

TOWN OF BOSTON, NEW YORK



2026 ADOPTED BUDGET

(PER RESOLUTION 2025-88)

ADOPTED TOWN BUDGET

FOR YEAR 2026

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 2026 budget of the TOWN OF BOSTON as adopted by the Town Board on the 15th day of October, 2025.

Signed, Sandra L. Quinlan
Town Clerk

Dated 10/16/2025

TOWN OF BOSTON
2026 ADOPTED BUDGET
SUMMARY BY FUND

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	<u>Appropriations</u>	<u>Est. Revenues</u>	<u>Appropriated Fund Balance</u>	<u>Raised by Taxation</u>
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

**TOWN OF BOSTON - 2026 ADOPTED BUDGET
RATE & ASSESSED VALUE SUMMARY BY FUND**

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<u>FUND</u>	<u>ASSESSMENT CODE</u>	<u>RATE</u>	<u>TAXABLE ASSESSED VALUE</u>	<u>RAISED BY TAXATION</u>
A General		0.238565	602,318,798	<u>143,692</u>
D Highway		1.456246	602,318,798	<u>877,124</u>
SF Fire	26019	1.521479	621,174,597	<u>945,104</u>
SL Light	26020	0.071894	249,290,429	<u>17,923</u>
SM Ambulance	26056	0.166278	620,438,662	<u>103,165</u>
SG Refuse & Garbage	26100	3185 units X 320		1,019,200
Additional Totes	26120	60 units x 149		8,940.00
				<u>1,028,140</u>
HA Water #1 OM	26030	M 0.153993	293,584,441	45,210
	26030	C 0.592577	306,740,861	181,767
			Total Water #1	<u>226,977</u>
HB Water #2	26031	25 house w/o svc x \$13. 20 parcel w/o svc x \$8.		325 160
Water #2	26032	382 house w/ svc x \$130 87 parcel w/ svc x \$18.		49,660 1,566
			Total Water #2	<u>51,711</u>
HD Water #1 Ext. 1	26035	C 0.630636	4,766,900	<u>3,006</u>
HE Water #2 Ext. 2	26039	58 house w/ svc x \$285. 9 parcel w/ svc x \$88		16,530 792
	Capital			<u>17,322</u>
	OM (26036)	1.050000 (Ad Valorem)	11,370,700	11,939
	OM (26033)	0.000500 (Ad Valorem)	27,920,602	14
	Total		39,291,302	11,953
			Total Ext. 2	<u>29,275</u>
HC Water #3	26037	497 house w/svc x 370 C 82 parcel w/ svc x 130		183,890 10,660
				<u>194,550</u>
Water #3	26038	0.600000 (Ad Valorem)	114,575,520	68,745
			Total Water 3	<u>263,295</u>
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 8 parcel w/ svc x 92.4		5,320 739
			Total Wat #3 Ext 1	<u>10,978</u>
Other Items per Letter of Authorization				
	Transfer of Exempt Property - RPTL 520			3,445.39
	Unpaid Water			726.44
	Additional Charges			1,500.00
			Total Other Items	<u>5,671.83</u>
Total Tax Levied for 2026				<u>3,706,061.83</u>

GENERAL REVENUE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2025 Budget</u>	<u>Tentative</u> <u>2026 Budget</u>	<u>Adopted</u> <u>2026 Budget</u>
OTHER TAX ITEMS				
A 1001	Real Property Tax	-141,964.00	-143,692.00	-143,692.00
A 1030/81	In Lieu of Tax/ Special	-11,716.89	-3,446.00	-3,446.00
A 1090	Interest & Penalty R/P	-24,000.00	-24,000.00	-24,000.00
A 1120	Nonproperty Tax Dist.	-975,000.00	-1,025,000.00	-1,025,000.00
A 1170	Franchises	-120,000.00	-120,000.00	-120,000.00
	Total	-1,272,680.89	-1,316,138.00	-1,316,138.00
DEPARTMENTAL INCOME				
A 1255	Clerk Fees	-3,800.00	-3,800.00	-3,800.00
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	-5,000.00	-5,000.00
A 2025	Special Rec Facility	-1,000.00	-3,000.00	-3,000.00
A 2089	Cultural & Rec Income	0.00	0.00	0.00
A 2110	Zoning Fees	-2,500.00	-2,500.00	-2,500.00
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	-500.00	-500.00
A 2530	Games of Chance	-200.00	-200.00	-200.00
A 2544	Dog Licenses	-5,000.00	-5,500.00	-5,500.00
A 2545	Licenses, Other	-300.00	-300.00	-300.00
A 2555	Building Permits	-35,000.00	-60,000.00	-60,000.00
A 2590	Permits- Other	-1,000.00	-1,000.00	-1,000.00
	Total	-229,964.00	-257,464.00	-257,464.00
FINES & FORFEITURES				
A 2610	Fines & Forfeitures	-175,000.00	-175,000.00	-175,000.00
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	-175,000.00	-175,000.00
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	-180,000.00	-180,000.00
A 3060	Records Management	0.00	-74,965.00	-74,965.00
A 3089	State Aid, Other	-5,000.00	-5,000.00	-5,000.00
A 3305	State Aid, Civil Defense	0.00	0.00	0.00
A 3809	Gen Gov't Grants	0.00	0.00	0.00
A 3897	Cultural Grants	0.00	-7,500.00	-7,500.00
	Total	-234,689.00	-317,154.00	-317,154.00
TOTAL REVENUES AND REAL PROPERTY TAXES		-1,912,333.89	-2,065,756.00	-2,065,756.00

TOWN OF BOSTON - 2026 BUDGET

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GENERAL EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2025 Budget</u>	<u>Tentative 2026 Budget</u>	<u>Adopted 2026 Budget</u>
TOWN BOARD				
A 1010.1	Town Board-PS	40,132.00	42,140.00	42,140.00
A 1010.4	Town Board- Cont	1,500.00	3,000.00	3,000.00
	Total	41,632.00	45,140.00	45,140.00
JUSTICE				
A 1110.1	Town Justice- PS	138,093.00	145,993.00	145,993.00
A 1110.2	Justice-Equip	1,000.00	500.00	500.00
A 1110.4	Town Justice- Cont	5,700.00	5,700.00	5,700.00
	Total	144,793.00	152,193.00	152,193.00
SUPERVISOR				
A 1220.1	Supervisor- PS	181,357.00	192,862.00	192,862.00
A 1220.2	Supervisor- Equip	500.00	500.00	500.00
A 1220.4	Supervisor- Cont	7,000.00	7,000.00	7,000.00
	Total	188,857.00	200,362.00	200,362.00
FINANCE				
A 1320.4	Auditor	20,000.00	20,000.00	20,000.00
A 1321.4	Accounting Fees	10,000.00	5,000.00	5,000.00
A 1340.1	Budget Director	4,275.00	4,490.00	4,490.00
	Total	34,275.00	29,490.00	29,490.00
ASSESSOR				
A 1355.1	Assessor-PS	57,458.00	64,518.00	64,518.00
A 1355.2	Assessor- Equip	2,000.00	0.00	0.00
A 1355.4	Assessor- Cont	3,000.00	3,000.00	3,000.00
	Total	62,458.00	67,518.00	67,518.00
FISCAL AGENT				
A 1380.4	Fiscal Agent Fees - Cont	18,000.00	10,000.00	10,000.00
TOWN CLERK				
A 1410.1	Town Clerk- PS	124,341.00	137,502.00	137,502.00
A 1410.2	Town Clerk-Equip	500.00	500.00	500.00
A 1410.4	Town Clerk- Cont	4,000.00	3,250.00	3,250.00
	Total	128,841.00	141,252.00	141,252.00
ATTORNEY				
A 1420.1	Attorney- PS	19,785.00	20,775.00	20,775.00
A 1420.4	Attorney- Cont	47,414.00	47,500.00	47,500.00
	Total	67,199.00	68,275.00	68,275.00
PERSONNEL				
A 1430.4	Personnel- Cont	7,500.00	8,100.00	8,100.00
ENGINEER				
A 1440.4	Engineer-Cont	20,000.00	20,000.00	20,000.00

TOWN OF BOSTON - 2026 BUDGET**5****GENERAL EXPENSE SUB ACCOUNTS**

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2025 Budget</u>	<u>Tentative</u> <u>2026 Budget</u>	<u>Adopted</u> <u>2026 Budget</u>
RECORDS MGT.				
A 1460.1	Records Mgt.- PS	0.00	18,884.00	18,884.00
A 1460.2	Records Mgt- Equip	0.00	0.00	0.00
A 1460.41	Records Mgt- Grant Cont.	0.00	74,965.00	74,965.00
A 1460.4	Records Mgt- Cont	4,300.00	4,700.00	4,700.00
	Total	4,300.00	98,549.00	98,549.00
BUILDINGS				
A 1620.1	Buildings- PS	32,850.00	36,823.00	36,823.00
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	212,850.00	216,823.00	216,823.00
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	21,000.00	22,000.00	22,000.00
	Total	21,000.00	22,000.00	22,000.00
GRANT WRITING				
A 1989.4	Other Gen Gov't Support	21,600.00	21,600.00	21,600.00
SPECIAL ITEMS				
A 1910.4	Unallocated Insurance	96,000.00	107,000.00	107,000.00
A 1920.4	Municipal Assn Dues	4,300.00	4,300.00	4,300.00
A 1930.4	Judgement & Claims	500.00	500.00	500.00
A 1950.4	Tax/Assess on Tn Prop	5,000.00	5,000.00	5,000.00
A 1990.4	Contingent Acct	10,000.00	5,000.00	5,000.00
	Total	115,800.00	121,800.00	121,800.00
Total General Sub Accts.		1,139,105.00	1,273,102.00	1,273,102.00

GENERAL HEALTH, ECO, & EMPLOYEE BENEFITS EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2025 Budget</u>	<u>Tentative 2026 Budget</u>	<u>Adopted 2026 Budget</u>
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	16,091.00	16,896.00	16,896.00
A 3510.2	Dog Control- Equip	500.00	250.00	250.00
A 3510.4	Dog Control- Cont	3,000.00	3,000.00	3,000.00
	Total	19,591.00	20,146.00	20,146.00
SAFETY INSPECTION				
A 3620.1	Safety Inspection-PS	159,494.00	175,569.00	175,569.00
A 3620.2	Safety Insp- Equip	2,000.00	500.00	500.00
A 3620.4	Safety Inspec-Cont	7,000.00	9,000.00	9,000.00
	Total	168,494.00	185,069.00	185,069.00
PUBLIC SAFETY				
A 3989.4	Public Safety, Other-Cont	0.00	1,400.00	1,400.00
SUPT HIGHWAYS				
A 5010.1	Supt of Highways-PS	104,763.00	109,995.00	109,995.00
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	110,263.00	115,495.00	115,495.00
GARAGE				
A 5132.4	Garage - Cont	26,000.00	26,000.00	26,000.00
STREET LIGHTING				
A 5182.4	Street Lighting-Cont	25,000.00	30,000.00	30,000.00
PUBLICITY				
A 6410.4	Publicity-Cont	5,000.00	4,000.00	4,000.00
PROG FOR AGING				
A 6772.1	Prog for Aging-Per Sv	38,465.00	40,383.00	40,383.00
A 6772.2	Prog for Aging- Equip	0.00	0.00	0.00
A 6772.4	Prog for Aging-Cont	8,500.00	9,000.00	9,000.00
	Total	46,965.00	49,383.00	49,383.00
PARKS				
A 7110.1	Parks- PS	148,893.00	156,336.00	156,336.00
A 7110.2	Parks- Equip	18,000.00	22,000.00	22,000.00
A 7110.4	Parks- Cont	25,000.00	25,000.00	25,000.00
	Total	191,893.00	203,336.00	203,336.00

GENERAL HEALTH, ECO, & EMPLOYEE BENEFITS EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2025 Budget</u>	<u>Tentative 2026 Budget</u>	<u>Adopted 2026 Budget</u>
BAND CONCERTS				
A 7270.1	Event Coordinator	3,053.00	3,206.00	3,206.00
A 7270.4	Band Concerts	6,000.00	8,500.00	8,500.00
	Total	9,053.00	11,706.00	11,706.00
YOUTH PROGRAM				
A 7310.4	Youth Programs-Cont	75,000.00	75,000.00	75,000.00
	Total	75,000.00	75,000.00	75,000.00
HISTORIAN				
A 7510.1	Historian-PS	4,335.00	4,552.00	4,552.00
A 7510.4	Historian-Cont	700.00	700.00	700.00
	Total	5,035.00	5,252.00	5,252.00
HISTORIAN PROPERTY				
A 7520.2	Historical Property- Equip	4,200.00	3,000.00	3,000.00
A 7520.4	Historical Property - Cont.	0.00	0.00	0.00
		4,200.00	3,000.00	3,000.00
CELEBRATIONS				
A 7550.4	Celebrations-Cont	25,000.00	25,000.00	25,000.00
ADULT RECREATION				
A 7620.4	Adult Rec- Cont	30,000.00	30,000.00	30,000.00
OTHER CULT / REC				
A 7989.4	Other Cultural-Cont	1,000.00	1,000.00	1,000.00
ZONING				
A 8010.1	Zoning-Per Service	9,206.00	7,868.00	7,868.00
A 8010.4	Zoning-Cont	7,000.00	5,000.00	5,000.00
	Total	16,206.00	12,868.00	12,868.00
PLANNING				
A 8020.1	Planning- Pers Svc	6,423.00	6,294.00	6,294.00
A 8020.4	Planning- Cont	8,000.00	8,000.00	8,000.00
	Total	14,423.00	14,294.00	14,294.00
DRAINAGE/EROSION				
A 8540.4	Drainage-Cont	500.00	0.00	0.00
A 8745.4	Flood & Erosion	500.00	0.00	0.00
	Total	1,000.00	0.00	0.00
CONSERVATION				
A 8710.1	Conservation-Per Ser	3,426.00	3,147.00	3,147.00
A 8710.4	Conservation-Cont	6,550.00	6,550.00	6,550.00
	Total	9,976.00	9,697.00	9,697.00

GENERAL HEALTH, ECO, & EMPLOYEE BENEFITS EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2025 Budget</u>	<u>Tentative 2026 Budget</u>	<u>Adopted 2026 Budget</u>
CEMETERY				
A 8810.1	Cemetery-Per Serv	0.00	0.00	0.00
A 8810.4	Cemetery-Cont	900.00	300.00	300.00
	Total	900.00	300.00	300.00
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	71,000.00	71,000.00
	Total	71,000.00	71,000.00	71,000.00
EMPLOYEE BENEFITS				
A 9010.8	State Retirement	126,000.00	135,000.00	135,000.00
A 9030.8	Social Security	84,000.00	91,000.00	91,000.00
A 9040.8	Wker's Comp	18,000.00	19,000.00	19,000.00
A 9050.8	Unempl 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	92,000.00	95,000.00	95,000.00
	Total	327,000.00	347,000.00	347,000.00
DEBT SERVICE				
A 9730.6	Principal-BAN Pmt.	45,000.00	50,000.00	50,000.00
A 9730.7	Interest-BAN Pmt.	18,560.00	16,410.00	16,410.00
	Total	63,560.00	66,410.00	66,410.00
TRANSFERS				
A 9901.9	Transfers to Other Funds	0.00	0.00	0.00
A 9950.9	Transfers to Capital Projects Fund	30,000.00	40,000.00	40,000.00
Total Health, Eco, Empl Benefits		1,282,559.00	1,353,356.00	1,353,356.00
Total Gen Sub Accts		1,139,105.00	1,273,102.00	1,273,102.00
TOTAL APPROPRIATIONS		2,421,664.00	2,626,458.00	2,626,458.00

HIGHWAY FUND - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2025 Budget</u>	<u>Tentative 2026 Budget</u>	<u>Adopted 2026 Budget</u>
LOCAL SOURCES				
D 1001	Real Property Tax	-866,573.00	-877,124.00	-877,124.00
D 1081	Pmts in Lieu			
D 1120	Nonpropt Tax	-275,000.00	-225,000.00	-225,000.00
D 2300	Svc - Other Gov't	0.00	0.00	0.00
D 2401	Interest & Earning	-50,000.00	-65,000.00	-65,000.00
D 2665	Sale of Eq./Scrap	0.00	0.00	0.00
D 2680	Insurance Recoveries	0.00	0.00	0.00
D 2690	Other Compensation for Loss	0.00	0.00	0.00
D 2701	Refunds of Prior Yr Exp	0.00	0.00	0.00
D 2770	Unclassified - Fuel Reimb	-1,500.00	0.00	0.00
D 2801	Int. Fund Rev.	-71,000.00	-71,000.00	-71,000.00
STATE AID				
D 3501	State Aid - CHIPS, PAVE-NY, POP	-193,295.00	-205,435.00	-205,435.00
TOTAL REVENUES AND REAL PROPERTY TAXES		-1,457,368.00	-1,443,559.00	-1,443,559.00
HIGHWAY FUND - APPROPRIATIONS				
SPECIAL ITEMS				
D 1930.4	Judgement & Claims	31.00	0.00	0.00
GENERAL REPAIRS				
D 5110.1	Gen Repairs-Per Svc	243,034.00	248,745.00	248,745.00
D 5110.4	Gen Repairs- Contr	203,647.00	203,647.00	203,647.00
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	536,681.00	542,392.00	542,392.00
IMPROVEMENTS				
D 5112.2	Capital Outlay	193,295.00	205,435.00	205,435.00
MACHINERY				
D 5130.2	Mach - Equip.	200,500.00	258,000.00	258,000.00
D 5130.4	Mach - Contr	65,000.00	65,000.00	65,000.00
	Total	265,500.00	323,000.00	323,000.00
MISC / BRUSH / WEEDS				
D 5140.1	Brush (General Fund Reimb.) - PS	32,472.00	33,235.00	33,235.00
D 5140.11	Brush (HWY Shoulder Work) - PS	0.00	0.00	0.00
D 5140.4	Misc/Brush- Contr	5,000.00	5,000.00	5,000.00
	Total	37,472.00	38,235.00	38,235.00
SNOW REMOVAL				
D 5142.1	Snow Removal-PS	215,127.00	220,182.00	220,182.00
D 5142.4	Snow Removal- Cont	130,695.00	130,695.00	130,695.00
	Total	345,822.00	350,877.00	350,877.00
EMPLOYEE BENEFITS				
D 9010.8	State Retirement	70,000.00	75,000.00	75,000.00
D 9030.8	Social Security	38,000.00	40,000.00	40,000.00
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	85,000.00	92,000.00	92,000.00
	Total	232,000.00	246,000.00	246,000.00
TOTAL APPROPRIATIONS		1,610,801.00	1,705,939.00	1,705,939.00

FIRE PROTECTION DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2025 Budget</u>	<u>Tentative</u> <u>2026 Budget</u>	<u>Adopted</u> <u>2026 Budget</u>
SF 1001	Real Property Tax	-851,345.00	-945,104.00	-945,104.00
SF 1120	Nonproperty Tax Dist.	-180,000.00	-220,000.00	-220,000.00
SF 2401	Interest & Earnings	-15,000.00	-20,000.00	-20,000.00
SF 5031	Interfund Transfers	0.00	0.00	0.00
Total Revenues and Real Property Taxes		-1,046,345.00	-1,185,104.00	-1,185,104.00

FIRE PROTECTION DISTRICT - APPROPRIATIONS

SF 1930.4	Judgement & Claims	28.00	0.00	0.00
SF 3410.4	Contracts	713,680.00	756,204.00	756,204.00
SF 9025.4	Svc Award Program - Cont.	19,410.00	14,800.00	14,800.00
SF 9025.8	Svc Award Program - Benefits	325,000.00	400,000.00	400,000.00
SF 9040.8	Wkers Comp.	15,000.00	14,100.00	14,100.00
Total Appropriations		1,073,118.00	1,185,104.00	1,185,104.00

TOWN OF BOSTON - 2026 BUDGET

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LIGHT DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2025 Budget</u>	<u>Tentative 2026 Budget</u>	<u>Adopted 2026 Budget</u>
SL 1001	Real Property Tax	-13,527.00	-17,923.00	-17,923.00
SL 2401	Interest & Earnings	-800.00	-700.00	-700.00
Total Revenues and Real Property Taxes		-14,327.00	-18,623.00	-18,623.00

LIGHT DISTRICT - APPROPRIATIONS

SL 5182.4	Contracts	18,000.00	20,000.00	20,000.00
Total Appropriations		18,000.00	20,000.00	20,000.00

AMBULANCE DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2025 Budget</u>	<u>Tentative</u> <u>2026 Budget</u>	<u>Adopted</u> <u>2026 Budget</u>
SM 1001	Real Property Tax	-102,222.00	-103,165.00	-103,165.00
SM 1120	Nonproperty Tax Dist.	-70,000.00	-50,000.00	-50,000.00
SM 2401	Interest & Earnings	-8,000.00	-11,000.00	-11,000.00
Total Revenues and Real Property Taxes		-180,222.00	-164,165.00	-164,165.00

AMBULANCE DISTRICT - APPROPRIATIONS

AMBULANCE

SM 1930.4	Judgement & Claims	4.00	0.00	0.00
SM 4540.2	Equipment	0.00	0.00	0.00
SM 4540.4	Contracts	160,218.00	148,165.00	148,165.00
SM 9025.8	Local Pension Fund	14,000.00	10,000.00	10,000.00
SM 9040.8	Wkrs Comp.	6,000.00	6,000.00	6,000.00
SM 9740.6	Principal- Cap Notes	0.00	0.00	0.00
SM 9740.7	Interest- Capital Notes	0.00	0.00	0.00
Total Appropriations		180,222.00	164,165.00	164,165.00

REFUSE & GARBAGE DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2025 Budget</u>	<u>Tentative</u> <u>2026 Budget</u>	<u>Adopted</u> <u>2026 Budget</u>
SG 1001	Real Property Tax	-967,454.34	-1,028,140.00	-1,028,140.00
SG 2130	Refuse & Gar Chgs	-4,000.00	-5,000.00	-5,000.00
SG 2401	Interest & Earnings	-15,000.00	-20,000.00	-20,000.00
Total Revenues and Real Property Taxes		<u>-986,454.34</u>	<u>-1,053,140.00</u>	<u>-1,053,140.00</u>

REFUSE & GARBAGE DISTRICT - APPROPRIATIONS

SG 3410.4	Contracts	986,454.34	1,053,140.00	1,053,140.00
Total Appropriations		<u>986,454.34</u>	<u>1,053,140.00</u>	<u>1,053,140.00</u>

TOWN OF BOSTON - 2026 BUDGET

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WATER DISTRICT #1 - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2025 Budget</u>	<u>Tentative</u> <u>2026 Budget</u>	<u>Adopted</u> <u>2026 Budget</u>
HA 1001	Real Property Tax	-133,897.00	-226,977.00	-226,977.00
HA 2401	Interest & Earnings	-15,000.00	-10,000.00	-10,000.00
Total Revenues and Real Property Taxes		<u>-148,897.00</u>	<u>-236,977.00</u>	<u>-236,977.00</u>

WATER DISTRICT #1 - APPROPRIATIONS**WATER #1**

HA 1930.4	Judgement & Claims	9.00	0.00	0.00
HA 8340.4	Contracts	32,415.00	32,653.00	32,653.00

DEBT SERVICE

HA 9730.6	Principal Pmt.	8,408.00	102,377.00	102,377.00
HA 9730.7	Interest Pmt.	108,065.00	101,947.00	101,947.00
Total Appropriations		<u>148,897.00</u>	<u>236,977.00</u>	<u>236,977.00</u>

TOWN OF BOSTON - 2026 BUDGET

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WATER DISTRICT #2 - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2025 Budget</u>	<u>Tentative</u> <u>2026 Budget</u>	<u>Adopted</u> <u>2026 Budget</u>
HB 1001	Real Property Tax	-51,711.00	-51,711.00	-51,711.00
HB 2401	Interest & Earnings	-4,000.00	-4,500.00	-4,500.00
Total Revenues and Real Property Taxes		<u>-55,711.00</u>	<u>-56,211.00</u>	<u>-56,211.00</u>

WATER DISTRICT #2 - APPROPRIATIONS**WATER #2**

HB 8340.4	Contracts	60,235.00	38,445.00	38,445.00
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DEBT SERVICE

HB 9730.6	Principal Pmt- BAN	9,496.00	9,000.00	9,000.00
HB 9730.7	Interest Pmt- BAN	9,601.00	8,766.00	8,766.00
Total Appropriations		<u>79,332.00</u>	<u>56,211.00</u>	<u>56,211.00</u>

TOWN OF BOSTON - 2026 BUDGET

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WATER DISTRICT #1 EXT. - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2025 Budget</u>	<u>Tentative</u> <u>2026 Budget</u>	<u>Adopted</u> <u>2026 Budget</u>
HD 1001	Real Property Tax	-3,006.00	-3,006.00	-3,006.00
HD 2401	Interest & Earnings	-1,500.00	-1,750.00	-1,750.00
Total Revenues and Real Property Taxes		<u>-4,506.00</u>	<u>-4,756.00</u>	<u>-4,756.00</u>

WATER DISTRICT #1 EXT.- APPROPRIATIONS**WATER #1 EXT.**

HD 8340.4	Contracts	2,520.00	1,339.00	1,339.00
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DEBT SERVICE

HD 9730.6	Principal Pmt.	144.00	1,712.00	1,712.00
HD 9730.7	Interest Pmt.	1,842.00	1,705.00	1,705.00
Total Appropriations		<u>4,506.00</u>	<u>4,756.00</u>	<u>4,756.00</u>

TOWN OF BOSTON - 2026 BUDGET

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WATER DISTRICT #2 EXT. - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2025 Budget</u>	<u>Tentative</u> <u>2026 Budget</u>	<u>Adopted</u> <u>2026 Budget</u>
HE 1001	Real Property Tax	-29,383.00	-29,275.00	-29,275.00
HE 2401	Interest & Earnings	-4,000.00	-5,000.00	-5,000.00
Total Revenues and Real Property Taxes		<u>-33,383.00</u>	<u>-34,275.00</u>	<u>-34,275.00</u>

WATER DISTRICT #2 EXT.- APPROPRIATIONS**WATER #2 EXT.**

HE 8340.4	Contracts	30,613.00	31,736.00	31,736.00
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DEBT SERVICE

HE 9730.6	Principal Pmt- BAN	1,377.00	1,286.00	1,286.00
HE 9730.7	Interest Pmt- BAN	1,393.00	1,253.00	1,253.00
Total Appropriations		<u>33,383.00</u>	<u>34,275.00</u>	<u>34,275.00</u>

WATER DISTRICT #3 - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted</u> <u>2025 Budget</u>	<u>Tentative</u> <u>2026 Budget</u>	<u>Adopted</u> <u>2026 Budget</u>
HC 1001	Real Property Tax	-262,363.00	-263,295.00	-263,295.00
HC 1028	Special Assessments	0.00	-733.00	-733.00
HC 2401	Interest & Earnings	-25,000.00	-25,000.00	-25,000.00
Total Revenues and Real Property Taxes		<u>-287,363.00</u>	<u>-289,028.00</u>	<u>-289,028.00</u>

WATER DISTRICT #3 - APPROPRIATIONS

HC 1930.4	Judgement & Claims	0.00	0.00	0.00
HC 8340.4	Contracts	68,683.00	26,800.00	26,800.00

DEBT SERVICE

HC 9710.6	Principal Pmt - Serial Bonds	0.00	130,200.00	130,200.00
HC 9710.7	Interest Pmt- Serial Bonds	0.00	100,671.00	100,671.00
HC 9730.6	Principal Pmt- BAN	142,092.00	15,885.00	15,885.00
HC 9730.7	Interest Pmt- BAN	121,755.00	15,472.00	15,472.00
Total Appropriations		<u>332,530.00</u>	<u>289,028.00</u>	<u>289,028.00</u>

TOWN OF BOSTON - 2026 BUDGET

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WATER DISTRICT #3 Ext. 1- REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>Adopted 2025 Budget</u>	<u>Tentative 2026 Budget</u>	<u>Adopted 2026 Budget</u>
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		<u>-12,178.00</u>	<u>-12,178.00</u>	<u>-12,178.00</u>

WATER DISTRICT #3 Ext. 1- APPROPRIATIONS

HF 8340.4	Contracts	2,947.00	3,237.00	3,237.00
DEBT SERVICE				
HF 9710.6	Principal Pmt - Serial Bonds	0.00	6,250.00	6,250.00
HF 9710.7	Interest Pmt- Serial Bonds	0.00	1,225.00	1,225.00
HF 9730.6	Principal Pmt- BAN	7,036.00	743.00	743.00
HF 9730.7	Interest Pmt- BAN	2,195.00	723.00	723.00
Total Appropriations		<u>12,178.00</u>	<u>12,178.00</u>	<u>12,178.00</u>

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICIALS

(Article 8 of the Town Laws)

<u>OFFICER</u>	<u>ADOPTED 2025 SALARY</u>	<u>TENTATIVE 2026 SALARY</u>	<u>ADOPTED 2026 SALARY</u>
Supervisor	47,436	49,808	49,808
Councilman	10,033	10,535	10,535
Councilman	10,033	10,535	10,535
Councilman	10,033	10,535	10,535
Councilman	10,033	10,535	10,535
Town Clerk	58,070	60,974	60,974
Town Justice	23,236	24,398	24,398
Town Justice	23,236	24,398	24,398
Superintendent of Highways	83,048	87,200	87,200

TOWN OF BOSTON- 2026 BUDGET

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Schedule of Unpaid Water

<u>Customer Name</u>	Amount <u>Owing</u>	<u>S.B.L. #</u>	<u>Service Address</u>	<u>Originator</u>
JAMES L GEHRKE	\$ 518.52	225.00-2-2.2	7870 FEDDICK RD	E.C.W.A.
DAVID BOWEN	\$ 71.45	226.02-2-4.11	6034 THORNWOOD DR	E.C.W.A.
PATRICK J. NASH	\$ 46.92	211.02-2-20	6193 WARD RD.	Town of OP
DOROTHY SOLOMON	\$ 89.55	212.00-1-11.11	6551 WARD RD.	Town of OP
TOTAL UNPAID WATER	\$726.44			

Property Clean Up Charges

<u>Customer Name</u>	Amount <u>Owing</u>	<u>S.B.L. #</u>	<u>Service Address</u>
ELIZABETH A. WURTZ	\$ 1,500.00	258.06-3-1.121	9287 BOSTON STATE RD
TOTAL PROPERTY CLEAN UP	\$1,500.00		

Equalized Total Assessed Value 1,275,776,760

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	0.01
13100	CO - GENERALLY	RPTL 406(1)	4	1,727,400	0.14
13500	TOWN - GENERALLY	RPTL 406(1)	16	4,358,200	0.34
13800	SCHOOL DISTRICT	RPTL 408	2	10,243,800	0.80
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 PR	RPTL 420-a	6	9,241,000	0.72
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	0.37
27350	PRIVATELY OWNED CEMETERY LANI	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)	48	9,019,694	0.71
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	167	3,069,750	0.24
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	131	4,052,726	0.32
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	93	5,399,484	0.42
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	8,320	0.00
41153	COLD WAR VETERANS (10%)	RPTL 458-b	43	357,760	0.03
41160	COLD WAR VETERANS (15%)	RPTL 458-b	1	12,480	0.00
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	83,200	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	3	231,000	0.02
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	86	8,920,604	0.70
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	10	1,483,648	0.12
41800	PERSONS AGE 65 OR OVER	RPTL 467	5	625,900	0.05
41803	PERSONS AGE 65 OR OVER	RPTL 467	23	1,097,962	0.09
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	25,800	0.00
41933	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	260,110	0.02
41980	LOW OR MODERATE INCOME HOUSI	RPTL 421-e	1	1,330,000	0.10

Equalized Total Assessed Value 1,275,776,760

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	7,400	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	308,912	0.02
Total Exemptions Exclusive of System Exemptions:			674	71,139,164	5.58
Total System Exemptions:			0	0	0.00
Totals:			674	71,139,164	5.58

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

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

TOWN OF BOSTON



COPY

TOWN OF BOSTON - RESOLUTION NO. 2025 - 87

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

WHEREAS, on October 15, 2025, 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 2026 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 2026 the Town of Boston Water District 1 will be starting repayment on the principal and interest of a \$2,771,000 Bond Anticipation Note (BAN) issued for Phase 1 of a large scale Water Project, replacing 10,770 linear feet of water lines which will require the capital improvements property tax code in this district to increase significantly to fund the required debt service payments;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Boston hereby adopts the 2025 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 15, 2025, 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 Lucachik	[X]	[]	[]	[]
Councilmember Martin	[X]	[]	[]	[]
Councilmember Selby	[X]	[]	[]	[]
Supervisor Keding	[X]	[]	[]	[]


Sandra L. Quinlan, Town Clerk

COPY

Town of Boston

Local Law No. 3 of the year 2025

**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 2026 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 2026 that requires a real property tax levy in excess of the amount otherwise proscribed in General Municipal Law, §3-c.

Section 4. Severability.

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

Section 5. Effective date.

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

TOWN OF BOSTON



COPY

TOWN OF BOSTON – RESOLUTION NO. 2025 -88

ADOPTION OF THE 2026 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, 2026, 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 8, 2025 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, 2026, and a public hearing was conducted on October 15, 2025 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, 2026.

On October 15, 2025, 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 Lucachik	[X]	[]	[]	[]
Councilmember Martin	[X]	[]	[]	[]
Councilmember Selby	[X]	[]	[]	[]
Supervisor Keding	[X]	[]	[]	[]


Sandra L. Quinlan, Town Clerk