov
- **Renovated at Town Hall**
  - New Boiler
  - New Elevator
  - Re-ran internet wiring & added 48 port switch
  - Court room seating
  - Community room seating
  - Planning board conference room setup
  - Water fountains
  - Community Room HVAC upgrade
  - New window tinting
- **Other Town Owned Structures**
  - Highway salt barn roof
  - South Boston Playground
  - North Boston park shelter
  - EMS/Parks Building Generator
  - Expanded Trooper Barracks Parking Lot













239

239

Successful Projects Since 2018

Services
- Brought in Boys & Girls Club which has revived the town's recreation program
- Stay Fit Exercise program brought to the Senior Nutrition Program
- Implemented At-Your-Door Recycling Program for Electronic & Household Hazardous Waste

Community Projects
- Added memorial bricks out by the clock
- Added Historical markers
- 5 Drainage/Erosion projects in collaboration with EC Soil & Water





Be sure to properly dispose of your household hazardous waste.

Contact Waste Management to use the At Your Door Special Collection Service

Call 1-800-449-7567 or visit www.WMAtYourDoor.com for more information

240

240

Open for Public Comment

Further questions can be discussed in person
Mon-Fri 9am – 4pm or sent via email:
supervisor@townofboston.com
bookkeeper@townofboston.com

Public Hearing will be next Wednesday, October 21, 2026 during the 7:30pm Board Meeting located in the Town Hall Court Room

241

241

NYSEG
An Avangrid company

PO Box 5240
Binghamton, NY 13902-5240

FIELD WORK NOTIFICATION
Transmission Line Deficiencies Replacement

Dear Valued Customer,

We know how important reliable power is to you and your family. At NYSEG, we are doing all we can to avoid outages, shorten restoration times when they do occur, and strengthen the system so you have power when you need it most.

As part of this commitment, we are beginning an important upgrade to the Transmission Line 520 (electric) infrastructure serving Boston, Colden, Holland, Wales, and Aurora in Erie County. This work will replace aging infrastructure to improve safety, strengthen resiliency, and provide more reliable service for years to come.

Crews will begin preconstruction activities in October 2026 and will continue with mobilization and construction activities in 2027 through December 2028. The scope of work will include drilling, excavation, structure replacements, and restoration. During this period, you may see construction vehicles and crews in the neighborhood. Hardscape and softscape restoration will follow construction and may include asphalt repairs, grading, seeding, and other related activities. Please note that the schedule may shift depending on weather and other field conditions.

We recognize this type of work can be disruptive, and we appreciate your patience as we complete it. While intermittent outages may occur during the project, we will do our best to minimize them and communicate their schedule in advance through our on-site personnel. Our crews are trained to complete this work safely and will do all they can to minimize any inconvenience to your daily routines.

As hunting season approaches, we would like to remind you about the importance of heightened vigilance to ensure everyone's safety. The New York State Department of Environmental Conservation website (www.dec.ny.gov/things-to-do/hunting) provides information on rules, clothing requirements, identifying targets, and other topics. Workers will be wearing visible and identifiable clothing that includes bright yellow-green or orange vests or jackets, and white or orange hard hats. A lack of construction noise does not necessarily mean a lack of work being done. Please be alert!

We anticipate project completion by the end of 2028. During construction, our Project Outreach Team is available to answer any questions and can be reached at **outreach@nyseg.com or (833) 551-4100.**

We thank you in advance for your continued patience and support as we make these critical improvements. We prioritize being a good neighbor and will collaborate with landowners and community leaders throughout this upgrade process. The work being done today will ensure more reliable service for you and your neighbors for many years to come.

To help us respond quickly and accurately, please reference TLD Line 520 – Lancaster in any call, voicemail, or email about this project.

Transmission Line Deficiency (TLD) Line 520 – Lancaster Erie County, NY

NYSEG
An Avangrid company

Project Purpose and Need

Transmission Line Deficiency (TLD) projects address issues identified through New York State Electric & Gas (NYSEG)'s inspection programs, which flag transmission structures and hardware needing repair or replacement due to age, wear, or non-compliant clearances.

Proactively correcting these deficiencies helps prevent outages, improves reliability, and supports NYSEG's commitment to modernizing infrastructure and maintaining safe, dependable service.

TLD Program includes:

- Replacing aging structures, upgrading hardware and conductors on lines such as 115 kV, 34.5 kV, and 46 kV facilities, correcting clearance issues, and performing vegetation management along identified segments
- TLD projects also involve improving access and restoring right-of-way areas to support safe construction activities and maintain reliable electric service

Regional Benefits:

- Improves system reliability by addressing identified deficiencies.
- Upgrades aging transmission infrastructure to maintain dependable service.
- Enhances resiliency during severe weather.
- Supports regional electric demand by strengthening transmission performance

What to expect during construction:

- Increased construction vehicles in the work areas, including daily traffic as crews travel between material staging area and work areas.
- Traffic signs will be provided to indicate temporary detour and pedestrian flow.
- Ensure public safety by avoiding project work zones and adhering to posted signage during construction work hours.
- Service interruptions may occur, along with vegetation-management activities such as tree trimming or clearing.

TLD is a NYSEG Effort Delivering More Reliable Power

A Stronger, More Reliable Grid

Strengthens reliability across all New York divisions

Reduces outages and improves system resilience during severe weather events

Supports safer operations and long-term grid performance statewide for customers

Powering Communities across NY

Upgrading aging lines to meet increasing transmission load requests

Reinforcing critical assets supporting rising energy demand and statewide growth

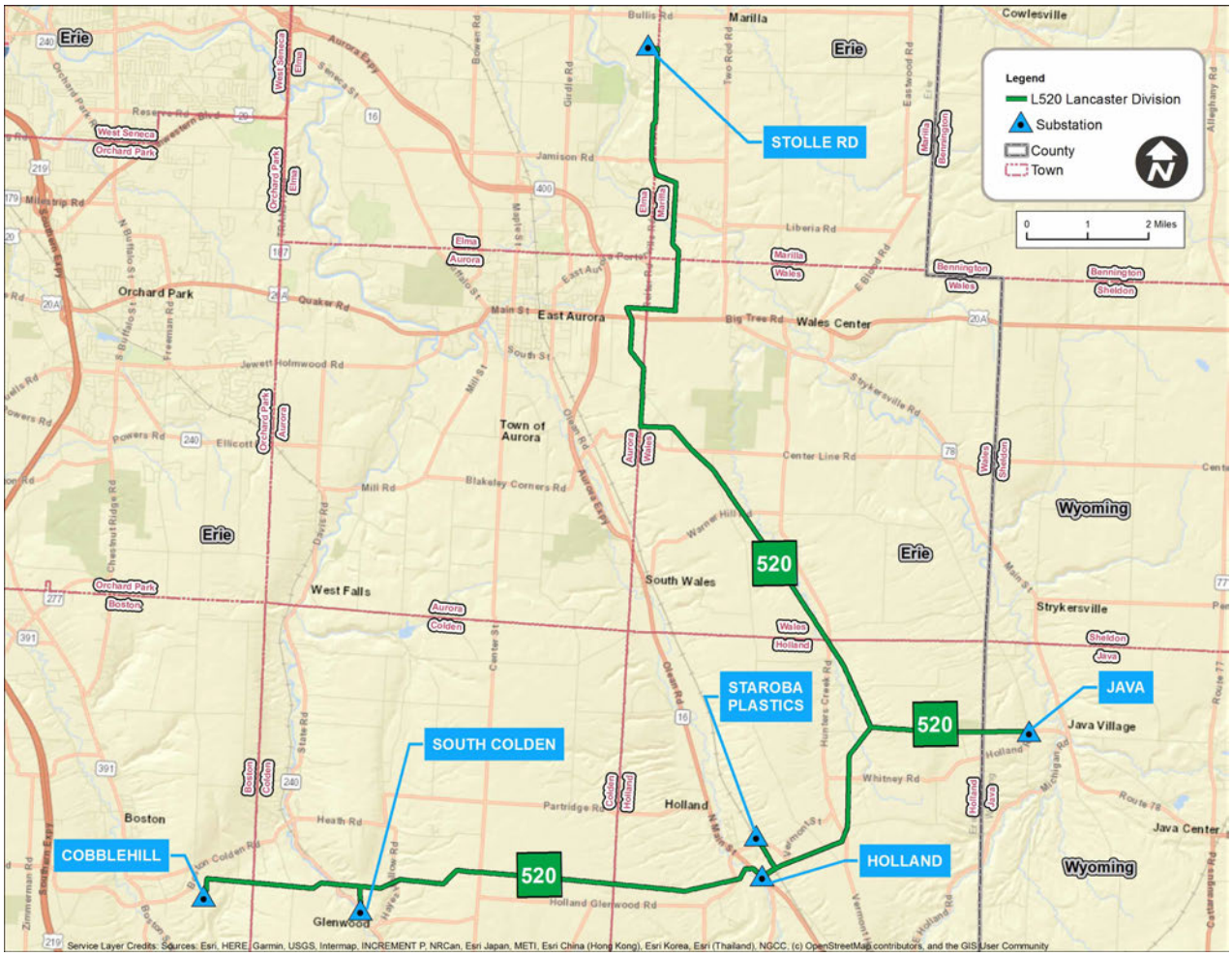
Powering healthcare facilities, economies, and major manufacturers

Built With and for Communities

More than 170 years of service supporting New York communities

Over 4,500 miles of existing transmission infrastructure across NY State

Supporting reliable service, environmental responsibility, and the communities we serve



Project Location

The TLD Line 520 project area, including the planned work zone and nearby properties.

Project Locations

Town/Village:	Boston, Colden, Holland, Wales, Aurora
County:	Erie

Permitting : *All required permits will be obtained.*

Estimated Timetable *(subject to change)*

Project Start:	Q4 2026
Project Completion:	Q4 2028
In Service Date:	Q4 2028

Stay Informed

Project Information Line: 833-551-4100
Refer to: TLD Line 520 - Lancaster
Email: outreach@nyseg.com

Project Reference

To help us respond quickly and accurately, please reference TLD Line 520 - Lancaster in any call, voicemail, or email about this project.

NYSEG
An Avangrid company

FOR IMMEDIATE RELEASE
October 12, 2026

NYSEG and RG&E Increasing Awareness of Bill Assistance Programs for Veterans

The Companies launch new effort to reach thousands of veterans who may be eligible for additional assistance

Companies look to connect eligible customers with EAP benefits

BINGHAMTON, N.Y. — October 12, 2026 — New York State Electric & Gas (NYSEG) and Rochester Gas and Electric (RG&E) are launching a new outreach initiative to increase awareness of bill assistance programs for veterans.

There are thousands of veterans who are NYSEG and RG&E customers who may be eligible for additional assistance, and while the Energy Affordability Program (EAP) is not automatically available, customers receiving Veterans Disability or Survivors Pension may qualify for monthly EAP bill credits.

NYSEG and RG&E are working with veterans' agencies, community organizations, and AVANVETS, a dedicated employee resource group at Avangrid designed to support, connect, and empower employees who have served in the U.S. Armed Forces, to connect customers with resources.

"We know there are many veterans and their families that may qualify for programs designed to help manage energy costs but are not aware of these benefits, and we are excited to launch this new effort to the people and their families who have served our country," said **Kerby Sainclair, an AVANVETS member**. "Connecting customers with available assistance is an important part of our commitment to the communities we serve, and as Veterans Day approaches, we want to connect as many people as possible with resources like EAP and other bill relief options."

The Companies' outreach team will be at upcoming events where customers have the opportunity to connect with customer service representatives one-on-one to ask questions, get help understanding their bills, and get tools to better manage energy use.

Customer advocates can help determine whether customers qualify for EAP, which offers an additional monthly bill credit, or the Enhanced Energy Affordability Program (EEAP). Representatives can help with other financial assistance, including budget billing and payment plans. Customers can also learn about energy efficiency programs and tools such as Energy Manager, which allow customers to take control of their energy usage.

A full schedule of events is below:

Date	Time	Location
Tuesday, Oct. 13	10 a.m.–12 p.m.	Patterson Recreation Center, 65 Front St., Patterson, NY
Tuesday, Oct. 13	4–7 p.m.	Town of Liberty Parks and Recreation, 119 N. Main St., Liberty, NY
Tuesday, Oct. 13	1-3 p.m.	Monroe County Office Building, 39 W. Main St., Rochester, NY
Wednesday, Oct. 21	1–3 p.m.	Austerlitz Town Hall, 816 Route 203, Spencertown, NY
Saturday, Oct. 24	11 a.m. -1 p.m.	Aenon Baptist Church, 175 Genesee St., Rochester, NY
Tuesday, Oct. 27	6 – 8:30 p.m.	City of Norwich Fire Dept., 31 E Main St #1, Norwich, NY
Thursday, Oct. 29	12-2 p.m.	Southside Mall, 5006 NY-23, Oneonta, NY
Wednesday, Nov. 4	4–7 p.m.	Plattsburgh Town Hall, 151 Banker Rd., Plattsburgh, NY
Wednesday, Nov. 4	1-3 p.m.	Town of Ghent/Chatham Senior Group, 1039 Route 22, Ghent, NY
Thursday, Nov. 5	4 -7 p.m.	Cheektowaga Senior Center, 3349 Broadway St., Cheektowaga, NY
Thursday, Nov. 12	4 -7 p.m.	Henrietta Town Hall, 475 Calkins Rd., Henrietta, NY
Saturday, Nov. 14	9-1 p.m.	Locke Town Hall, 1215 NY-38, Moravia, NY

The Companies remain committed to the communities they serve, providing assistance to all who need it. NYSEG and RG&E will schedule more in-person events and encourage customers in need of assistance to call customer service at RG&E: 800.743.2110, NYSEG: 800.572.1111. Customers can also explore tools and programs available at Help With Your Bill | RG&E - RGE or Help With Your Bill | NYSEG - NYSEG.

HEAP enrollment opens on November 2. Customers are encouraged to apply for HEAP assistance. Funds are available until exhausted. For more information on how to apply for HEAP, including the necessary income qualifications, customers are urged to visit the New York State OTDA website.

# # #

About NYSEG: New York State Electric & Gas Corporation (NYSEG) is a subsidiary of Avangrid, Inc. Established in 1852, NYSEG operates approximately 35,000 miles of electric distribution lines and 4,500 miles of electric transmission lines across more than 40% of upstate New York. It also operates more than 8,150 miles of natural gas distribution pipelines and 20 miles of gas transmission pipelines. It serves approximately 894,000 electricity customers and 266,000 natural gas customers. For more information, visit www.nyseg.com.

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

About Avangrid: Avangrid, Inc. is a leading U.S. energy company investing in grid infrastructure and power generation projects to deliver reliable energy and meet growing electricity demand. With approximately $50 billion in assets and operations across 25 states, Avangrid is helping modernize the U.S. electric grid, improve system resiliency, and support economic growth for the customers and communities it serves.

Avangrid owns and operates seven electric and natural gas utilities, serving more than 3.4 million customers in New York and New England. Avangrid also has nearly 100 energy generation facilities across the United States and more than 11 gigawatts of installed capacity. Avangrid has more than 8,300 employees and was named among the World's Most Ethical Companies in 2026 for the eighth consecutive year by the Ethisphere Institute. Avangrid is a member of the Iberdrola Group.







Media Contact

Michael Baggerman
mbaggerman@nyseg.com
716.368.1284

DRAFT

ERIE COUNTY SEWER DISTRICT NO. 3 (ECSD No. 3)
BOARD OF MANAGERS MEETING MINUTES
WEDNESDAY, OCTOBER 7, 2026
SOUTHTOWNS WRRF CONFERENCE ROOM

MEMBERS PRESENT:	Jason Cozza, Camie Jarrell, David Kaczor, Michael Kasprzyk, Jason Keding, David Millar, David Rood, and Vincent Vacco (8:12 a.m.)
MEMBERS ABSENT/ EXCUSED:	Emery Wittmeyer
OTHERS PRESENT:	Joseph Fiegl, David Hojnacki, Carl Horne, Kevin Kaminski, William Strzeszynski

ITEM NO. 1 – CALL MEETING TO ORDER

Chair Kaczor called the meeting to order at 8:02 a.m.

ITEM NO. 2 – APPROVAL OF JUNE 10, 2026 MEETINGS MINUTES

On a motion by Mr. Kasprzyk, seconded by Mr. Rood, the Board voted to approve the minutes of the June 10, 2026 meeting. The motion carried 7 – 0.

ITEM NO. 3 – ITEMS FROM THE PUBLIC

None.

ITEM NO. 4 – OLD BUSINESS

a. Southtowns AWTF Expansion Project

Mr. Fiegl discussed the recent progress of the Southtowns Advanced Wastewater Treatment Facility (AWTF) Phase 1 and Phase 2 Expansion Project. Phase 1 of the project is complete, and the Division of Sewerage Management (DSM) considers it a success. The problem with the flow meter access hatch discussed at previous meetings will be handled as "defective work" during the warranty period, and the necessary corrections are anticipated to be completed this month. Closeout of the Phase 1 construction is included as Item 5.i on this agenda. Contract No. 81, the Southtowns AWTF Pre-Phase 2 Electrical project, is approximately 7% complete with little progress that can be made until long-lead time equipment arrives. Contract No. 82, the Southtowns AWTF Landfill Reclamation project, is complete as reported during the last meeting, and the landfill closure report will be submitted to the New York State Department of Environmental Conservation (NYSDEC).

The NYSDEC and the DSM successfully negotiated terms and conditions for a modified SPDES permit after a series of meetings during Summer 2026. The new permit was transmitted to the DSM near the close of August 2026 and became effective on October 1, 2026. With the new permit, Southtowns is now referred to as a "Water Resource Recovery Facility" or WRRF. Soon after the transmittal of the new SPDES permit, the NYSDEC and New York State Environmental Facilities Corporation both issued their approval of the Phase 2 Expansion Project design documents.

In anticipation of these approvals, a contractor "open house" was conducted on August 26th to inform potential bidders and subcontractors of the Phase 2 bid and to promote interest in the project. An advertisement for bids was issued on September 22nd for the Phase 2 project and the pre-bid meeting was held on October 1st. Bids are due on November 5th.

A grant application was submitted in July 2026 through the NYSDEC's Water Quality Improvement Project (WQIP) program for the Phase 2 project. WQIP grant award announcements have not yet been made.

i. Arcadis Amendment 3B (Handout)

During the project, a number of engineering services were required that were outside the original scope including additional coordination to meet EFC funding and M/WBE requirements, redesign work to repurpose two existing emergency generators, support for the roughly four-month construction extension, and grading and drainage revisions related to the ORFI pipeline and Ash Drying Facility work. These items were necessary to keep the project moving, improve the facility's reliability, maximize available grant funding, and address construction and scheduling issues. To account for this additional work, the DSM reallocated funding within the existing Phase 2 engineering agreement. As has been discussed in the past, a change order for Arcadis's agreement will be required with the Phase 2 construction award.

b. Steuben Foods / Moog

An agreement was executed with GHD Consulting Services for the engineering associated with the "Elma Pumping Station and Force Main Upgrades" project. A kickoff meeting was held on September 16th, with Moog and Steuben Foods in attendance. On September 23rd the DSM met with the new VP of Technical Services for Steuben Foods along with their Senior Director of Safety/Security/Government Affairs, at their request. During the meeting the DSM provided them with the history of the services ECSD No. 3 provides their facility, current challenges, and ongoing efforts to support their growth. The DSM provided them a tour of the Southtowns WRRF afterward.

ITEM NO. 5 – NEW BUSINESS

a. 2027 User Charge

i. Public Hearing Notice & Meeting Minutes (Handout)

The Board reviewed the Minutes for the Public Hearing held on September 24, 2026 at the DSM Downtown offices for the proposed 2027 User Charge Rates. This hearing is a requirement of County Law. User charges for the various parameters (BOD, TSS, etc.) are based on usage flow and pollutant loadings and are calculated annually from historic cost data from the treatment facility. No comments were received from the public at the meeting.

This is an informational item for the Board.

ii. Approval of Resolution (Handout)

The Board considered a resolution to approve the proposed 2027 User Charge Rates for ECSD No. 3.

On a motion by Mr. Rood, seconded by Mr. Keding, the Board voted to approve the resolution as presented. The motion carried, 8 – 0.

b. Payments (Handout)

The Board reviewed a copy of the payments for the month of October 2026. On a motion by Mr. Kasprzyk, seconded by Ms. Jarrell, the Board voted to approve the October 2026 payments. The motion carried, 8 – 0.

c. 2027 Meeting Schedule (Handout)

The Board reviewed a copy of the proposed 2027 meeting schedule.

On a motion by Mr. Keding, seconded by Mr. Millar, the Board voted to approve the proposed meeting schedule, as presented. The motion carried, 8 – 0.

d. 2027 Wastehauler Permits (Handout)

The Board considered approval of waste hauler discharge permits to numerous applicants for 2027. Waste Hauler Discharge permits are a requirement of Article VIII of the Erie County "Rules & Regulations", are approved by the Board on an annual basis, and can be amended or revoked for non-compliance with the permit's terms. In the event of violation of any permit terms and conditions, the DSM may immediately suspend permission to discharge into County facilities and may revoke the permit upon 10-day notice.

On a motion by Mr. Cozza, seconded by Mr. Millar, the Board voted to approve Waste Hauler's Discharge permits to Delo Drain &Septic Services, Modern Portable Toilets, United

Rentals, the Town of Orchard Park, Top Notch Sewer & Drain Cleaning, Atlas Comfort Cabins, Pinto Site Services, Meyer Septic Service, and Lakeshore Septic Services pending application and insurance approvals. The motion carried, 8 – 0.

i. Lakeshore Septic Permit (Handout)

The Board reviewed a copy of a correspondence concerning Lakeshore Septic Services, Inc. (Lakeshore). Lakeshore's authorization to discharge septic waste at the Southtowns WRRF was suspended for the balance of 2026 for violating various terms of its discharge permit. Lakeshore had been in communication with the DSM to remedy permit violation concerns. Lakeshore was recommended for a 2027 discharge permit at the Southtowns WRRF, but will be subject to suspension or revocation should permit compliance issues arise.

This is an informational item for the Board.

e. Award of Contract – Blasdell Village Barn Contract No. 86R (Handout)

The Board considered approval of Contract No. 86R to Gugino Brothers, LLC (Gugino) for construction of the Blasdell Village Barn in the amount of $261,700. Gugino has successfully completed projects of similar size and scope for other local municipalities. The DSM has reviewed the bid, believes it is both fair and competitive, and recommends the acceptance of the bid proposal for Contract No. 86R.

On a motion by Mr. Kasprzyk, seconded by Mr. Keding, the Board voted to approve a resolution to award Contract No. 86R. The motion carried, 8 – 0.

f. Request for Proposals for Technical Services – Controls Systems (Handout)

The Board considered approval of a three-year term agreement for controls systems technical services to Black Rock Controls, LLC in an amount not-to-exceed $250,000.

On a motion by Chairman Kaczor, seconded by Ms. Jarrell, the Board voted to approve a resolution to award a three-year term agreement for controls systems technical services to Black Rock Controls, LLC. The motion carried, 8 – 0.

g. Closeout Elma Forcemain Air Release Valve Replacement Contract (Handout)

The Board considered approval of a resolution to closeout Contract No. 84 with STC Construction, Inc. for Elma Forcemain Air Release Valve Replacement Project. The final change order for Contract No. 84 is a decrease of $20,000.00, resulting in a final contract amount of $72,700.00.

On a motion by Mr. Rood, seconded by Mr. Cozza, the Board voted to approve the closeout of Contract No. 84. The motion carried, 8 – 0.

h. Confirmation of Email Poll – Blasdell Collection Garage Closeout (Handout)

The Board considered confirmation of the June 23, 2026 email poll approving a resolution to closeout Contract Nos. 80-A, B, C, and D for construction of the Central Region Collections Facility.

On a motion by Mr. Millar, seconded by Mr. Keding, the Board voted to confirm the June 23, 2026 poll approving a resolution to closeout Contract Nos. 80-A, B, C, and D. The motion carried, 8 – 0.

i. Closeout Southtowns Expansion Phase 1 Contract No. 74C (Handout)

The Board considered approval of a resolution to closeout Contract No. 74C for construction of Phase 1 of the Southtowns Water Resource Facility Expansion. The contract closeout is recommended in the final amount of $59,086,698.25.

On a motion by Mr. Kasprzyk, seconded by Mr. Vacco, the Board voted to approve the closeout of Contract No. 74C. The motion carried, 8 – 0.

j. Sanitary Sewer Extension – Windom Woods Subdivision (Handout)

The Board considered approval of a request for assistance to the developer of the Windom Woods subdivision to provided approximately 1,067 linear feet of 15" diameter sanitary sewer pipe and four manholes, at an estimated value of $70,000, for incorporation into this proposed project. In this case, the DSM believes this is beneficial to ECSD No. 3.

On a motion by Ms. Jarrell, seconded by Mr. Kasprzyk, the Board voted to approve the request for assistance for the Windom Woods subdivision. The motion carried, 8 – 0.

ITEM NO. 6 – MISCELLANEOUS & INFORMATIONAL ITEMS

a. Operational Report

Mr. Horne presented the following operational report:

- *Southtowns WRRF UNOX Reactor and Bioclarifier No. 3:* Drained and cleaned UNOX Reactor and Bioclarifier No. 3 as part of annual inspection and maintenance activities.
- *Southtowns WRRF Sampling:* Conducted annual priority pollutant sampling activities.
- *Southtowns WRRF Petroleum Bulk Storage:* The NYSDEC was on site to conduct petroleum bulk storage tank inspections.
- *Southtowns WRRF Ash Drying Facility:* Completed ash hauling activities from the Ash Drying Facility for this year.

- *Southtowns WRRF SPDES Permit:* The plant is now operating under the conditions of its new SPDES permit, as of October 1, 2026.

Mr. Hojnacki presented the following collection systems report:

- *Central Region Collections Facility*: Collections staff have moved materials and equipment into the newly constructed Central Region Collection Facility Building and are now conducting operations in that facility.

- *Manhole Replacements*: Replaced twenty (20) manholes throughout the District, managed in coordination with municipal paving projects.

- *Closed-Circuit TV Evaluations*: Started the sewer system evaluations in the 2027 focus area in the vicinity of Hilbert College in the Town of Hamburg.

b. Construction Status Report

Contract No. 74-C (Southtowns AWTF Expansion Phase 1) – Work has been completed. This project was closed out earlier in the meeting.

Contract No. 75 (Southtowns AWTF Expansion Phase 2) – Bid opening for this project will take place on November 5, 2026.

Contract No. 81 (Southtowns AWTF Expansion Pre-Phase 2 Electrical Upgrades) – Onsite work for this project is expected to start in January 2027. The scheduled Contract completion date is July 19, 2028.

Contract 84 – Elma Force Main Air Release Valve Replacement (STC Construction) – Work has been completed. This project was closed out earlier in the meeting.

Contract 88R – Milestrip Road to Lake Avenue Cured in Place Pipe (CIPP) Lining Project – Fiberglass CIPP liners were installed in 21-inch and 30-inch diameter reinforced concrete pipe sewerlines in the backlots between Milestrip Road and Lake Avenue, Town of Hamburg. Some restoration work remains to be completed.

Contract 89R – Taylor Road to Boston State Road Pipeline Inspection – This service contract involves inspection of approximately 2,243 linear feet of 18-inch diameter Reinforced Concrete Pipe (RCP) in backlots with limited access, including the Hamburg golf course. Work is anticipated for late fall when the golf course has closed for the season.

Contract 91 – Rogers Road to Lake Avenue CIPP – Under this Contract, 829 linear feet of fiberglass CIPP liners will be installed at Rogers Road in the Town of Hamburg and Lake Avenue in Village of Blasdell. The work is anticipated to be completed later this fall.

Contract 93 – Rogers Road Pumping Station Pumps Replacement Project – This project involves replacement of pumps, associated piping, and the installation of isolation valves at the Rogers Road Pumping Station. Contracts are being processed and onsite work should begin later this fall.

Contract 95 (Multi-District) - CIPPL Term Contract (USI/Kenyon Pipeline) – United Survey continued work on Work Order (WO) 8U, which includes 11,420 linear feet of 8-inch, 10-inch and 12-inch diameter sewerlines on various streets in the Town of Hamburg (including Amsdell Road, Orchard Ave., Lyndale Ave., Hawthorne Ave., Greenfield Ave., Ferndale Ave., Southcrest Ave., Oakwood Ave., Lakewood Ave., Riverton Ave., Woodlawn Ave., and Glendale Ave.). Lining work is substantially complete, and close out of the work order will commence upon receipt of final deliverables. Kenyon Pipeline has work remaining on WO 15K which includes 13,394 linear feet of 8-inch diameter sewers on Amsdell Road and Crestridge in the Town of Hamburg; various sewerlines in the Village of Hamburg (Evans St., Central Ave., Long Ave., S. Buffalo St., Center St., Woodview Ave., Highland Ave.). The work order also includes one pipe patch on an easement off Abbott Road near the Hamburg/Orchard Park boundary. Lining work is anticipated to be completed this fall.

Contract 96 (Multi-District) - Sanitary Sewer Open Cut Repair Term Contract (Visone Construction) – Work Order 10 was completed by Visone Construction. The work order consisted of installation of a 5-foot diameter doghouse manhole on a trunkline sewer in backlot south of Lake Avenue. This was used as a bypass pumping access point in Contract No. 88R lining project. Work Order 11 was issued to Visone Construction. The work order consists of a 57 linear foot spot repair of 10-inch diameter VTP at approximately 9.5 feet deep on Sowles Road. The work involves tree removal, the support of a utility pole, and partial replacement of a residential concrete driveway. A second repair was also issued to replace a protruding cast iron tap on a 10-inch diameter VTP sewerline. Work commenced in late September.

Upcoming Design/Evaluations – In May, the NYSDEC approved plans for the Milestrip Road Sewer Replacement Project. The project consists of replacement of approximately 3,400 LF of sewer and includes a jack and bore under NYS Route 179. It is anticipated that the project will be bid in the fall 2026 for spring 2027 construction.

Additionally, as noted under Item 4.b a kickoff meeting was held in September for replacement of the Elma Forcemain and improvements to the Elma Pump Station. Preliminary design services are anticipated to take place over the next 9-months.

On a motion by Mr. Rood, seconded by Mr. Vacco, the Board voted to receive and file the informational items on the agenda. The motion carried, 8 – 0.

Mr. Fiegl informed the Board that the DSM was contacted by a representative of 43North regarding a competition finalist seeking to advance a wastewater treatment technology. Information was exchanged with the finalist to explore a potential partnership, if an award from 43 North is received. The Holland WRRF has been identified as a potential site for this proposal, and a formal agreement may be required to facilitate the request.

ITEM NO. 7 – ADJOURNMENT & NEXT MEETING

On a motion by Mr. Vacco, seconded by Mr. Keding, the Board voted to adjourn the meeting at 9:01 a.m. The motion carried, 8 – 0.

Next meeting of the Board is scheduled for 8:00 a.m., Wednesday, December 2, 2026.

Respectfully submitted,

David C. Millar, Secretary
ECSD No. 3 Board of Managers

Motion to Approve the October 7, 2026 Meeting Minutes

Moved by: _____

Seconded by: _____

App./Disapp.: _____

Date: _____

_____
David C. Millar, Secretary
ECSD No. 3 Board of Managers

Nancy Niswender, President
Village of Groton
Liz Gaynor, 1st Vice President
Village of Sands Point
Fran Acker, 2nd Vice President
Village of Wolcott
Gina Langowsky, 3rd Vice President
Village of Wurtsboro
Chrissy Kiernan, Secretary
Village of Westbury

Kristy O'Shaughnessy, Past President
Jefferson County
Dr. Darren M. Morton, Director
City of Mount Vernon
Jennifer Obert, Director
Village of Mayville
Taylor Scheer, Director
Village of Evans Mills
Crystal O'Brien, Director
Village of Speculator
Angela Conger, Treasurer
Village of Groton

September 17, 2026

Jason Keding, Supervisor
Town of Boston
8500 Boston State Road
Boston, New York 14025

Dear Supervisor Keding:

Ellie Pericak, Bookkeeper & Budget Director of the Town of Boston, has earned the Credentialed Municipal Finance Officer ("CMFO") designation, which is awarded by the New York State Society of Municipal Finance Officers ("NYSSMFO").

The NYSSMFO grants the CMFO designation only to those municipal officials who complete educational requirements and who have a record of significant contributions to their local government, their community, and the state. Your town can take pride in Ellie's educational accomplishments and the achievement of this milestone.

On behalf of the NYSSMFO Executive Board, we are honored to acknowledge Ellie as a CMFO, and we applaud your support of the role Ellie plays in your Town.

Best Regards,

Marianne C. Lobaccaro

Marianne C. Lobaccaro, CMFO, MMC, RMC 516-627-3451
villageadministrator@northhillsny.gov
CMFO Chair, Village Administrator, Village of North Hills

Jennifer Obert, CMFO, RMC 716-753-2125
treasurer@mayvilleny.gov
Village Treasurer, Village of Mayville

Gina Langowsky, CMC, RMC, CMFO 845-888-2522
clerk@villageofwurtsboro.gov
Clerk-Treasurer, Village of Wurtsboro

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization Town of Boston/Erie County Clerks Office Date 10 / 6 / 26

Name of person responsible for facilities Jason Keding

Title Town Supervisor

Applicant Address 8500 Boston State Road, Boston, NY 14025

Applicant Daytime Phone # (716)941-6518 # Of Attendees 50

Date(s) Requested* October 30, 2026 Time 9am-4pm Type of Event Mobile DMV

I, UNDERSIGNED, REQUEST PERMISSION TO USE THE FOLLOWING: (CHECK ALL THAT APPLY)

_____ Town Hall Community Room w/o Kitchen

_____ Planning Board Room

✔ Court Room

I agree that all facilities used will be properly cleaned to the best of my ability upon completion of the event and that I will be responsible for any damages caused to any of the facilities or grounds.

SIGNATURE OF APPLICANT _____

Upon Completion, please submit to Town Clerk

****

APPROVED/DENIED: 10/8/2026
(DATE)

INSPECTION: _____
(DATE)

TOWN OF BOSTON
APPLICATION FOR
USE OF TOWN MEETING FACILITY

Name/Organization Aaron Gies for Congress Date 10 / 18 / 2026

Name of person responsible for facilities Aaron Gies

Title Candidate

Applicant Address

Applicant Daytime Phone #

Of Attendees 40

Date(s) Requested* 10/18/2026 Time 1:30-4:30 Type of Event town hall meeting

I, UNDERSIGNED, REQUEST PERMISSION TO USE THE FOLLOWING: (CHECK ALL THAT APPLY)

- [x] Town Hall Community Room w/o Kitchen
- [ ] Planning Board Room
- [ ] Court Room

I agree that all facilities used will be properly cleaned to the best of my ability upon completion of the event and that I will be responsible for any damages caused to any of the facilities or grounds.

SIGNATURE OF APPLICANT

Upon Completion, please submit to Town Clerk

****

APPROVED/DENIED: 10/15/24
(DATE)

INSPECTION: _____
(DATE)

PUBLIC NOTICE
TOWN OF BOSTON
NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Boston Town Board, Erie County, New York, will hold a public hearing for proposed Fire Protection Contracts between the 3 Boston Fire Companies and the Town of Boston. This public hearing will be held at the Boston Town Hall, 8500 Boston State Road, Boston, New York, on Wednesday, October 21, 2026, at 7:35 p.m.

North Boston Volunteer Fire Company will be paid $254,092 for 2027, $266,797 for 2028, and $280,137 for 2029 for the furnishing of Fire Protection.

Patchin Volunteer Fire Company will be paid $254,092 for 2027, $266,797 for 2028, and $280,137 for 2029 for the furnishing of Fire Protection.

Boston Volunteer Fire Company, Inc. will be paid $254,092 for 2027, $266,797 for 2028, and $280,137 for 2029 for the furnishing of Fire Protection.

All persons interested in the matter shall be heard for or against at such time and place.

DATED:	**September 16, 2026**	**BY ORDER OF THE TOWN BOARD**
PUBLISHED:	**September 24, 2026**	**SANDRA L. QUINLAN, TOWN CLERK**

An Equal Opportunity Provider & Employer

LEGAL NOTICE
TOWN OF BOSTON
NOTICE OF PUBLIC HEARING – LOCAL LAW REGARDING THE TAX LEVY LIMIT

NOTICE IS HEREBY GIVEN that pursuant to resolution of the Town Board of the Town of Boston, NY, a public hearing will be held at the Boston Town Hall, 8500 Boston State Road, at 7:40 PM Eastern Prevailing Time, on October 21, 2026 for the purpose of considering the Proposed Local Law which, if approved, would allow the real property tax levy in the 2027 Town Budget to exceed the tax levy limit pursuant to General Municipal Law Section 3-c(5). This Local Law is drafted due to the water projects occurring throughout Town and the upcoming increases to debt service. Copies of the proposed local law are available for review in the office of the Town Clerk during regular office hours.

Dated: September 29, 2026
Published: October 8, 2026
BY ORDER OF THE TOWN BOARD
Sandra L. Quinlan, Town Clerk
This Institution is an equal opportunity provider and employer

LEGAL NOTICE
TOWN OF BOSTON
NOTICE OF PUBLIC HEARING – 2027 TENTATIVE BUDGET

NOTICE IS HEREBY GIVEN that the Tentative Budget of the Town of Boston for the fiscal year beginning January 1, 2027 has been completed and filed in the office of the Town Clerk, where it is available for inspection by any interested person during regular office hours.

FURTHER NOTICE IS HEREBY GIVEN that the Boston Town Board will hold a public hearing and review said Tentative Budget at the Boston Town Hall, 8500 Boston State Road, at 7:45 PM Eastern Prevailing Time, on October 21, 2026 and at such hearing any person may be heard for or against the Tentative Budget as compiled or any items contained therein.

Pursuant to Section 103 of the Town Law, the proposed salaries of the following elected town officers are: Supervisor $ 52,298, Town Clerk $ 64,023, (4) Councilman $ 11,062, Superintendent of Highways $ 91,560, (2) Town Justice $25,618. An exemption report is available.

Dated: September 29, 2026
Published: October 8, 2026
BY ORDER OF THE TOWN BOARD
Sandra L. Quinlan, Town Clerk
This Institution is an equal opportunity provider and employer

TOWN OF BOSTON – RESOLUTION NO. 2026-66

AUTHORIZING CONTRACTS FOR FIRE PROTECTION SERVICES

WHEREAS, the Town of Boston, through the Boston Fire Protection District, desires to contract for fire protection services in the Town; and

WHEREAS, the Boston Volunteer Fire Company, North Boston Fire Company, and Patchin Fire Company ("the Companies") each have offered to provide the necessary services in their geographic areas of responsibility as well as services to the entire Town of Boston under mutual aid agreement; and

WHEREAS, proposed contracts with each of the Companies have been negotiated in order to provide fire protection services for the 2027, 2028 and 2029 calendar years, with potential renewals for the 2030 and 2031 calendar years (the "Proposed Fire Protection Contracts"); and

WHEREAS, a public hearing on the Proposed Fire Protection Contracts was duly noticed and held on October 21, 2026; and

WHEREAS, after due deliberation on the foregoing, the Town Board believes it to be in the best interests of the Town and Boston Fire Protection District to execute the Proposed Fire Protection Contracts;

NOW THEREFORE BE IT

RESOLVED, that the Town of Boston hereby authorizes the Town Supervisor to execute the Proposed Fire Protection Contracts with Boston Volunteer Fire Company, North Boston Fire Company, and Patchin Fire Company.

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	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Councilmember Martin	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

_____

Sandra L. Quinlan, Town Clerk

FIRE PROTECTION CONTRACT
TOWN OF BOSTON, NEW YORK WITH BOSTON VOLUNTEER FIRE COMPANY

THIS AGREEMENT is made as of the 21st day of October, 2026, by and between the TOWN OF BOSTON, a municipal corporation of the State of New York, having an office and place of business at 8500 Boston State Road, Boston, New York 14025 (hereinafter referred to as the "Town"); and the Boston Volunteer Fire Company, having its business offices at 6746 Mill Street, Boston, New York 14025 (hereinafter referred to as the "Fire Company"):

WHEREAS, there has been duly established in the Town of Boston a fire protection district known as the Boston Fire Protection District (the "District"), which defines the principal service area for the Fire Company; and

WHEREAS, the Fire Company has proposed to provide fire protection, public access defibrillation, rescue, and fire police (collectively referred to herein as "Fire Protection Services") to the District for the term and for the compensation set forth below, with primary responsibility to respond to fire and other emergencies within the Fire Company's geographic area of the Town of Boston as delineated on a map filed in the office of the Town Clerk, a copy of which is attached hereto as Schedule B, as well as responsibility to provide services for the entire Town of Boston under mutual aid agreement; and

WHEREAS, the Town and the Fire Company are desirous of entering into an agreement to provide Fire Protection Services to the District, and

1. The Town is a municipal corporation of the State of New York.
2. The Town desires to contract with the Fire Company for Fire Protection Services. The Fire Company has the necessary qualifications to provide the services desired by the Town.
3. The Fire Company is willing to be employed by the Town, and the Town is willing to employ the Fire Company on the terms and conditions hereinafter set forth.
4. The Town has the necessary funds to pay the Fire Company pursuant to the terms of the Contract; and

WHEREAS, by Resolution dated October 21, 2026, after a public hearing, the Town Board of the Town of Boston awarded the Fire Company the contract to provide Fire Protection Services to the District; and

WHEREAS, the Fire Company agrees to furnish to the Town Fire Protection Services in the District for the 2027, 2028, and 2029 calendar years, and the Town agrees on behalf of the District to pay the Fire Company the following sums for its services in those years (referred to herein as the "contract amount" for each year):

2027: $254,092
2028: $266,797
2029: $280,137

WHEREAS, the Fire Company and the Town agree that this contract will continue to renew for the 2030 and 2031 calendar years on the terms in effect on December 31, 2029 unless one party elects to terminate the agreement as provided for herein; and

NOW, in consideration of the mutual covenants contained herein, the Town and the Fire Company hereby agree that the terms and conditions of this Contract shall govern the agreement between the parties, and the parties hereto further agree as follows:

SECTION I - EMPLOYMENT AND GENERAL REQUIREMENTS

1. The members of the Fire Company, while engaged in the performance of their duties in answering, attending upon, or returning from any call provided for by this Contract, shall be an independent contractor to the Town and shall have all the rights, privileges and immunities granted by the laws of the State of New York.

The Fire Company shall at all times during the period of this contract be subject to call for attendance upon any situation requiring Fire Protection Services occurring in the District. When notified of a call within the District, the Fire Company shall respond and attend upon the call without delay with suitable equipment and qualified personnel. Qualified personnel shall mean that the responding individual shall have met the minimum training standards based on the fire fighter's tasks or position in responding to the emergency. The minimum training standards shall be in accordance with the guidelines of the County of Erie Division of Fire Safety, as may from time to time be promulgated and amended. Upon arriving at the scene of the call the firepersons attending shall proceed diligently and, in every reasonable way, attend to the circumstances of the call including the saving of life and property.

Fire Company covenants to participate fully in the Erie County mutual aid plan, and so long as that plan remains in place, the rare failure of the Fire Company to respond to a call, or the failure of the Fire Company to respond to a call when multiple calls arise at or about the same time, shall not constitute a breach of this Contract.

2. By the first day of September of each year, the Fire Company shall provide a copy of its budget for the following year, a fiscal year commencing January 1 to December 31, to the Town. Along with the budget, the Fire Company shall provide a detailed breakdown of its capital plans and statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail: (1) the useful life of the Fire Company's real property, apparatus, and equipment; (2) anticipated capital repairs, maintenance, or replacement needed; and (3) whether capital reserve funds have been established and the extent to which they are funded. Any singular item anticipated to be repaired, maintained, or replaced at a cost greater than $25,000 should be included in the capital plan.

3. The Fire Company shall have its records audited annually by an independent certified public accountant or firm of certified public accountants if required to do so pursuant to Section 209-z of the General Municipal Law. If such an annual audit is required by statute, within 180 days of the end of the Fire Company's fiscal term, it shall submit a copy of its audit report to the Town Board. If the Fire Company receives an extension of its time to file an IRS Form 990, the deadline to submit its audit report to the Town Board will be extended by the same number of days, provided the Fire Company advises the Town Board when it seeks the extension of its time to file the IRS Form 990.

In the event that the Fire Company is not required by statute to complete an annual audit, the Fire Company agrees that its audit committee will meet, at least annually, with the Town's financial staff and to make all of its financial statements and books available for review and copying by the Town's bookkeeper or auditor, with the Fire Company making its audit committee and records available no later than June 30. The Town and Fire Company agree that such a meeting and review, if conducted, does not mean that the Town in any way guarantees the accuracy or completeness of the Fire Company's financial records.

Following the approval by the Fire Company of a new member, the Fire Company shall

submit to the Town Board for approval pursuant to Not-For-Profit Law § 1402(c)(3) a letter from the Chief or other authorized Officer enclosing the new member's application (with social security number, month and day of birth, and names of any minor children redacted) and stating that the new member has passed their background check requirements (including arson investigation and sex offender registration check [Pursuant to Article 6-c of Correction Law]). This submission shall be received by 3:00 p.m. on the Thursday before the next regularly scheduled Town Board meeting by the Town Clerk, and the request for approval will be acted upon without delay, but in no event later than the 30th day following receipt by the Town Clerk of the submittal of the new member information. Along with the request for approval of the new member, the Fire Company shall confirm in writing to the Town Board that the addition of the new member will not violate the terms of Paragraph 4 below.

4. The Fire Company must maintain an annual "active" membership containing no more than forty-five (45%) percent of its members living outside of the fire protection district. "Active" members are those members who meet the requirements of the Company's By-Laws but who also are physically able to respond to calls and to participate in drills and training. No later than January 15 each year, the Fire Company shall submit to the Town Board a list of all active members of the Fire Company existing at that time with their corresponding addresses. In the first year of this Contract, Fire Company will submit by March 1 copies of both sides of each active member's driver's license or other form of picture identification to confirm compliance with this provision. Fire Company agrees to notify the Town within 30 days of any active member's change of address. In the event that an active member moves out of the fire protection district, his or her continued membership in the Company shall be subject to the approval of the Town Board in accordance with Not-for-Profit Law, § 1402 (C)(3), which approval shall not be unreasonably withheld. Requests for approval by the Town Board, which shall contain the member's new address, shall be sent in accordance with Paragraph 3, above. The Town shall also be notified of the change of address of the members continually throughout the year in the event they need to be contacted for Length of Service Award Program ("LOSAP") purposes.

5. Pursuant to Not-For-Profit Law § 1402(f), by January 15 of each calendar year, the Fire Company shall make and file in the Erie County Clerk's Office a verified certificate stating the names of the directors and officers of the corporation, containing an inventory of its property, a statement of its liabilities, and a statement that the corporation has not engaged, directly or indirectly, in any business other than that set forth in its certificate of incorporation. A copy of same shall be simultaneously filed with the Town Clerk.

6. By March 1, the Fire Company shall submit a report to the Town Board setting forth the State point and Company point requirements of each member in the Company in order to confirm that the member has qualified for LOSAP benefits. The report shall be broken out by the categories delineated in Section 217 of the General Municipal Law or as otherwise defined by the Town's LOSAP plan. Fire Company shall appoint one member and one alternate to represent the Company at meetings related to the LOSAP plan. Fire Company shall maintain the original sign in sheets verifying member points, and shall provide these to the Town within five business days of the Town's request.

7. By the 28th of February, the Fire Company shall submit its foreign insurance fund report for the preceding calendar year to the New York State Comptroller providing an accounting of the funds received, and of expenditures made using foreign insurance funds. A copy shall also be filed with the Town.

8. By January 15, Fire Company will provide to the Town a current copy of its by-laws, and the Fire Company shall, within seven days of its adoption, provide to the Town a copy of any amendment to the by-laws during the term of this Contract.

9. The Fire Company and Town Board agree and acknowledge that pursuant to General Municipal Law § 209-l, the Town Board as a body has the power to remove a Fire Company officer or member for incompetence or misconduct, and the Fire Company agrees to cooperate fully with any reasonable request made on behalf of the Town Board in connection with a hearing pursuant to General Municipal Law § 209-l.

Removals on the ground of incompetence or misconduct, except for absenteeism at fires or meetings, may be made only after a public hearing before the Town Board or its designated hearing officer. Written notice of the hearing and of the charges must be served personally upon the accused officer or member at least 10 days but not more than 30 days before the date of the hearing. If the hearing is held before a hearing officer, the hearing officer shall forward to the Town Board the hearing record and the hearing officer's recommendations within 90 days of the close of the hearing. A decision to remove an officer or member must be supported by substantial evidence, the accusing party shall bear the burden of proof, and the accused shall have the right to cross-examine the witnesses against him. Following the Town Board's decision, the officer or member shall have a right review pursuant to the provisions of Article 78 of the Civil Practice Law and Rules.

10. Fire Company acknowledges that pursuant to General Municipal Law § 204-a (6), the Town Board may by resolution prohibit the fire company from engaging in fund raising activities or in any general or specific type of fund raising activity, but this power shall not be exercised by the Town Board in an arbitrary or capricious manner. Fire Company agrees to secure insurance coverage in favor of the Town for all fundraisers, if liability coverage for said fundraiser is not provided by the insurance required herein, and to provide evidence of such insurance if requested by the Town.

11. Fire Company agrees to permit representatives or agents of the Town, at a mutually agreed upon time within seven days of the Town's initial request, access to all Fire Company buildings, equipment, and tools for the purpose of inspection and evaluation.

SECTION 2 - BEST EFFORTS OF FIRE COMPANY

The Fire Company agrees that, at all times, it will faithfully, industriously and to the best of its ability, experience and talents perform all of the duties that may be required of and from it pursuant to express and implicit terms hereof, to the reasonable satisfaction of the Town. It shall keep its apparatus and equipment in good working order at all times, and through recruitment, training, and drills will provide an adequate supply of willing and qualified personnel. Fire Company shall in no event be considered an insurer against loss by fire or other similar casualty.

SECTION 3 - TERM OF EMPLOYMENT

Employment under this Contract shall commence as of January 1, 2027 and shall continue until December 31, 2029. This Contract shall continue to renew on the same terms (including contract amount) in effect on December 31, 2029 for up to two additional terms of one full calendar year without any further public hearing unless one of the contracting parties

shall notify the other in writing on or before August 20 that it elects to terminate the contract on December 31 of that year.

SECTION 4 - COMPENSATION OF FIRE COMPANY

The Town, in consideration of the Fire Company faithfully complying with all the terms and conditions herein set forth, shall pay to the Fire Company and the Fire Company shall accept from the Town fifty percent (50%) of the contract amount by April 1 of the current contract year, and the remaining fifty percent (50%) in accordance with Schedule A attached hereto, which contains a schedule and requirements. All monies charged hereunder shall be a charge upon the District and collected with Town taxes. Said sum shall be considered a definite sum, as required by § 184(5) of the Town Law and delineated on Schedule A, attached.

SECTION 5 - FIRE COMPANY TO COMPLY WITH LAW

The Fire Company agrees to comply with the provisions of Sections 103-a and 103-b of the General Municipal Law and Section 139-b of the State Finance Law, regarding waiver of immunity when called before a Grand Jury. All other provisions of law required to be made a part of this Contract are hereby deemed incorporated herein. Performance under the terms and conditions of this Contract shall be subject to conformance with all applicable laws, rules and regulations in effect as of the date of this Contract including without limitation, the necessary reports and filings to be made under § 519 of the Not For Profit Law and §§ 30-A and 33a of the General Municipal Law.

SECTION 6 - ASSIGNMENT

This Contract may not be assigned by the Fire Company or its right, title and interest therein assigned, transferred, conveyed, sublet or disposed of without the prior consent, in writing, of the Town.

SECTION 7 - REMEDIES

This Contract may be terminated upon a material breach which remains uncorrected after thirty (30) days written notice to the Fire Company by the Town sent by certified mail, return receipt requested. Upon termination, the Company shall remit a pro-rata share of the contract amount to the Town.

SECTION 8 - TOWN TO ASSIST WITH CERTAIN SERVICES

In consideration of the services provided by the Fire Company, the Town agrees to use its best efforts to obtain assistance in the preparation of grant applications on a discounted basis for the Fire Company. It is understood that the Town shall not be obligated to obtain such discounted services. Any unpaid charges arising from the performance of any services by the grant consultant shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Contract or any future Contract hereinafter

entered into between the parties.

In further consideration of the services provided by the Fire Company, the Town shall use its best efforts to obtain materials and equipment through the Highway Department of the Town for the benefit of the Fire Company in performing its emergency services as defined herein. It is understood that the Fire Company may be required to reimburse the Highway Department for its time, materials, and equipment pursuant to Article VIII § 1 of the Constitution of the State of New York. It is further understood that the personnel, materials and equipment shall be within the sole discretion of the Town Superintendent of Highways, based upon the circumstances existing at the time of any request by the Fire Company. This request shall be in writing and shall set forth the nature and extent of the requested services, except the Highway Superintendent may dispense with the writing requirement in exigent circumstances. Any unpaid charges arising from the performance of any services by the Highway Department shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Agreement or any future Agreement hereinafter entered into between the parties.

The Town also agrees that it shall pay the cost of physicals and other tests required in order to obtain medical clearance for qualified firefighters, and the cost for obtaining the Hepatitis B shot series. The Town further agrees that it will reimburse firefighters for co-pays if the firefighter's personal insurance is used for an injury directly related to providing the fire service that is the subject of this Contract.

SECTION 9 - INSURANCE/INDEMNIFICATION

The Fire Company agrees that it shall indemnify and hold harmless the Town and its agents, employees, and officials from any and all liability for any reason whatsoever arising out of the performance or failure of performance of its duties, obligations, or operations under this agreement, including the cost of reasonable attorneys' fees.

The Fire Company, at its own cost and expense, shall provide a policy or policies of insurance as customarily are required for the operation of volunteer fire Company, including without limitation:

1. A policy of directors and officers insurance covering the Fire Company administration;
2. General liability insurance providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars ($2,000,000) and including coverage for products and completed operations and liquor liability;
3. Automobile liability insurance covering all Fire Company vehicles (including engines) and providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars ($2,000,000); and
4. To the extent that the Fire Company employs persons, workman's compensation insurance covering those individuals.

Umbrella coverage may be used to satisfy the required limits.

The Fire Company shall provide to the Town declarations pages and endorsements for the required insurance coverage, which must name the Town of Boston and District as additional insureds and must further provide that the policies may not be cancelled without at least 30 days' notice to the Fire Company and the Town.

Except for the workman's compensation insurance referred to above, the Town shall obtain workman's compensation insurance for the Company for the services to be provided

hereunder. In connection with same, the Company shall report all incidents requiring a claim under workman's compensation to the Town Clerk via an incident report, which shall be filed no later than the next business day after the report was made.

It is intended and agreed that the provisions of this Section shall be broadly construed in favor of the Town, so as to carry out its purpose in protecting the Town and District from any and all liability caused by the actions or inactions of the Fire Company, whether actual or alleged. The Town shall have no liability under this Contract to the Fire Company or to anyone else beyond the funds appropriated and available for this Contract.

SECTION 10 - NONDISCRIMINATION

During the term of this Contract, the Fire Company agrees that in accordance with Article 15 of the Executive law (also known as the Human Rights law) and all other state and federal statutory and constitutional non-discrimination provisions, the Fire Company will not discriminate against any volunteer or applicant because of race, creed, color, sex, national origin or marital status, except as permitted by law. The Fire Company is subject to possible termination of this Contract and forfeiture of all monies due hereunder for a violation of this clause.

SECTION 11 - GOVERNING LAW

This Contract and the performance thereof shall be governed, interpreted, construed, and regulated by the laws of the State of New York.

SECTION 12 - PARTIAL INVALIDITY

If any term, covenant, condition or provision of this Contract or the application thereof to any person or circumstances shall, at any time or to any extent, be invalid or unenforceable, the remainder of this Contract, or the application of such terms or provisions to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term, covenant, condition and provision of this Contract shall be valid and be enforced to the fullest extent permitted by law.

SECTION 13 - EFFICIENCY AND COOPERATION WITH OTHER FIRE COMPANIES

Fire Company agrees that it shall acquire all goods and services competitively and in accordance with sound procurement policies. It shall continue its efforts to solicit grant funding to defer the cost of providing fire protection services.

Fire Company further agrees that it shall meet as needed and at all times shall work cooperatively with the Town and the other Fire Companies in the Town for the benefit of the Town and to develop efficiencies and avoid unnecessary duplicative purchases, including through the possible development of a Town Fire Protection Master Plan.

SECTION 14 - NOTICE OF CLAIM

Service of a verified claim on the Town Clerk within ninety (90) days of accrual of a

claim against the Town or completion of the work or portion thereof, whichever is earlier, and the expiration of forty (40) days thereafter shall be a condition precedent to the commencement by the Fire Company of any action or proceeding with respect to this Contract.

SECTION 15 - COUNTERPARTS

This Contract is executed in four (4) counterpart originals, each of which shall constitute an original and all of which, when taken together, shall constitute one Contract.

SECTION 16 - RESOLUTION

This contract has been approved by a majority of the members of the Fire Company by Resolution adopted in accordance with the Fire Company By-Laws at either a regular or special meeting.

SECTION 17 - COMPENSATION AND VFBL

The Town shall remain liable for benefits payable under the Volunteer Firefighter Benefits Law (VFBL) as required by Section 30 of the VFBL for "active members" of the Fire Company.

SECTION 18 – SANITATION

The Town of Boston shall direct its solid waste disposal contractor to collect the trash and recyclable materials from the Boston Fire Station at 6746 Mill St, Boston, NY 14025. Collection shall occur once per week. The permitted waste and trash collection, including separation of recyclable materials, shall be consistent with the requirements Town's waste management agreement then in effect.

SECTION 19 - NOTICES

All notices, requests, demands and other communications required or permitted to be given hereunder shall be in writing, and shall be deemed duly given if delivered by hand or mailed by registered or certified mail, return receipt requested, to the parties at the following address:

Boston Fire Company, Inc.
P.O. Box 357
Boston, NY 14025

SECTION 20 - ENTIRE AGREEMENT/NO ORAL MODIFICATIONS

It is understood that this Contract constitutes the entire agreement between the Fire Company and the Town. No agreement, oral or written, respecting this Contract shall be binding upon either party unless in writing and attached hereto.

ATTESTATION CLAUSE

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the Town Board of the Town of Boston the _____ day of _____, 2026.

_____
Jason A. Keding,
Town Supervisor

STATE OF NEW YORK)
: ss.
COUNTY OF ERIE)

On the ____ day of _____, 2026, before me came Jason A. Keding, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

_____
Notary Public

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the Boston Volunteer Fire Company the _____ day of _____, 2026.

_____
_____, President

STATE OF NEW YORK)
: ss.
COUNTY OF ERIE)

On the ____ day of _____, 2026, before me came _____, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

_____
Notary Public

SCHEDULE A

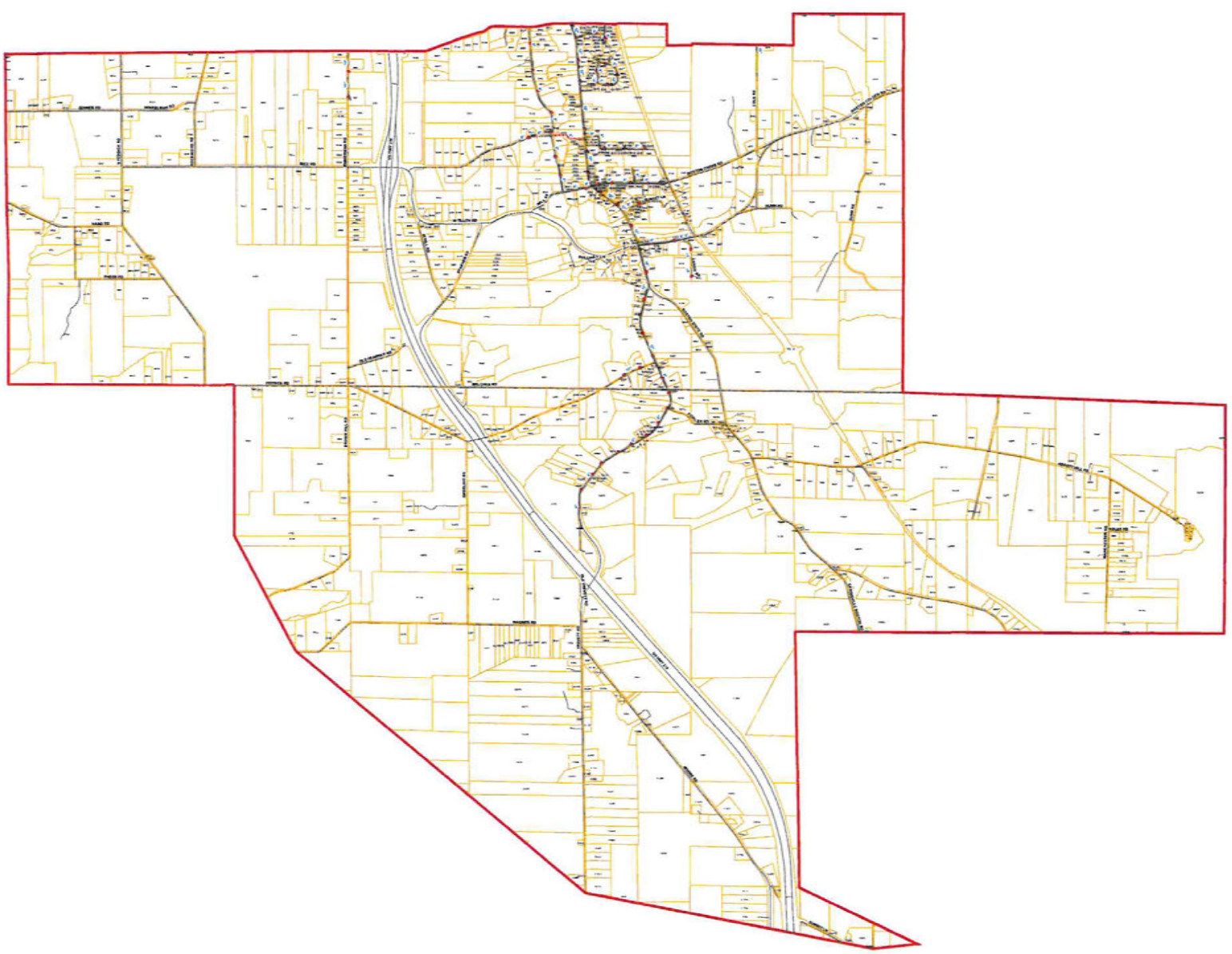
SCHEDULE OF PAYMENTS AND FIRE COMPANY CONTRACT REQUIREMENTS COMPLIANCE CHECKLIST

NOTE: Not all contract requirements are set forth in this Schedule. In the event of a conflict between this Schedule A and the terms of the contract, the terms of the contract control.

January	By January 15 of each year, filing of verified certificate with County Clerk and Boston Town Clerk. Certificate to contain: names of officers and directors; inventory of property; statement of liabilities and that corporation has not engaged in any business other than as stated in its Certificate of Incorporation.
	Copy of current by-laws to be provided to Town.
	Annual active membership roster submission to Town.
February	By Feb. 28, a report of expenditure of foreign fire insurance funds to be filed. (GML 30a & 33-a).
March	By March 1 report for LOSAP compliance setting forth State point and Dept. point requirements. Report shall be broken out by categories listed in 217 of GML.
	In first year of contract, copies of Drivers Licenses or other form of ID showing current legal address of each active member due to Town.
April	50% of total contract amount paid by April 1.
June	If required by GML 209-z, audit to be submitted to Town Board (if Fire Company's fiscal term ends Dec. 31). If GML 209-z audit is not required, Fire Company's audit committee shall be prepared to meet with Town and make records available no later than June 30.
July	July 1 – remaining 50% payment of the year's total contract amount to be paid by Town if reporting and submittal requirements are being met.
September	By September 1, next year's Budget to be submitted to Town. Along with copies of the budget a detailed breakdown of its capital plans should be provided along with statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail the useful life of the Fire Company's real property, apparatus and equipment, anticipated capital repairs, maintenance or replacement needed and whether capital reserve funds have been established and what extent they are funded. Any singular item anticipated to be repaired, maintained or replaced at a cost greater than $25,000 should be included in the capital plan.
All Year	Town must be notified of change-of-address for active members within 30 days.

SCHEDULE B

MAP SHOWING FIRE COMPANY
GEOGRAPHIC AREA OF PRIMARY RESPONSIBILITY





Location Map

HYDRANTS LOCATED IN THE BOSTON FIRE DISTRICT

0 0.15 0.3 0.6

1" = 0.3 Mile

March 2f, 2011

ERIE COUNTY WATER AUTHORITY

BUFFALO, NEW YORK

FIRE PROTECTION CONTRACT
TOWN OF BOSTON, NEW YORK WITH NORTH BOSTON FIRE COMPANY

THIS AGREEMENT is made as of the 21st day of October, 2026, by and between the TOWN OF BOSTON, a municipal corporation of the State of New York, having an office and place of business at 8500 Boston State Road, Boston, New York 14025 (hereinafter referred to as the "Town"); and the North Boston Fire Company, having its business offices at 5646 Herman Hill Road, North Boston, New York 14110 (hereinafter referred to as the "Fire Company"):

WHEREAS, there has been duly established in the Town of Boston a fire protection district known as the Boston Fire Protection District (the "District"), which defines the principal service area for the Fire Company; and

WHEREAS, the Fire Company has proposed to provide fire protection, public access defibrillation, rescue, and fire police (collectively referred to herein as "Fire Protection Services") to the District for the term and for the compensation set forth below, with primary responsibility to respond to fire and other emergencies within the Fire Company's geographic area of the Town of Boston as delineated on a map filed in the office of the Town Clerk, a copy of which is attached hereto as Schedule B, as well as responsibility to provide services for the entire Town of Boston under mutual aid agreement; and

WHEREAS, the Town and the Fire Company are desirous of entering into an agreement to provide Fire Protection Services to the District, and

1. The Town is a municipal corporation of the State of New York.
2. The Town desires to contract with the Fire Company for Fire Protection Services. The Fire Company has the necessary qualifications to provide the services desired by the Town.
3. The Fire Company is willing to be employed by the Town, and the Town is willing to employ the Fire Company on the terms and conditions hereinafter set forth.
4. The Town has the necessary funds to pay the Fire Company pursuant to the terms of the Contract; and

WHEREAS, by Resolution dated October 21, 2026, after a public hearing, the Town Board of the Town of Boston awarded the Fire Company the contract to provide Fire Protection Services to the District; and

WHEREAS, the Fire Company agrees to furnish to the Town Fire Protection Services in the District for the 2027, 2028, and 2029 calendar years, and the Town agrees on behalf of the District to pay the Fire Company the following sums for its services in those years (referred to herein as the "contract amount" for each year):

2027: $254,092
2028: $266,797
2029: $280,137

WHEREAS, the Fire Company and the Town agree that this contract will continue to renew for the 2030 and 2031 calendar years on the terms in effect on December 31, 2029 unless one party elects to terminate the agreement as provided for herein; and

NOW, in consideration of the mutual covenants contained herein, the Town and the Fire Company hereby agree that the terms and conditions of this Contract shall govern the agreement between the parties, and the parties hereto further agree as follows:

SECTION I - EMPLOYMENT AND GENERAL REQUIREMENTS

1. The members of the Fire Company, while engaged in the performance of their duties in answering, attending upon, or returning from any call provided for by this Contract, shall be an independent contractor to the Town and shall have all the rights, privileges and immunities granted by the laws of the State of New York.

The Fire Company shall at all times during the period of this contract be subject to call for attendance upon any situation requiring Fire Protection Services occurring in the District. When notified of a call within the District, the Fire Company shall respond and attend upon the call without delay with suitable equipment and qualified personnel. Qualified personnel shall mean that the responding individual shall have met the minimum training standards based on the fire fighter's tasks or position in responding to the emergency. The minimum training standards shall be in accordance with the guidelines of the County of Erie Division of Fire Safety, as may from time to time be promulgated and amended. Upon arriving at the scene of the call the firepersons attending shall proceed diligently and, in every reasonable way, attend to the circumstances of the call including the saving of life and property.

Fire Company covenants to participate fully in the Erie County mutual aid plan, and so long as that plan remains in place, the rare failure of the Fire Company to respond to a call, or the failure of the Fire Company to respond to a call when multiple calls arise at or about the same time, shall not constitute a breach of this Contract.

2. By the first day of September of each year, the Fire Company shall provide a copy of its budget for the following year, a fiscal year commencing January 1 to December 31, to the Town. Along with the budget, the Fire Company shall provide a detailed breakdown of its capital plans and statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail: (1) the useful life of the Fire Company's real property, apparatus, and equipment; (2) anticipated capital repairs, maintenance, or replacement needed; and (3) whether capital reserve funds have been established and the extent to which they are funded. Any singular item anticipated to be repaired, maintained, or replaced at a cost greater than $25,000 should be included in the capital plan.

3. The Fire Company shall have its records audited annually by an independent certified public accountant or firm of certified public accountants if required to do so pursuant to Section 209-z of the General Municipal Law. If such an annual audit is required by statute, within 180 days of the end of the Fire Company's fiscal term, it shall submit a copy of its audit report to the Town Board. If the Fire Company receives an extension of its time to file an IRS Form 990, the deadline to submit its audit report to the Town Board will be extended by the same number of days, provided the Fire Company advises the Town Board when it seeks the extension of its time to file the IRS Form 990.

In the event that the Fire Company is not required by statute to complete an annual audit, the Fire Company agrees that its audit committee will meet, at least annually, with the Town's financial staff and to make all of its financial statements and books available for review and copying by the Town's bookkeeper or auditor, with the Fire Company making its audit committee and records available no later than June 30. The Town and Fire Company agree that such a meeting and review, if conducted, does not mean that the Town in any way guarantees the accuracy or completeness of the Fire Company's financial records.

Following the approval by the Fire Company of a new member, the Fire Company shall

submit to the Town Board for approval pursuant to Not-For-Profit Law § 1402(c)(3) a letter from the Chief or other authorized Officer enclosing the new member's application (with social security number, month and day of birth, and names of any minor children redacted) and stating that the new member has passed their background check requirements (including arson investigation and sex offender registration check [Pursuant to Article 6-c of Correction Law]). This submission shall be received by 3:00 p.m. on the Thursday before the next regularly scheduled Town Board meeting by the Town Clerk, and the request for approval will be acted upon without delay, but in no event later than the 30th day following receipt by the Town Clerk of the submittal of the new member information. Along with the request for approval of the new member, the Fire Company shall confirm in writing to the Town Board that the addition of the new member will not violate the terms of Paragraph 4 below.

4. The Fire Company must maintain an annual "active" membership containing no more than forty-five (45%) percent of its members living outside of the fire protection district. "Active" members are those members who meet the requirements of the Company's By-Laws but who also are physically able to respond to calls and to participate in drills and training. No later than January 15 each year, the Fire Company shall submit to the Town Board a list of all active members of the Fire Company existing at that time with their corresponding addresses. In the first year of this Contract, Fire Company will submit by March 1 copies of both sides of each active member's driver's license or other form of picture identification to confirm compliance with this provision. Fire Company agrees to notify the Town within 30 days of any active member's change of address. In the event that an active member moves out of the fire protection district, his or her continued membership in the Company shall be subject to the approval of the Town Board in accordance with Not-for-Profit Law, § 1402 (C)(3), which approval shall not be unreasonably withheld. Requests for approval by the Town Board, which shall contain the member's new address, shall be sent in accordance with Paragraph 3, above. The Town shall also be notified of the change of address of the members continually throughout the year in the event they need to be contacted for Length of Service Award Program ("LOSAP") purposes.

5. Pursuant to Not-For-Profit Law § 1402(f), by January 15 of each calendar year, the Fire Company shall make and file in the Erie County Clerk's Office a verified certificate stating the names of the directors and officers of the corporation, containing an inventory of its property, a statement of its liabilities, and a statement that the corporation has not engaged, directly or indirectly, in any business other than that set forth in its certificate of incorporation. A copy of same shall be simultaneously filed with the Town Clerk.

6. By March 1, the Fire Company shall submit a report to the Town Board setting forth the State point and Company point requirements of each member in the Company in order to confirm that the member has qualified for LOSAP benefits. The report shall be broken out by the categories delineated in Section 217 of the General Municipal Law or as otherwise defined by the Town's LOSAP plan. Fire Company shall appoint one member and one alternate to represent the Company at meetings related to the LOSAP plan. Fire Company shall maintain the original sign in sheets verifying member points, and shall provide these to the Town within five business days of the Town's request.

7. By the 28th of February, the Fire Company shall submit its foreign insurance fund report for the preceding calendar year to the New York State Comptroller providing an accounting of the funds received, and of expenditures made using foreign insurance funds. A copy shall also be filed with the Town.

8. By January 15, Fire Company will provide to the Town a current copy of its by-laws, and the Fire Company shall, within seven days of its adoption, provide to the Town a copy of any amendment to the by-laws during the term of this Contract.

9. The Fire Company and Town Board agree and acknowledge that pursuant to General Municipal Law § 209-l, the Town Board as a body has the power to remove a Fire Company officer or member for incompetence or misconduct, and the Fire Company agrees to cooperate fully with any reasonable request made on behalf of the Town Board in connection with a hearing pursuant to General Municipal Law § 209-l.

Removals on the ground of incompetence or misconduct, except for absenteeism at fires or meetings, may be made only after a public hearing before the Town Board or its designated hearing officer. Written notice of the hearing and of the charges must be served personally upon the accused officer or member at least 10 days but not more than 30 days before the date of the hearing. If the hearing is held before a hearing officer, the hearing officer shall forward to the Town Board the hearing record and the hearing officer's recommendations within 90 days of the close of the hearing. A decision to remove an officer or member must be supported by substantial evidence, the accusing party shall bear the burden of proof, and the accused shall have the right to cross-examine the witnesses against him. Following the Town Board's decision, the officer or member shall have a right review pursuant to the provisions of Article 78 of the Civil Practice Law and Rules.

10. Fire Company acknowledges that pursuant to General Municipal Law § 204-a (6), the Town Board may by resolution prohibit the fire company from engaging in fund raising activities or in any general or specific type of fund raising activity, but this power shall not be exercised by the Town Board in an arbitrary or capricious manner. Fire Company agrees to secure insurance coverage in favor of the Town for all fundraisers, if liability coverage for said fundraiser is not provided by the insurance required herein, and to provide evidence of such insurance if requested by the Town.

11. Fire Company agrees to permit representatives or agents of the Town, at a mutually agreed upon time within seven days of the Town's initial request, access to all Fire Company buildings, equipment, and tools for the purpose of inspection and evaluation.

SECTION 2 - BEST EFFORTS OF FIRE COMPANY

The Fire Company agrees that, at all times, it will faithfully, industriously and to the best of its ability, experience and talents perform all of the duties that may be required of and from it pursuant to express and implicit terms hereof, to the reasonable satisfaction of the Town. It shall keep its apparatus and equipment in good working order at all times, and through recruitment, training, and drills will provide an adequate supply of willing and qualified personnel. Fire Company shall in no event be considered an insurer against loss by fire or other similar casualty.

SECTION 3 - TERM OF EMPLOYMENT

Employment under this Contract shall commence as of January 1, 2027 and shall continue until December 31, 2029. This Contract shall continue to renew on the same terms (including contract amount) in effect on December 31, 2029 for up to two additional terms of one full calendar year without any further public hearing unless one of the contracting parties

shall notify the other in writing on or before August 20 that it elects to terminate the contract on December 31 of that year.

SECTION 4 - COMPENSATION OF FIRE COMPANY

The Town, in consideration of the Fire Company faithfully complying with all the terms and conditions herein set forth, shall pay to the Fire Company and the Fire Company shall accept from the Town fifty percent (50%) of the contract amount by April 1 of the current contract year, and the remaining fifty percent (50%) in accordance with Schedule A attached hereto, which contains a schedule and requirements. All monies charged hereunder shall be a charge upon the District and collected with Town taxes. Said sum shall be considered a definite sum, as required by § 184(5) of the Town Law and delineated on Schedule A, attached.

SECTION 5 - FIRE COMPANY TO COMPLY WITH LAW

The Fire Company agrees to comply with the provisions of Sections 103-a and 103-b of the General Municipal Law and Section 139-b of the State Finance Law, regarding waiver of immunity when called before a Grand Jury. All other provisions of law required to be made a part of this Contract are hereby deemed incorporated herein. Performance under the terms and conditions of this Contract shall be subject to conformance with all applicable laws, rules and regulations in effect as of the date of this Contract including without limitation, the necessary reports and filings to be made under § 519 of the Not For Profit Law and §§ 30-A and 33a of the General Municipal Law.

SECTION 6 - ASSIGNMENT

This Contract may not be assigned by the Fire Company or its right, title and interest therein assigned, transferred, conveyed, sublet or disposed of without the prior consent, in writing, of the Town.

SECTION 7 - REMEDIES

This Contract may be terminated upon a material breach which remains uncorrected after thirty (30) days written notice to the Fire Company by the Town sent by certified mail, return receipt requested. Upon termination, the Company shall remit a pro-rata share of the contract amount to the Town.

SECTION 8 - TOWN TO ASSIST WITH CERTAIN SERVICES

In consideration of the services provided by the Fire Company, the Town agrees to use its best efforts to obtain assistance in the preparation of grant applications on a discounted basis for the Fire Company. It is understood that the Town shall not be obligated to obtain such discounted services. Any unpaid charges arising from the performance of any services by the grant consultant shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Contract or any future Contract hereinafter

entered into between the parties.

In further consideration of the services provided by the Fire Company, the Town shall use its best efforts to obtain materials and equipment through the Highway Department of the Town for the benefit of the Fire Company in performing its emergency services as defined herein. It is understood that the Fire Company may be required to reimburse the Highway Department for its time, materials, and equipment pursuant to Article VIII § 1 of the Constitution of the State of New York. It is further understood that the personnel, materials and equipment shall be within the sole discretion of the Town Superintendent of Highways, based upon the circumstances existing at the time of any request by the Fire Company. This request shall be in writing and shall set forth the nature and extent of the requested services, except the Highway Superintendent may dispense with the writing requirement in exigent circumstances. Any unpaid charges arising from the performance of any services by the Highway Department shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Agreement or any future Agreement hereinafter entered into between the parties.

The Town also agrees that it shall pay the cost of physicals and other tests required in order to obtain medical clearance for qualified firefighters, and the cost for obtaining the Hepatitis B shot series. The Town further agrees that it will reimburse firefighters for co-pays if the firefighter's personal insurance is used for an injury directly related to providing the fire service that is the subject of this Contract.

SECTION 9 - INSURANCE/INDEMNIFICATION

The Fire Company agrees that it shall indemnify and hold harmless the Town and its agents, employees, and officials from any and all liability for any reason whatsoever arising out of the performance or failure of performance of its duties, obligations, or operations under this agreement, including the cost of reasonable attorneys' fees.

The Fire Company, at its own cost and expense, shall provide a policy or policies of insurance as customarily are required for the operation of volunteer fire Company, including without limitation:

1. A policy of directors and officers insurance covering the Fire Company administration;
2. General liability insurance providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars ($2,000,000) and including coverage for products and completed operations and liquor liability;
3. Automobile liability insurance covering all Fire Company vehicles (including engines) and providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars ($2,000,000); and
4. To the extent that the Fire Company employs persons, workman's compensation insurance covering those individuals.

Umbrella coverage may be used to satisfy the required limits.

The Fire Company shall provide to the Town declarations pages and endorsements for the required insurance coverage, which must name the Town of Boston and District as additional insureds and must further provide that the policies may not be cancelled without at least 30 days' notice to the Fire Company and the Town.

Except for the workman's compensation insurance referred to above, the Town shall obtain workman's compensation insurance for the Company for the services to be provided

hereunder. In connection with same, the Company shall report all incidents requiring a claim under workman's compensation to the Town Clerk via an incident report, which shall be filed no later than the next business day after the report was made.

It is intended and agreed that the provisions of this Section shall be broadly construed in favor of the Town, so as to carry out its purpose in protecting the Town and District from any and all liability caused by the actions or inactions of the Fire Company, whether actual or alleged. The Town shall have no liability under this Contract to the Fire Company or to anyone else beyond the funds appropriated and available for this Contract.

SECTION 10 - NONDISCRIMINATION

During the term of this Contract, the Fire Company agrees that in accordance with Article 15 of the Executive law (also known as the Human Rights law) and all other state and federal statutory and constitutional non-discrimination provisions, the Fire Company will not discriminate against any volunteer or applicant because of race, creed, color, sex, national origin or marital status, except as permitted by law. The Fire Company is subject to possible termination of this Contract and forfeiture of all monies due hereunder for a violation of this clause.

SECTION 11 - GOVERNING LAW

This Contract and the performance thereof shall be governed, interpreted, construed, and regulated by the laws of the State of New York.

SECTION 12 - PARTIAL INVALIDITY

If any term, covenant, condition or provision of this Contract or the application thereof to any person or circumstances shall, at any time or to any extent, be invalid or unenforceable, the remainder of this Contract, or the application of such terms or provisions to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term, covenant, condition and provision of this Contract shall be valid and be enforced to the fullest extent permitted by law.

SECTION 13 - EFFICIENCY AND COOPERATION WITH OTHER FIRE COMPANIES

Fire Company agrees that it shall acquire all goods and services competitively and in accordance with sound procurement policies. It shall continue its efforts to solicit grant funding to defer the cost of providing fire protection services.

Fire Company further agrees that it shall meet as needed and at all times shall work cooperatively with the Town and the other Fire Companies in the Town for the benefit of the Town and to develop efficiencies and avoid unnecessary duplicative purchases, including through the possible development of a Town Fire Protection Master Plan.

SECTION 14 - NOTICE OF CLAIM

Service of a verified claim on the Town Clerk within ninety (90) days of accrual of a

claim against the Town or completion of the work or portion thereof, whichever is earlier, and the expiration of forty (40) days thereafter shall be a condition precedent to the commencement by the Fire Company of any action or proceeding with respect to this Contract.

SECTION 15 - COUNTERPARTS

This Contract is executed in four (4) counterpart originals, each of which shall constitute an original and all of which, when taken together, shall constitute one Contract.

SECTION 16 - RESOLUTION

This contract has been approved by a majority of the members of the Fire Company by Resolution adopted in accordance with the Fire Company By-Laws at either a regular or special meeting.

SECTION 17 - COMPENSATION AND VFBL

The Town shall remain liable for benefits payable under the Volunteer Firefighter Benefits Law (VFBL) as required by Section 30 of the VFBL for "active members" of the Fire Company.

SECTION 18 – SANITATION

The Town of Boston shall direct its solid waste disposal contractor to collect the trash and recyclable materials from the North Boston Fire Station located at 5646 Herman Hill Rd, North Boston, NY 14110. Collection shall occur once per week. The permitted waste and trash collection, including separation of recyclable materials, shall be consistent with the requirements Town's waste management agreement then in effect.

SECTION 19 - NOTICES

All notices, requests, demands and other communications required or permitted to be given hereunder shall be in writing, and shall be deemed duly given if delivered by hand or mailed by registered or certified mail, return receipt requested, to the parties at the following address:

North Boston Fire Company
P.O. Box 124
North Boston, NY 14110

SECTION 20 - ENTIRE AGREEMENT/NO ORAL MODIFICATIONS

It is understood that this Contract constitutes the entire agreement between the Fire Company and the Town. No agreement, oral or written, respecting this Contract shall be binding upon either party unless in writing and attached hereto.

ATTESTATION CLAUSE

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the Town Board of the Town of Boston the _____ day of _____, 2026.

_____
Jason A. Keding,
Town Supervisor

STATE OF NEW YORK)
: ss.
COUNTY OF ERIE)

On the ____ day of _____, 2026, before me came Jason A. Keding, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

_____
Notary Public

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the North Boston Fire Company the _____ day of _____, 2026.

_____
_____, President

STATE OF NEW YORK)
: ss.
COUNTY OF ERIE)

On the ____ day of _____, 2026, before me came _____, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

_____
Notary Public

SCHEDULE A

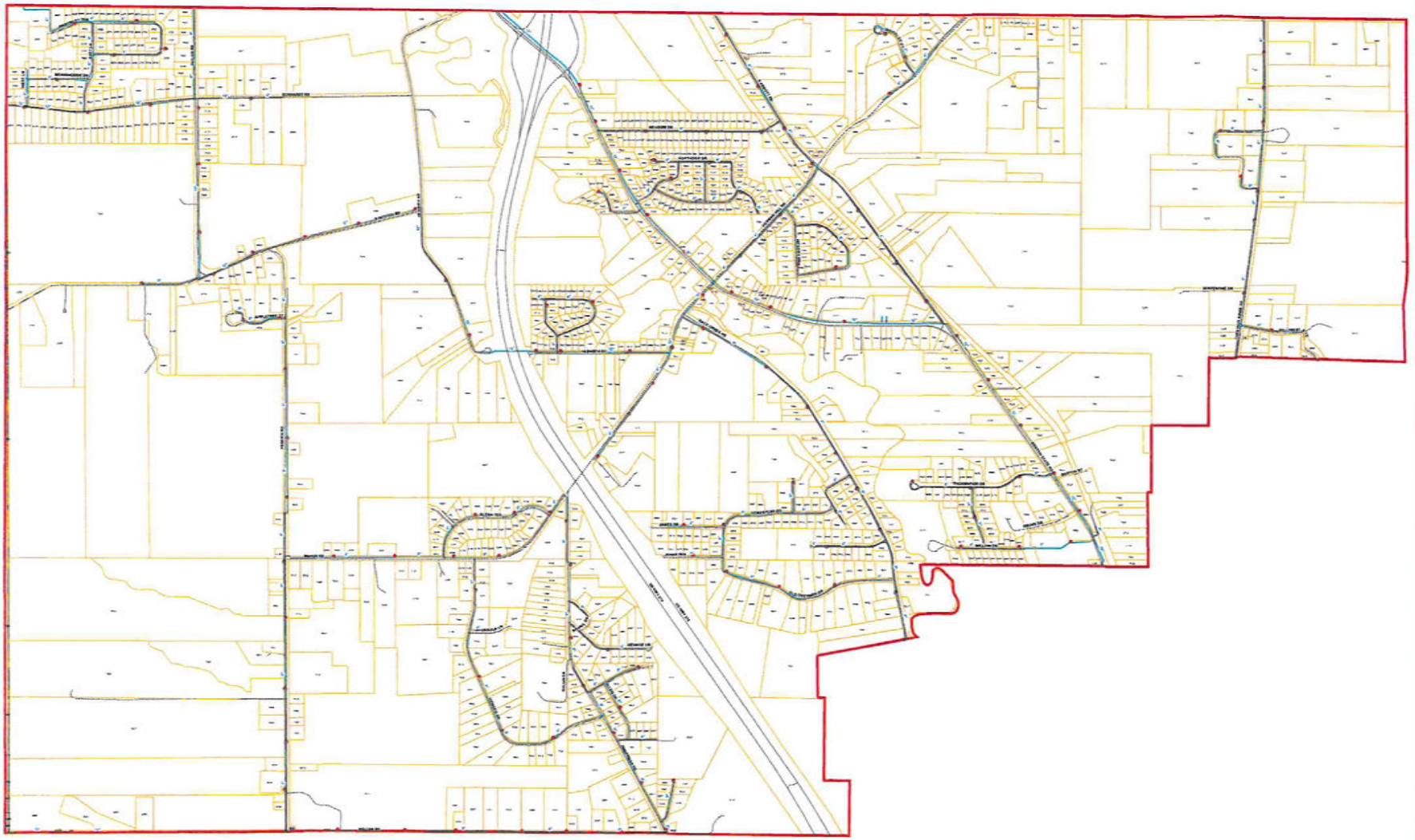
SCHEDULE OF PAYMENTS AND FIRE COMPANY CONTRACT REQUIREMENTS COMPLIANCE CHECKLIST

NOTE: Not all contract requirements are set forth in this Schedule. In the event of a conflict between this Schedule A and the terms of the contract, the terms of the contract control.

January	By January 15 of each year, filing of verified certificate with County Clerk and Boston Town Clerk. Certificate to contain: names of officers and directors; inventory of property; statement of liabilities and that corporation has not engaged in any business other than as stated in its Certificate of Incorporation.
	Copy of current by-laws to be provided to Town.
	Annual active membership roster submission to Town.
February	By Feb. 28, a report of expenditure of foreign fire insurance funds to be filed. (GML 30a & 33-a).
March	By March 1 report for LOSAP compliance setting forth State point and Dept. point requirements. Report shall be broken out by categories listed in 217 of GML.
	In first year of contract, copies of Drivers Licenses or other form of ID showing current legal address of each active member due to Town.
April	50% of total contract amount paid by April 1.
June	If required by GML 209-z, audit to be submitted to Town Board (if Fire Company's fiscal term ends Dec. 31). If GML 209-z audit is not required, Fire Company's audit committee shall be prepared to meet with Town and make records available no later than June 30.
July	July 1 – remaining 50% payment of the year's total contract amount to be paid by Town if reporting and submittal requirements are being met.
September	By September 1, next year's Budget to be submitted to Town. Along with copies of the budget a detailed breakdown of its capital plans should be provided along with statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail the useful life of the Fire Company's real property, apparatus and equipment, anticipated capital repairs, maintenance or replacement needed and whether capital reserve funds have been established and what extent they are funded. Any singular item anticipated to be repaired, maintained or replaced at a cost greater than $25,000 should be included in the capital plan.
All Year	Town must be notified of change-of-address for active members within 30 days.

SCHEDULE B

MAP SHOWING FIRE COMPANY
GEOGRAPHIC AREA OF PRIMARY RESPONSIBILITY





Location Map

HYDRANTS LOCATED IN THE NORTH BOSTON FIRE DISTRICT

0 325 650 1,300

1" = 650'

March 29, 2018

ERIE COUNTY WATER AUTHORITY

BUFFALO, NEW YORK

FIRE PROTECTION CONTRACT
TOWN OF BOSTON, NEW YORK WITH PATCHIN FIRE COMPANY

THIS AGREEMENT is made as of the 21st day of October, 2026, by and between the TOWN OF BOSTON, a municipal corporation of the State of New York, having an office and place of business at 8500 Boston State Road, Boston, New York 14025 (hereinafter referred to as the "Town"); and the Patchin Fire Company, having its business offices at 8333 Boston State Rd, Boston, New York 14025 (hereinafter referred to as the "Fire Company"):

WHEREAS, there has been duly established in the Town of Boston a fire protection district known as the Boston Fire Protection District (the "District"), which defines the principal service area for the Fire Company; and

WHEREAS, the Fire Company has proposed to provide fire protection, public access defibrillation, rescue, and fire police (collectively referred to herein as "Fire Protection Services") to the District for the term and for the compensation set forth below, with primary responsibility to respond to fire and other emergencies within the Fire Company's geographic area of the Town of Boston as delineated on a map filed in the office of the Town Clerk, a copy of which is attached hereto as Schedule B, as well as responsibility to provide services for the entire Town of Boston under mutual aid agreement; and

WHEREAS, the Town and the Fire Company are desirous of entering into an agreement to provide Fire Protection Services to the District, and

1. The Town is a municipal corporation of the State of New York.
2. The Town desires to contract with the Fire Company for Fire Protection Services. The Fire Company has the necessary qualifications to provide the services desired by the Town.
3. The Fire Company is willing to be employed by the Town, and the Town is willing to employ the Fire Company on the terms and conditions hereinafter set forth.
4. The Town has the necessary funds to pay the Fire Company pursuant to the terms of the Contract; and

WHEREAS, by Resolution dated October 21, 2026, after a public hearing, the Town Board of the Town of Boston awarded the Fire Company the contract to provide Fire Protection Services to the District; and

WHEREAS, the Fire Company agrees to furnish to the Town Fire Protection Services in the District for the 2027, 2028, and 2029 calendar years, and the Town agrees on behalf of the District to pay the Fire Company the following sums for its services in those years (referred to herein as the "contract amount" for each year):

2027: $254,092
2028: $266,797
2029: $280,137

WHEREAS, the Fire Company and the Town agree that this contract will continue to renew for the 2030 and 2031 calendar years on the terms in effect on December 31, 2029 unless one party elects to terminate the agreement as provided for herein; and

NOW, in consideration of the mutual covenants contained herein, the Town and the Fire Company hereby agree that the terms and conditions of this Contract shall govern the agreement between the parties, and the parties hereto further agree as follows:

SECTION I - EMPLOYMENT AND GENERAL REQUIREMENTS

1. The members of the Fire Company, while engaged in the performance of their duties in answering, attending upon, or returning from any call provided for by this Contract, shall be an independent contractor to the Town and shall have all the rights, privileges and immunities granted by the laws of the State of New York.

The Fire Company shall at all times during the period of this contract be subject to call for attendance upon any situation requiring Fire Protection Services occurring in the District. When notified of a call within the District, the Fire Company shall respond and attend upon the call without delay with suitable equipment and qualified personnel. Qualified personnel shall mean that the responding individual shall have met the minimum training standards based on the fire fighter's tasks or position in responding to the emergency. The minimum training standards shall be in accordance with the guidelines of the County of Erie Division of Fire Safety, as may from time to time be promulgated and amended. Upon arriving at the scene of the call the firepersons attending shall proceed diligently and, in every reasonable way, attend to the circumstances of the call including the saving of life and property.

Fire Company covenants to participate fully in the Erie County mutual aid plan, and so long as that plan remains in place, the rare failure of the Fire Company to respond to a call, or the failure of the Fire Company to respond to a call when multiple calls arise at or about the same time, shall not constitute a breach of this Contract.

2. By the first day of September of each year, the Fire Company shall provide a copy of its budget for the following year, a fiscal year commencing January 1 to December 31, to the Town. Along with the budget, the Fire Company shall provide a detailed breakdown of its capital plans and statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail: (1) the useful life of the Fire Company's real property, apparatus, and equipment; (2) anticipated capital repairs, maintenance, or replacement needed; and (3) whether capital reserve funds have been established and the extent to which they are funded. Any singular item anticipated to be repaired, maintained, or replaced at a cost greater than $25,000 should be included in the capital plan.

3. The Fire Company shall have its records audited annually by an independent certified public accountant or firm of certified public accountants if required to do so pursuant to Section 209-z of the General Municipal Law. If such an annual audit is required by statute, within 180 days of the end of the Fire Company's fiscal term, it shall submit a copy of its audit report to the Town Board. If the Fire Company receives an extension of its time to file an IRS Form 990, the deadline to submit its audit report to the Town Board will be extended by the same number of days, provided the Fire Company advises the Town Board when it seeks the extension of its time to file the IRS Form 990.

In the event that the Fire Company is not required by statute to complete an annual audit, the Fire Company agrees that its audit committee will meet, at least annually, with the Town's financial staff and to make all of its financial statements and books available for review and copying by the Town's bookkeeper or auditor, with the Fire Company making its audit committee and records available no later than June 30. The Town and Fire Company agree that such a meeting and review, if conducted, does not mean that the Town in any way guarantees the accuracy or completeness of the Fire Company's financial records.

Following the approval by the Fire Company of a new member, the Fire Company shall

submit to the Town Board for approval pursuant to Not-For-Profit Law § 1402(c)(3) a letter from the Chief or other authorized Officer enclosing the new member's application (with social security number, month and day of birth, and names of any minor children redacted) and stating that the new member has passed their background check requirements (including arson investigation and sex offender registration check [Pursuant to Article 6-c of Correction Law]). This submission shall be received by 3:00 p.m. on the Thursday before the next regularly scheduled Town Board meeting by the Town Clerk, and the request for approval will be acted upon without delay, but in no event later than the 30th day following receipt by the Town Clerk of the submittal of the new member information. Along with the request for approval of the new member, the Fire Company shall confirm in writing to the Town Board that the addition of the new member will not violate the terms of Paragraph 4 below.

4. The Fire Company must maintain an annual "active" membership containing no more than forty-five (45%) percent of its members living outside of the fire protection district. "Active" members are those members who meet the requirements of the Company's By-Laws but who also are physically able to respond to calls and to participate in drills and training. No later than January 15 each year, the Fire Company shall submit to the Town Board a list of all active members of the Fire Company existing at that time with their corresponding addresses. In the first year of this Contract, Fire Company will submit by March 1 copies of both sides of each active member's driver's license or other form of picture identification to confirm compliance with this provision. Fire Company agrees to notify the Town within 30 days of any active member's change of address. In the event that an active member moves out of the fire protection district, his or her continued membership in the Company shall be subject to the approval of the Town Board in accordance with Not-for-Profit Law, § 1402 (C)(3), which approval shall not be unreasonably withheld. Requests for approval by the Town Board, which shall contain the member's new address, shall be sent in accordance with Paragraph 3, above. The Town shall also be notified of the change of address of the members continually throughout the year in the event they need to be contacted for Length of Service Award Program ("LOSAP") purposes.

5. Pursuant to Not-For-Profit Law § 1402(f), by January 15 of each calendar year, the Fire Company shall make and file in the Erie County Clerk's Office a verified certificate stating the names of the directors and officers of the corporation, containing an inventory of its property, a statement of its liabilities, and a statement that the corporation has not engaged, directly or indirectly, in any business other than that set forth in its certificate of incorporation. A copy of same shall be simultaneously filed with the Town Clerk.

6. By March 1, the Fire Company shall submit a report to the Town Board setting forth the State point and Company point requirements of each member in the Company in order to confirm that the member has qualified for LOSAP benefits. The report shall be broken out by the categories delineated in Section 217 of the General Municipal Law or as otherwise defined by the Town's LOSAP plan. Fire Company shall appoint one member and one alternate to represent the Company at meetings related to the LOSAP plan. Fire Company shall maintain the original sign in sheets verifying member points, and shall provide these to the Town within five business days of the Town's request.

7. By the 28th of February, the Fire Company shall submit its foreign insurance fund report for the preceding calendar year to the New York State Comptroller providing an accounting of the funds received, and of expenditures made using foreign insurance funds. A copy shall also be filed with the Town.

8. By January 15, Fire Company will provide to the Town a current copy of its by-laws, and the Fire Company shall, within seven days of its adoption, provide to the Town a copy of any amendment to the by-laws during the term of this Contract.

9. The Fire Company and Town Board agree and acknowledge that pursuant to General Municipal Law § 209-l, the Town Board as a body has the power to remove a Fire Company officer or member for incompetence or misconduct, and the Fire Company agrees to cooperate fully with any reasonable request made on behalf of the Town Board in connection with a hearing pursuant to General Municipal Law § 209-l.

Removals on the ground of incompetence or misconduct, except for absenteeism at fires or meetings, may be made only after a public hearing before the Town Board or its designated hearing officer. Written notice of the hearing and of the charges must be served personally upon the accused officer or member at least 10 days but not more than 30 days before the date of the hearing. If the hearing is held before a hearing officer, the hearing officer shall forward to the Town Board the hearing record and the hearing officer's recommendations within 90 days of the close of the hearing. A decision to remove an officer or member must be supported by substantial evidence, the accusing party shall bear the burden of proof, and the accused shall have the right to cross-examine the witnesses against him. Following the Town Board's decision, the officer or member shall have a right review pursuant to the provisions of Article 78 of the Civil Practice Law and Rules.

10. Fire Company acknowledges that pursuant to General Municipal Law § 204-a (6), the Town Board may by resolution prohibit the fire company from engaging in fund raising activities or in any general or specific type of fund raising activity, but this power shall not be exercised by the Town Board in an arbitrary or capricious manner. Fire Company agrees to secure insurance coverage in favor of the Town for all fundraisers, if liability coverage for said fundraiser is not provided by the insurance required herein, and to provide evidence of such insurance if requested by the Town.

11. Fire Company agrees to permit representatives or agents of the Town, at a mutually agreed upon time within seven days of the Town's initial request, access to all Fire Company buildings, equipment, and tools for the purpose of inspection and evaluation.

SECTION 2 - BEST EFFORTS OF FIRE COMPANY

The Fire Company agrees that, at all times, it will faithfully, industriously and to the best of its ability, experience and talents perform all of the duties that may be required of and from it pursuant to express and implicit terms hereof, to the reasonable satisfaction of the Town. It shall keep its apparatus and equipment in good working order at all times, and through recruitment, training, and drills will provide an adequate supply of willing and qualified personnel. Fire Company shall in no event be considered an insurer against loss by fire or other similar casualty.

SECTION 3 - TERM OF EMPLOYMENT

Employment under this Contract shall commence as of January 1, 2027 and shall continue until December 31, 2029. This Contract shall continue to renew on the same terms (including contract amount) in effect on December 31, 2029 for up to two additional terms of one full calendar year without any further public hearing unless one of the contracting parties

shall notify the other in writing on or before August 20 that it elects to terminate the contract on December 31 of that year.

SECTION 4 - COMPENSATION OF FIRE COMPANY

The Town, in consideration of the Fire Company faithfully complying with all the terms and conditions herein set forth, shall pay to the Fire Company and the Fire Company shall accept from the Town fifty percent (50%) of the contract amount by April 1 of the current contract year, and the remaining fifty percent (50%) in accordance with Schedule A attached hereto, which contains a schedule and requirements. All monies charged hereunder shall be a charge upon the District and collected with Town taxes. Said sum shall be considered a definite sum, as required by § 184(5) of the Town Law and delineated on Schedule A, attached.

SECTION 5 - FIRE COMPANY TO COMPLY WITH LAW

The Fire Company agrees to comply with the provisions of Sections 103-a and 103-b of the General Municipal Law and Section 139-b of the State Finance Law, regarding waiver of immunity when called before a Grand Jury. All other provisions of law required to be made a part of this Contract are hereby deemed incorporated herein. Performance under the terms and conditions of this Contract shall be subject to conformance with all applicable laws, rules and regulations in effect as of the date of this Contract including without limitation, the necessary reports and filings to be made under § 519 of the Not For Profit Law and §§ 30-A and 33a of the General Municipal Law.

SECTION 6 - ASSIGNMENT

This Contract may not be assigned by the Fire Company or its right, title and interest therein assigned, transferred, conveyed, sublet or disposed of without the prior consent, in writing, of the Town.

SECTION 7 - REMEDIES

This Contract may be terminated upon a material breach which remains uncorrected after thirty (30) days written notice to the Fire Company by the Town sent by certified mail, return receipt requested. Upon termination, the Company shall remit a pro-rata share of the contract amount to the Town.

SECTION 8 - TOWN TO ASSIST WITH CERTAIN SERVICES

In consideration of the services provided by the Fire Company, the Town agrees to use its best efforts to obtain assistance in the preparation of grant applications on a discounted basis for the Fire Company. It is understood that the Town shall not be obligated to obtain such discounted services. Any unpaid charges arising from the performance of any services by the grant consultant shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Contract or any future Contract hereinafter

entered into between the parties.

In further consideration of the services provided by the Fire Company, the Town shall use its best efforts to obtain materials and equipment through the Highway Department of the Town for the benefit of the Fire Company in performing its emergency services as defined herein. It is understood that the Fire Company may be required to reimburse the Highway Department for its time, materials, and equipment pursuant to Article VIII § 1 of the Constitution of the State of New York. It is further understood that the personnel, materials and equipment shall be within the sole discretion of the Town Superintendent of Highways, based upon the circumstances existing at the time of any request by the Fire Company. This request shall be in writing and shall set forth the nature and extent of the requested services, except the Highway Superintendent may dispense with the writing requirement in exigent circumstances. Any unpaid charges arising from the performance of any services by the Highway Department shall be considered a charge against the Fire Company and may be deducted from any future payment made pursuant to this Agreement or any future Agreement hereinafter entered into between the parties.

The Town also agrees that it shall pay the cost of physicals and other tests required in order to obtain medical clearance for qualified firefighters, and the cost for obtaining the Hepatitis B shot series. The Town further agrees that it will reimburse firefighters for co-pays if the firefighter's personal insurance is used for an injury directly related to providing the fire service that is the subject of this Contract.

SECTION 9 - INSURANCE/INDEMNIFICATION

The Fire Company agrees that it shall indemnify and hold harmless the Town and its agents, employees, and officials from any and all liability for any reason whatsoever arising out of the performance or failure of performance of its duties, obligations, or operations under this agreement, including the cost of reasonable attorneys' fees.

The Fire Company, at its own cost and expense, shall provide a policy or policies of insurance as customarily are required for the operation of volunteer fire Company, including without limitation:

1. A policy of directors and officers insurance covering the Fire Company administration;
2. General liability insurance providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars ($2,000,000) and including coverage for products and completed operations and liquor liability;
3. Automobile liability insurance covering all Fire Company vehicles (including engines) and providing for insurance coverage in a minimum amount per occurrence of Two Million Dollars ($2,000,000); and
4. To the extent that the Fire Company employs persons, workman's compensation insurance covering those individuals.

Umbrella coverage may be used to satisfy the required limits.

The Fire Company shall provide to the Town declarations pages and endorsements for the required insurance coverage, which must name the Town of Boston and District as additional insureds and must further provide that the policies may not be cancelled without at least 30 days' notice to the Fire Company and the Town.

Except for the workman's compensation insurance referred to above, the Town shall obtain workman's compensation insurance for the Company for the services to be provided

hereunder. In connection with same, the Company shall report all incidents requiring a claim under workman's compensation to the Town Clerk via an incident report, which shall be filed no later than the next business day after the report was made.

It is intended and agreed that the provisions of this Section shall be broadly construed in favor of the Town, so as to carry out its purpose in protecting the Town and District from any and all liability caused by the actions or inactions of the Fire Company, whether actual or alleged. The Town shall have no liability under this Contract to the Fire Company or to anyone else beyond the funds appropriated and available for this Contract.

SECTION 10 - NONDISCRIMINATION

During the term of this Contract, the Fire Company agrees that in accordance with Article 15 of the Executive law (also known as the Human Rights law) and all other state and federal statutory and constitutional non-discrimination provisions, the Fire Company will not discriminate against any volunteer or applicant because of race, creed, color, sex, national origin or marital status, except as permitted by law. The Fire Company is subject to possible termination of this Contract and forfeiture of all monies due hereunder for a violation of this clause.

SECTION 11 - GOVERNING LAW

This Contract and the performance thereof shall be governed, interpreted, construed, and regulated by the laws of the State of New York.

SECTION 12 - PARTIAL INVALIDITY

If any term, covenant, condition or provision of this Contract or the application thereof to any person or circumstances shall, at any time or to any extent, be invalid or unenforceable, the remainder of this Contract, or the application of such terms or provisions to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term, covenant, condition and provision of this Contract shall be valid and be enforced to the fullest extent permitted by law.

SECTION 13 - EFFICIENCY AND COOPERATION WITH OTHER FIRE COMPANIES

Fire Company agrees that it shall acquire all goods and services competitively and in accordance with sound procurement policies. It shall continue its efforts to solicit grant funding to defer the cost of providing fire protection services.

Fire Company further agrees that it shall meet as needed and at all times shall work cooperatively with the Town and the other Fire Companies in the Town for the benefit of the Town and to develop efficiencies and avoid unnecessary duplicative purchases, including through the possible development of a Town Fire Protection Master Plan.

SECTION 14 - NOTICE OF CLAIM

Service of a verified claim on the Town Clerk within ninety (90) days of accrual of a

claim against the Town or completion of the work or portion thereof, whichever is earlier, and the expiration of forty (40) days thereafter shall be a condition precedent to the commencement by the Fire Company of any action or proceeding with respect to this Contract.

SECTION 15 - COUNTERPARTS

This Contract is executed in four (4) counterpart originals, each of which shall constitute an original and all of which, when taken together, shall constitute one Contract.

SECTION 16 - RESOLUTION

This contract has been approved by a majority of the members of the Fire Company by Resolution adopted in accordance with the Fire Company By-Laws at either a regular or special meeting.

SECTION 17 - COMPENSATION AND VFBL

The Town shall remain liable for benefits payable under the Volunteer Firefighter Benefits Law (VFBL) as required by Section 30 of the VFBL for "active members" of the Fire Company.

SECTION 18 – SANITATION

The Town of Boston shall direct its solid waste disposal contractor to collect the trash and recyclable materials from the Patchin Fire Station located at 8333 Boston State Rd, Boston, NY 14025. Collection shall occur once per week. The permitted waste and trash collection, including separation of recyclable materials, shall be consistent with the requirements Town's waste management agreement then in effect.

SECTION 19 - NOTICES

All notices, requests, demands and other communications required or permitted to be given hereunder shall be in writing, and shall be deemed duly given if delivered by hand or mailed by registered or certified mail, return receipt requested, to the parties at the following address:

Patchin Fire Company
P.O. Box 173
Boston, NY 14025

SECTION 20 - ENTIRE AGREEMENT/NO ORAL MODIFICATIONS

It is understood that this Contract constitutes the entire agreement between the Fire Company and the Town. No agreement, oral or written, respecting this Contract shall be binding upon either party unless in writing and attached hereto.

ATTESTATION CLAUSE

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the Town Board of the Town of Boston the _____ day of _____, 2026.

_____
Jason A. Keding,
Town Supervisor

STATE OF NEW YORK)
: ss.
COUNTY OF ERIE)

On the ____ day of _____, 2026, before me came Jason A. Keding, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

_____
Notary Public

IN WITNESS WHEREOF, the undersigned has signed this Fire Protection Contract on behalf of the Patchin Fire Company the _____ day of _____, 2026.

_____
_____, President

STATE OF NEW YORK)
: ss.
COUNTY OF ERIE)

On the ____ day of _____, 2026, before me came _____, known to me to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same.

_____
Notary Public

SCHEDULE A

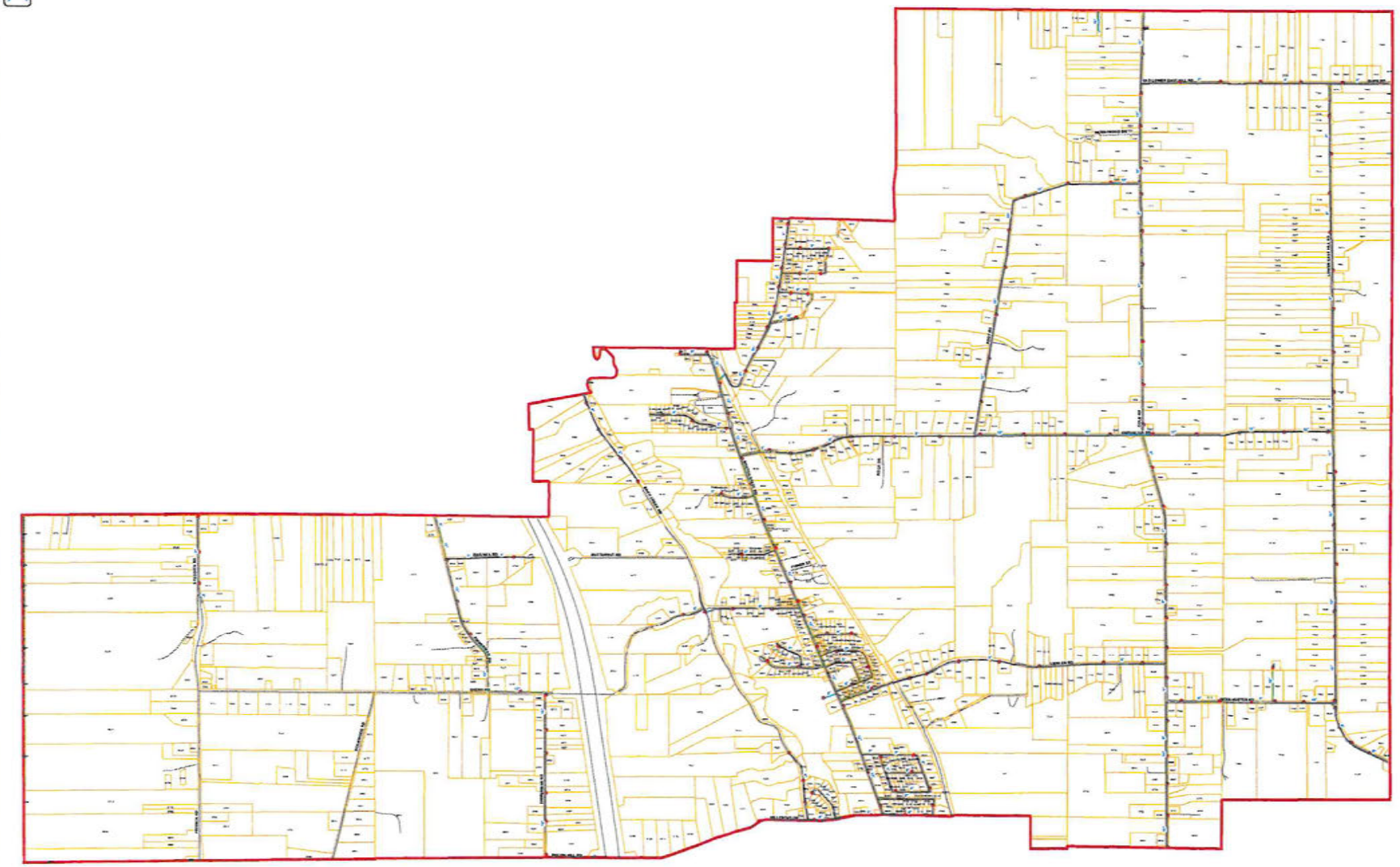
SCHEDULE OF PAYMENTS AND FIRE COMPANY CONTRACT REQUIREMENTS COMPLIANCE CHECKLIST

NOTE: Not all contract requirements are set forth in this Schedule. In the event of a conflict between this Schedule A and the terms of the contract, the terms of the contract control.

January	By January 15 of each year, filing of verified certificate with County Clerk and Boston Town Clerk. Certificate to contain: names of officers and directors; inventory of property; statement of liabilities and that corporation has not engaged in any business other than as stated in its Certificate of Incorporation.
	Copy of current by-laws to be provided to Town.
	Annual active membership roster submission to Town.
February	By Feb. 28, a report of expenditure of foreign fire insurance funds to be filed. (GML 30a & 33-a).
March	By March 1 report for LOSAP compliance setting forth State point and Dept. point requirements. Report shall be broken out by categories listed in 217 of GML.
	In first year of contract, copies of Drivers Licenses or other form of ID showing current legal address of each active member due to Town.
April	50% of total contract amount paid by April 1.
June	If required by GML 209-z, audit to be submitted to Town Board (if Fire Company's fiscal term ends Dec. 31). If GML 209-z audit is not required, Fire Company's audit committee shall be prepared to meet with Town and make records available no later than June 30.
July	July 1 – remaining 50% payment of the year's total contract amount to be paid by Town if reporting and submittal requirements are being met.
September	By September 1, next year's Budget to be submitted to Town. Along with copies of the budget a detailed breakdown of its capital plans should be provided along with statements setting forth its reserves showing compliance with its capital plans. The capital plans or plan should detail the useful life of the Fire Company's real property, apparatus and equipment, anticipated capital repairs, maintenance or replacement needed and whether capital reserve funds have been established and what extent they are funded. Any singular item anticipated to be repaired, maintained or replaced at a cost greater than $25,000 should be included in the capital plan.
All Year	Town must be notified of change-of-address for active members within 30 days.

SCHEDULE B

MAP SHOWING FIRE COMPANY
GEOGRAPHIC AREA OF PRIMARY RESPONSIBILITY





Location Map

HYDRANTS LOCATED IN THE PATCHIN FIRE DISTRICT

0 0.1 0.2 0.4

1" = 0.2 Mile

March 29, 2016

ERIE COUNTY WATER AUTHORITY

BUFFALO, NEW YORK

TOWN OF BOSTON – RESOLUTION NO. 2026-67

FUND BALANCE POLICY

WHEREAS, the fund balance of the Town of Boston's General Fund, Highway Fund, and Special Districts accumulates to provide stability and flexibility to respond to unexpected adversity and/or opportunities; and

WHEREAS, the Town Board's objective is to maintain unassigned fund balance in the General Fund and fund balance assigned for specific use in the other Town funds at levels sufficient to mitigate current and future risks, such as revenue shortfalls and unanticipated expenditures; to ensure stable tax rates and user fees; and to protect the Town's creditworthiness; and

WHEREAS, the Town shall comply with the reporting requirements of Article 3 of General Municipal Law of the State of New York and the Governmental Accounting Standards Board (GASB) Statement Number 54;

NOW, THEREFORE, BE IT

RESOLVED, that the Town Board of the Town of Boston hereby reviews and approves the Fund Balance Policy originally adopted September 4, 2019.

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 Martin	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Selby	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

_____

Sandra L. Quinlan, Town Clerk

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.

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 Martin	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Selby	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

_____

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 – 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	[ ]	[ ]	[ ]	[ ]
Councilmember Penders	[ ]	[ ]	[ ]	[ ]
Councilmember Stephan	[ ]	[ ]	[ ]	[ ]
Councilmember Martin	[ ]	[ ]	[ ]	[ ]
Supervisor Keding	[ ]	[ ]	[ ]	[ ]

_____

Sandra L. Quinlan, Town Clerk

Town of Boston, New York



2027 Adopted Budget

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 _____ day of _____, 2026.

Signed, _____
Town Clerk

Dated _____

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**

TOWN OF BOSTON - 2027 BUDGET

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

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Supervisor

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THOMAS C. MURPHY
Code Enforcement Officer

SHAWN VANDERDOES
Code Enforcement Officer

ROBERT REED
Code Enforcement Officer

To: Supervisor Keding and Honorable Town Board

Re: 8229 State d LLC permit renewal
8229 Boston State Rd, Boston

A fire inspection was conducted on June 22, 2026 at the Manufactured Home Park at this location. The submitted application for the calendar year July 1,2026 – June 30,2027 has been received with the appropriate fee included. The Park appears to be in compliance with the Town Codes and NYS Fire Prevention and Property Maintenance Codes.

The Town of Boston Building Department recommends renewal of the permit as submitted.

Respectfully submitted,

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

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

TOWN SUPERVISOR
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Fax (716) 941-9264

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

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

NUTRITION PROGRAM

8500 Boston State Road Boston, New York 14025-9848

The Town of Boston is an equal opportunity provider and employer.
If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call 1-866-632-9992 to request the form. You may also write a letter containing all the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or fax 202-690-7442 or e-mail at program.intake@usda.gov.



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Code Enforcement Officer

July 23, 2026

8229 State Rd LLC
9580 Main St
Clarence, NY 14031

Please sign and date each form as applicant, and remit a check for the current application. This will bring the park into full compliance for permit fees until June 30, 2027

The total for due for the calendar year July 1, 2027 through June 30, 2027 is $600. The check and applications may be sent to Boston Town Clerk Sandy Quinlan at 8500 Boston State Rd, Boston, NY 14025 and made payable to the Town of Boston. The application is scheduled to be on the Town Board agenda August 19, 2026

Thank you

Respectfully

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

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APPLICATION FOR PERMIT

Town of Boston; New York

Single Family Dwellings, Farm Buildings,
Accessory Building, Additions

OFFICE USE ONLY

Approved ( ) Disapproved ( )
Permit No._____
Address _____
Date Issued_____
Permit Fee $600.00
Issued By_____

Owner 8229 State Road LLC
Address 9580 Main Street Clarence, NY 14031

Day Phone, _____ Eve. _____

Contractor_____
Address_____

Day Phone_____ Eve._____

CONSTRUCTED WITH:

Application	( )	Erect	( )	Frame	( )	Concrete Block
is hereby	( )	Alter	( )	Brick	( )	Concrete Reinforced
made for	( )	Repair	( )	Brick Veneer	( )	Steel
permission	( )	Addition	( )	Tile	(X)	Other Continue operations
to:	( )	Move	-( )	Stone		* Sprague Mobile Home Park

To be used as: ( ) Single Dwelling ( ) Farm Building ( ) Barn ( ) Solid-Fuel Burning
( ) Private Garage ( ) Swimming Pool ( ) Accessory Building

Address of Premises for Which Application is Made: 40 units
Section, Block, Lot 227.00-6-17 Current Zoning _____
Tax I.D. Number

( ) North
( ) South Side of 8229 Boston State Rd, Size of Lot _____, _____, _____
( ) East Street Name Frontage Dept Acreage
( )West

Distance of Building from lot lines. Front _____, Rt. Side_____ , Lt. Side_____, Rear_____
Size of completed ( ) Building, ( ) Addition, feet wide_____, feet long_____, feet high_____
Sq. Ft. of: Basement _____, First Floor_____, Second Floor_____, Garage_____, Other_____
The estimated value of Structure exclusive of land is $_____
Total Square Footage of Lot_____ Percentage of Lot Coverage (All Bldgs)_____%
Deed Restrictions License period (7/1/2026-6/30/2027)
Type of Sewage Disposal Public
Type of Water Supply Public
NOTE: Approval of proposed system by County Health Dept. must be presented with application.

NOTE: Permit for Driveway Culvert must be presented with this application before Driveway Culvert is installed. Permit must be obtained from the Highway Department having jurisdiction (Town)(County)(State)

Attach Survey bearing the stamp of a licensed survey or engineer showing the location of all buildings with references to said lot including both existing structures and proposed structures, giving dimensions in feet.

PLANS FOR THE BUILDING INSPECTOR MUST BE SUBMITTED WITH THIS APPLICATION. THEY MUST COMPLY WITH STATE UNIFORM BUILDING CONSTRUCTION CODE AND THE STATE ENERGY CONSERVATION CODE.

No person shall make any change in plans herewith submitted for specifications herein contained, or in the structural part of the building without written consent of the Building Inspector.

Sketch on reverse side of this application must be completed

The .undersigned applicants do hereby affirm that the information herein supplied is true and correct.

Applicant/Owner

9/28/26
Date

Applicant/Owner

Date

(X) Approved ( ) Disapproved

Date 9-30-26

Reason

Building Inspector
Town of Boston

1 October 2026

RECEIVED
BOSTON TOWN CLERK
OCT 2 '26 PM3:39

William Kester
Fundraising Chairman,
Boston Volunteer Fire Company
PO Box 357
Boston, NY 14025

Town Of Boston
8500 Boston State Rd
Boston, NY 14025

To Whom it May Concern: BFC intends to hold a Sportsman's Raffle, May 1st 2027, 3-8 PM at our Mill street location. Ticket cost of $25, includes guaranteed 25 prizes consisting of firearms, archery equipment and cash. Dinner, and refreshments of Beer, Wine and Soft Drinks are included in the price of ticket, an additional prize is added for every 75 tickets sold over 1200 up to maximum ticket sales of 2000. We expect that 35 Prizes will be awarded as we have a past history of selling our maximum number of tickets. Total value of cash and firearms is expected to total $17,000. Availability and pricing of firearms will dictate final value of awarded prizes Ticket sales will begin on November 4th 2026. Winners of firearms will **NOT** be allowed to take possession of firearms until successful completion of all Federal and New York State requirements at a local Federally Licensed Firearms Dealer.

The Raffle Committee consists of the following members: Shawn Cramer, Kenneth Heary, William Kester, Steven Meyer, Josh Tartick, Jill Pitcher and was appointed at our August 2026 General meeting,

Please contact me if you have any concerns or questions,

Sincerely
Bill Kester
Fundraising Chair BFC



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Code Enforcement Officer

To Whom It May Concern,

I am writing to formally request a leave of absence from my position in the Congregate Dining/Nutrition Department from 12/7/26 to 3/7/27.

I have discussed this with the Supervisor's Office, and they are aware of my plans and arrangements that have been made to cover my shifts during my time away.

Thank you for your consideration.

Sincerely,

Name: Donna Lexau

Date: 10/1/26

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Appoint Nutrition Sub at $17.65/hour