



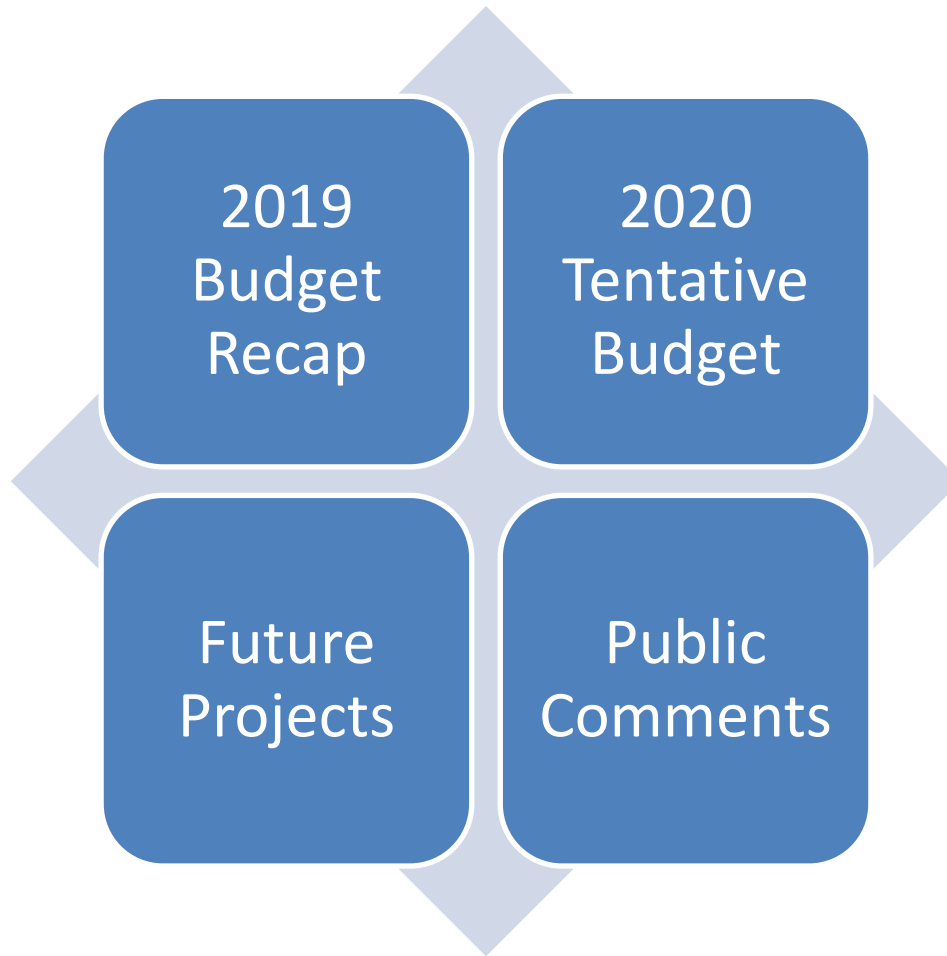
Town of Boston, New York

2020 Tentative Budget Presentation

October 9, 2019



2019 Tentative Budget Presentation



October 9, 2019



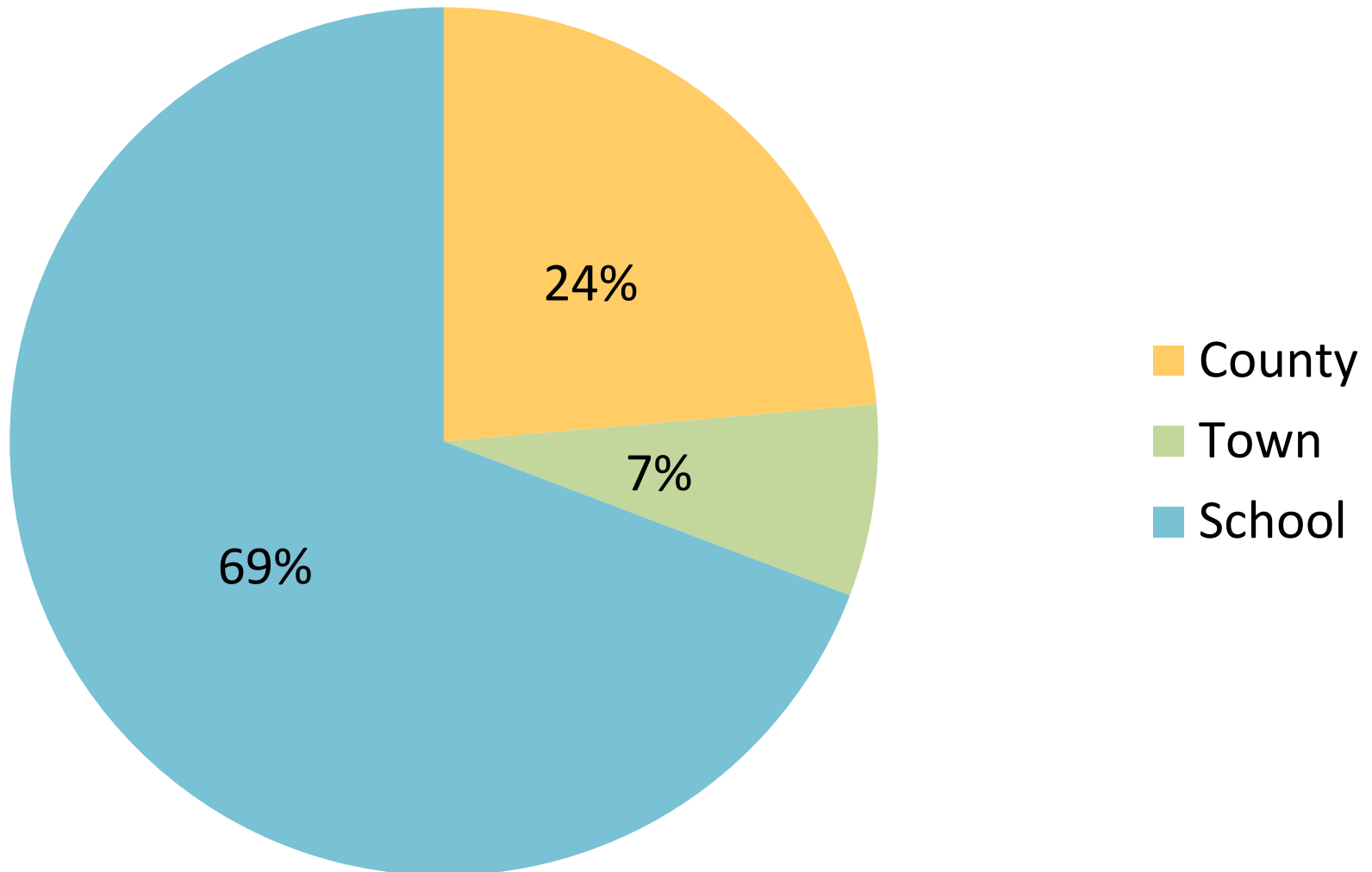
Town of Boston, New York

2019 Budget Recap

October 9, 2019

Town of Boston, NY – 2019 Budget

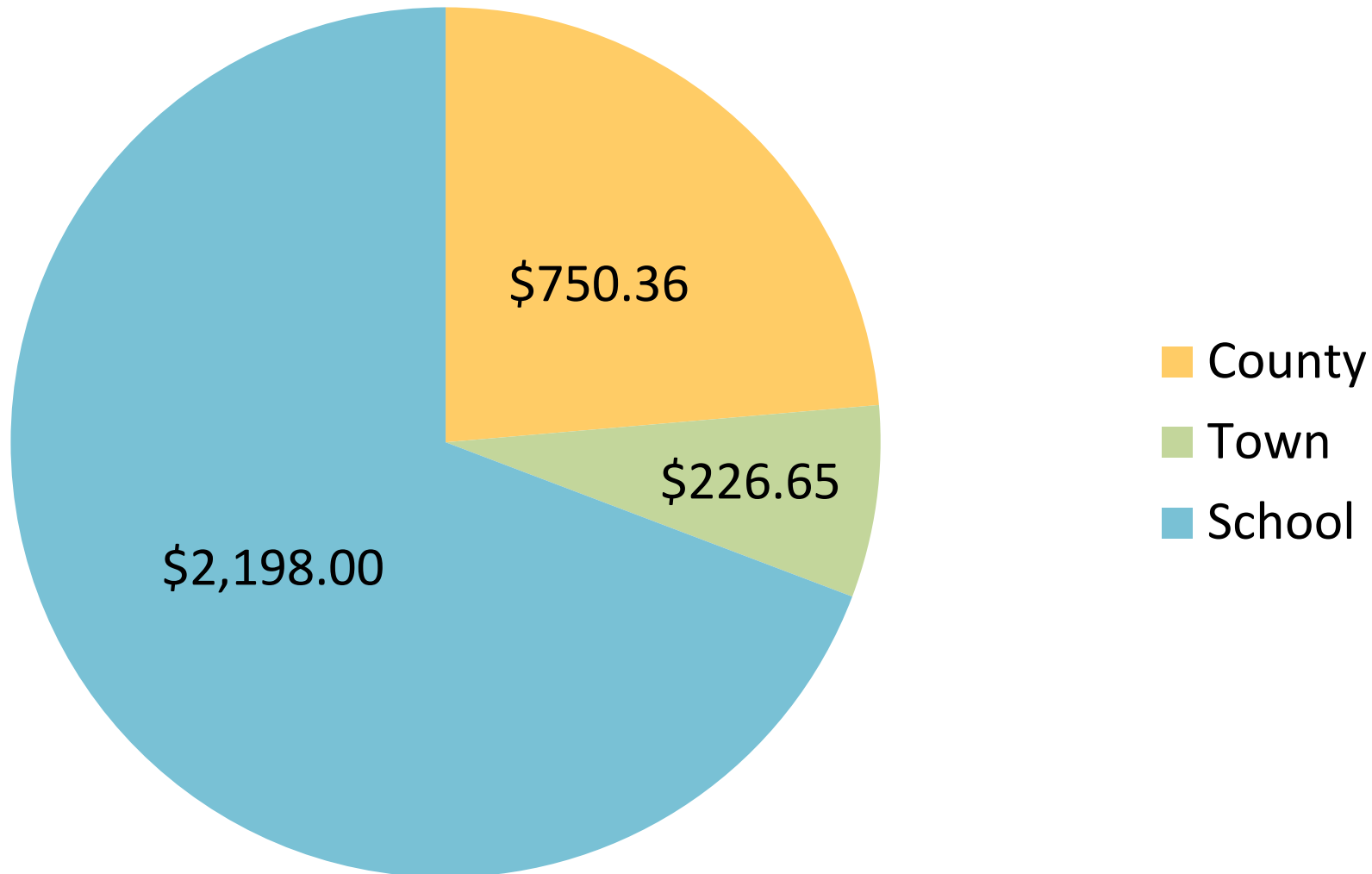
Allocation of 2019 Tax Levy (as percentage)



Source: 2019 Annual Report of the Department of Real Property Tax Services, County of Erie, NY

Town of Boston, NY – 2019 Budget

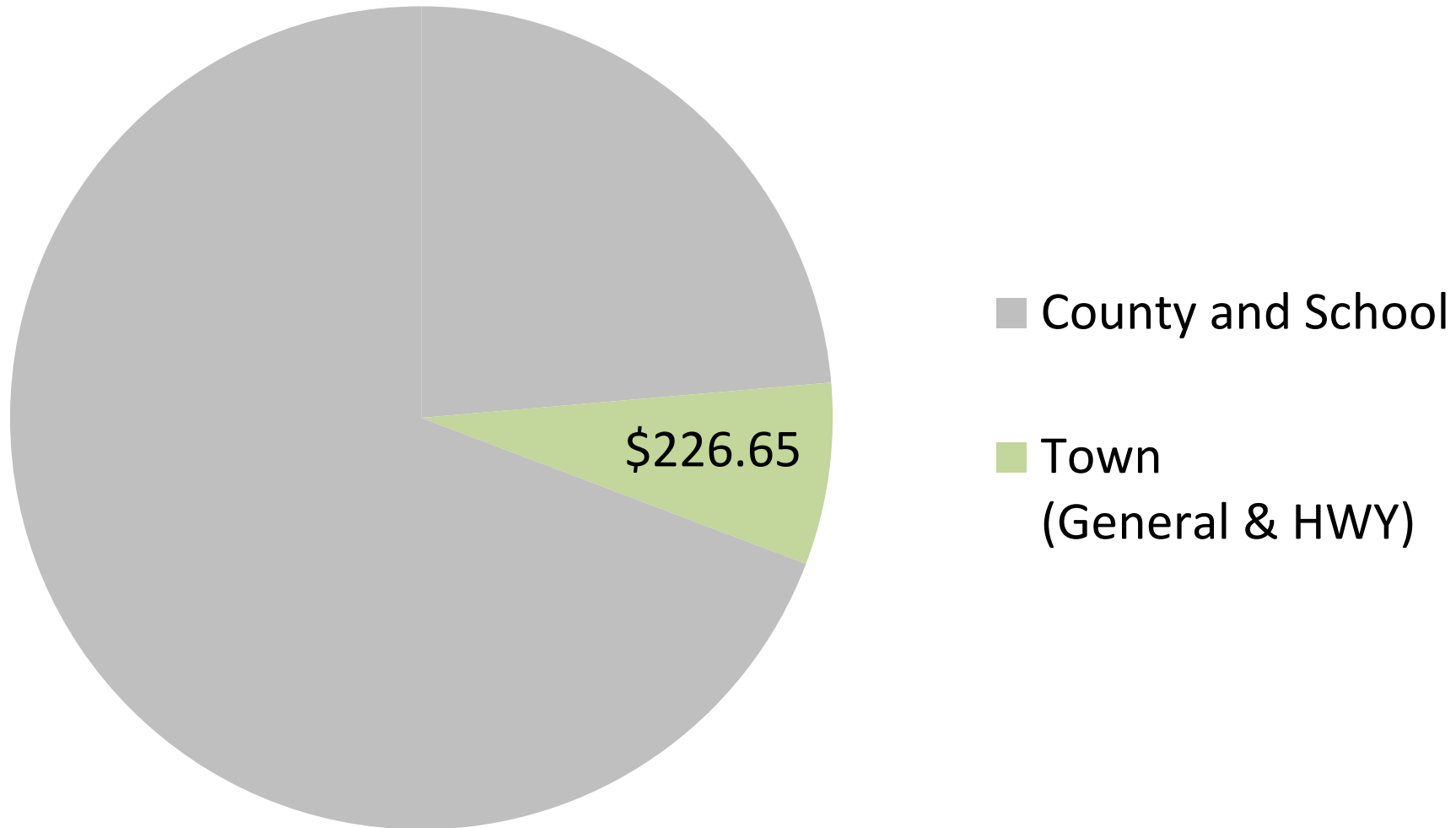
Allocation of 2019 Tax Levy - \$3,175.01



NOTE: Represents 2019 taxes on a Boston home valued at \$150,000 in the Hamburg Central School District with basic star exemption.

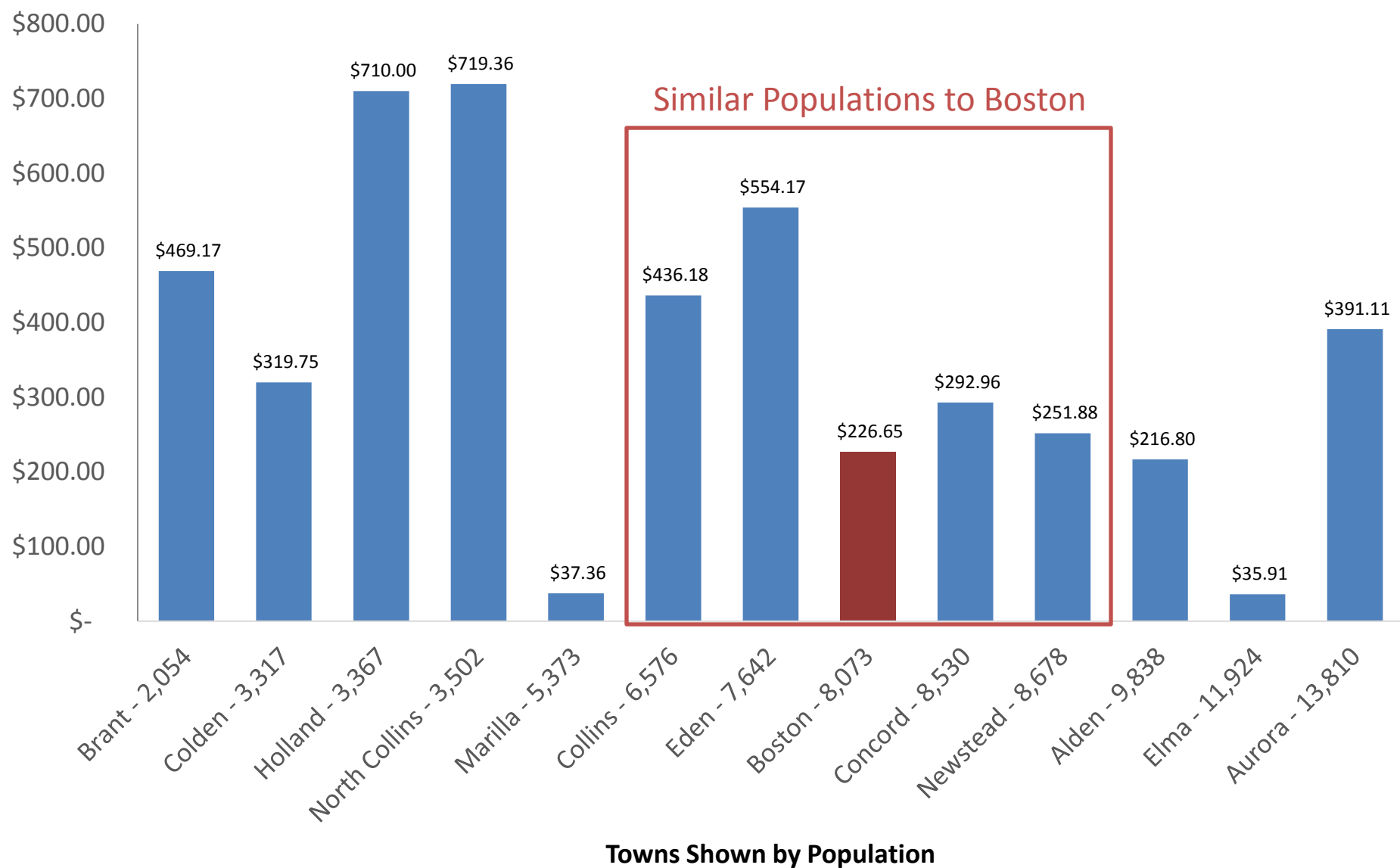
Town of Boston, NY – 2019 Budget

Allocation of 2019 Tax Levy - \$3,175.01

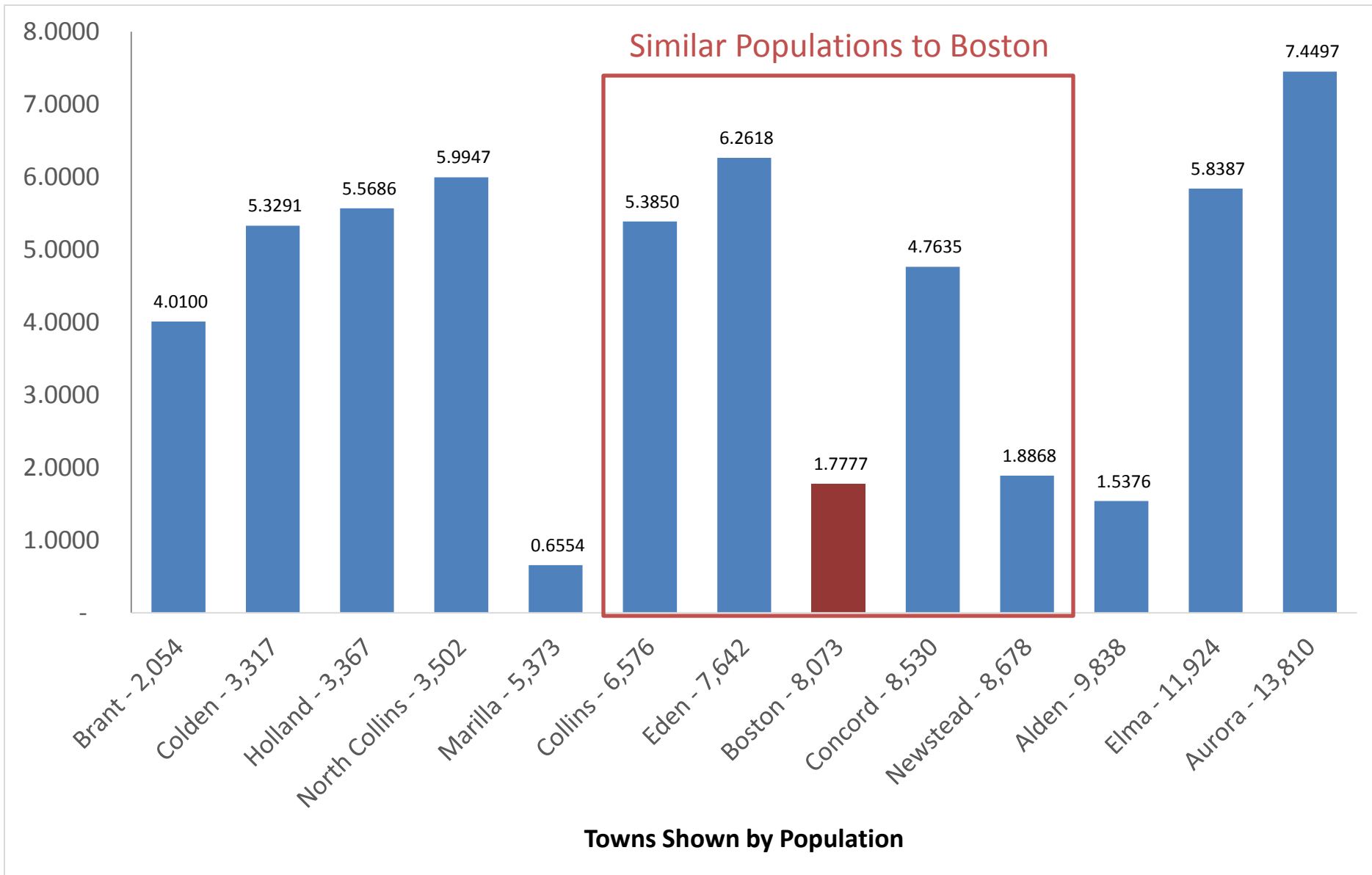


NOTE: Represents 2019 taxes on a Boston home valued at \$150,000 in the Hamburg Central School District with basic star exemption.

2019 General & Highway Fund Tax



2019 General & Highway Fund Tax Rate

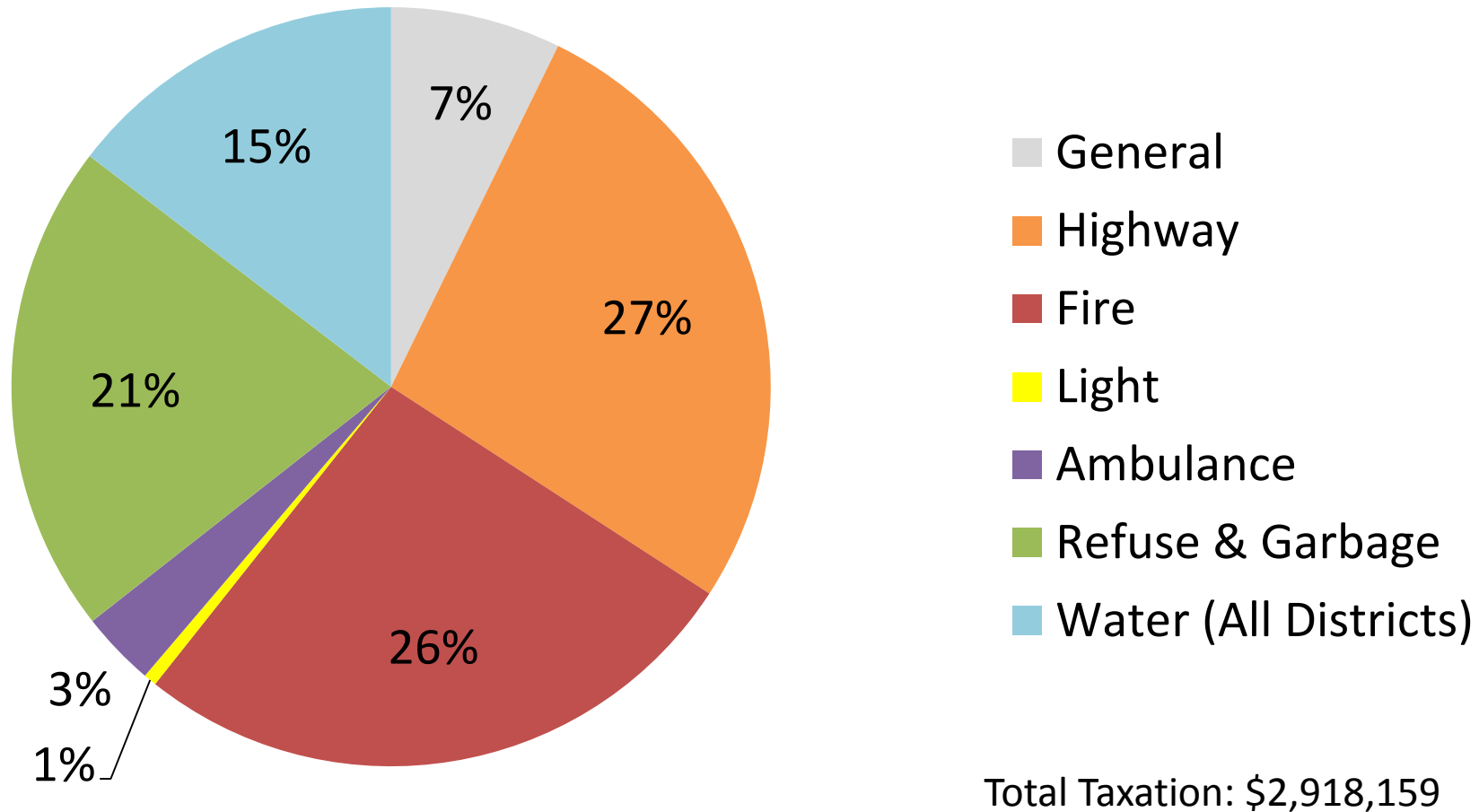


2019 Budget Summary

		<u>Appropriations</u>	=	<u>Est. Revenues</u>	+	<u>Appropriated Fund Balance</u>	+	<u>Raised by Taxation</u>
A	General	1,896,956.00		1,362,989.00		322,253.00		211,714.00
D	Highway	1,249,141.00		361,335.00		102,382.00		785,424.00
SF	Fire	823,419.00		50,000.00		0.00		773,419.00
SL	Light	20,000.00		0.00		3,825.00		16,175.00
SM	Ambulance	112,817.00		20,000.00		0.00		92,817.00
SG	Refuse & Garbage	612,612.00		0.00		0.00		612,612.00
HA	Water #1	80,831.00		0.00		0.00		80,831.00
HB	Water #2	51,214.00		0.00		0.00		51,214.00
HD	Water #1 Ext. 1	3,000.00		0.00		0.00		3,000.00
HE	Water #2 Ext. 2	28,970.00		0.00		0.00		28,970.00
HC	Water #3	251,014.00		0.00		0.00		251,014.00
HF	Water #3 Ext.1	10,969.00		0.00		0.00		10,969.00
TOTALS		5,140,943.00	=	1,794,324.00	+	428,460.00	+	2,918,159.00
		Budgeted Expenditures		Revenues Other Than Property Tax		Fund Balance Planned to be Used		Property Tax Revenue

Town of Boston, NY – 2019 Budget

2019 Taxes - Breakout by Fund (as percentage)



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
<ul style="list-style-type: none">• Not in spendable form• Ex. Prepaid items, inventories	<ul style="list-style-type: none">• Restrictions imposed by grantors, bondholders, or laws/regulations• Ex. Grant \$ must be used for a specific project	<ul style="list-style-type: none">• Constrained to a specific purpose set by Town Board• Ex. Equipment Reserve, Drainage Reserve	<ul style="list-style-type: none">• Intend to use for a specific purpose• Ex. Street lighting, garbage collection	<ul style="list-style-type: none">• General Fund only• To be used for any purpose that benefits the whole town

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

Fund Balance as of 12/31/18

	General	Highway	Fire	Light	Ambulance	Garbage	Water
Nonspendable	16,149	-	-	-	-	-	-
Reserve Accts (see below)	329,511	137,036	-	-	-	-	348,015
Assigned for specific use	-	797,415	206,319	15,870	31,929	122,767	423,279
Unassigned	2,218,235	-	-	-	-	-	-
Total as of 12/31/18	2,563,895	934,451	206,319	15,870	31,929	122,767	771,294
2019 Planned use of Fund Balance	322,253	102,382	-	3,825	-	-	-
2020 Planned use of Fund Balance	354,663	269,453	23,764	3,609	-	-	-
Estimated 2020 Ending Fund Balanc	1,541,319	425,580	182,555	8,436	31,929	122,767	423,279
Calc. Minimum per Town Policy	387,605	269,453	128,482	4,000	23,732	141,982	65,142
(% of budgeted appropriations)	(20%)	(20%)	(15%)	(20%)	(20%)	(20%)	(15%)

Reserve Accounts as of 12/31/18

Reserve for Debt (per USDA Req)	-	-	-	-	-	-	348,015
Reserve for Equipment	-	137,036	-	-	-	-	-
Reserve for Tri-Seq	7,028	-	-	-	-	-	-
Reserve for Bail	6	-	-	-	-	-	-
Reserve for Sr. Facility	60,205	-	-	-	-	-	-
Reserve for tax stable	83,241	-	-	-	-	-	-
Reserve for Building & Parks	122,534	-	-	-	-	-	-
Reserve for Recreation	36,469	-	-	-	-	-	-
Reserve for Drainage	20,028	-	-	-	-	-	-
	329,511	137,036	-	-	-	-	348,015



Town of Boston, New York

2020 Tentative Budget

October 9, 2019

2020 Budget Summary

	<u>Appropriations</u>	=	<u>Est. Revenues</u>	+	<u>Appropriated Fund Balance</u>	+	<u>Raised by Taxation</u>
A General	1,938,025.00		1,369,589.00		354,663.00		213,773.00
D Highway	1,465,446.00		402,933.00		269,453.00		793,060.00
SF Fire	856,546.00		53,000.00		23,764.00		779,782.00
SL Light	20,000.00		150.00		3,609.00		16,241.00
SM Ambulance	118,662.00		20,400.00		0.00		98,262.00
SG Refuse & Garbage	709,912.00		2,200.00		0.00		707,712.00
HA Water #1	81,569.00		300.00		0.00		81,269.00
HB Water #2	51,704.00		500.00		0.00		51,204.00
HD Water #1 Ext. 1	3,201.00		200.00		0.00		3,001.00
HE Water #2 Ext. 2	29,517.00		500.00		0.00		29,017.00
HC Water #3	257,165.00		4,000.00		0.00		253,165.00
HF Water #3 Ext.1	11,123.00		150.00		0.00		10,973.00
TOTALS	5,542,870.00	=	1,853,922.00	+	651,489.00	+	3,037,459.00
	Budgeted Expenditures		Revenues Other Than Property Tax		Fund Balance Planned to be Used		Property Tax Revenue ¹⁴

2020 Budget Summary

		<u>Appropriations</u>	<u>Est. Revenues</u>	<u>Appropriated Fund Balance</u>	<u>Raised by Taxation</u>	<u>2019 Taxes</u>	<u>Change From 2019</u>
A	General	1,938,025.00	1,369,589.00	354,663.00	213,773.00	211,714.00	2,059.00
D	Highway	1,465,446.00	402,933.00	269,453.00	793,060.00	785,424.00	7,636.00
SF	Fire	856,546.00	53,000.00	23,764.00	779,782.00	773,419.00	6,363.00
SL	Light	20,000.00	150.00	3,609.00	16,241.00	16,175.00	66.00
SM	Ambulance	118,662.00	20,400.00	0.00	98,262.00	92,817.00	5,445.00
SG	Refuse & Garbage	709,912.00	2,200.00	0.00	707,712.00	612,612.00	95,100.00
HA	Water #1	81,569.00	300.00	0.00	81,269.00	80,831.00	438.00
HB	Water #2	51,704.00	500.00	0.00	51,204.00	51,214.00	-10.00
HD	Water #1 Ext. 1	3,201.00	200.00	0.00	3,001.00	3,000.00	1.00
HE	Water #2 Ext. 2	29,517.00	500.00	0.00	29,017.00	28,970.00	47.00
HC	Water #3	257,165.00	4,000.00	0.00	253,165.00	251,014.00	2,151.00
HF	Water #3 Ext.1	11,123.00	150.00	0.00	10,973.00	10,969.00	4.00
TOTALS		5,542,870.00	1,853,922.00	651,489.00	3,037,459.00	2,918,159.00	119,300.00

Breakdown of Overall Tax Levy Increase

2019 Total Tax Levy	\$ 2,918,159
2020 Proposed Tax Levy	<u>\$ 3,037,459</u>
Increase in Tax Revenue	\$ 119,300

Source of Tax Revenue Increase:

Assessed Value Increases	\$ 21,500
Garbage Fund Increase - \$30 per parcel	\$ 93,120
Ambulance Fund Increase - 5% increase	<u>\$ 4,680</u>
Increase in Tax Revenue	\$ 119,300

Why the Town Needs to Override the Tax Cap

Real Property Tax Levy 2019	\$ 2,918,159
Tax Base Growth Factor	1.0084
Allowable Levy Growth Factor	1.0200
Available Carryover from 2019	<u>\$ 5,415</u>
2020 Tax Levy Limit	\$ 3,006,940
Tax Increase Allowed from 2019 to 2020 without passing a local law to override the tax cap	\$ 88,781
2019 Garbage Cost (per parcel)	\$ 198
2020 Garbage Cost (per parcel)	<u>\$ 228</u>
Increase (per parcel)	\$ 30
Number of parcels	<u>3,104</u>
Tax Increase solely from Garbage Cost Increase	\$ 93,120
Amount that the garbage cost increase pushed the Town over the tax levy limit	\$ 4,339

Additionally there will be \$21,500 in tax revenue increase from Assessed Value increases

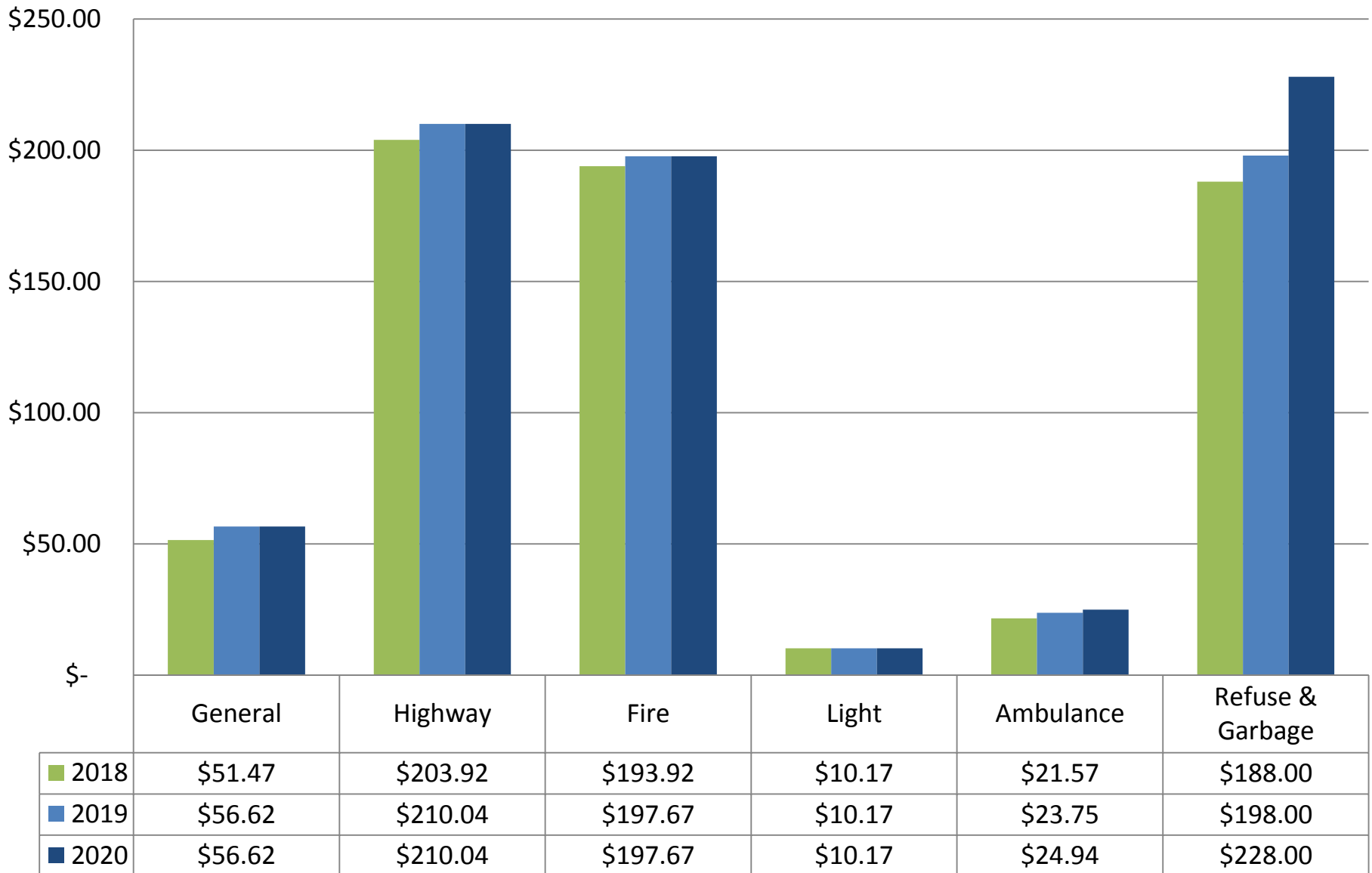
Fund		2019 Tax Rate	Proposed 2020 Tax Rate	Rate Change
A	General	0.377440	0.377440	0%
D	Highway	1.400237	1.400237	0%
SF	Fire	1.317825	1.317825	0%
SL	Light	0.067774	0.067774	0%
SM	Ambulance	0.158360	0.166278	5%
SG	Refuse & Garbage	3094 units x \$198	3104 units X \$228	\$30
HA	Water #1 OM - M	0.095648	0.095648	0%
	Water #1 OM - C	0.184030	0.184030	0%
HB	Water #2	24 house w/o svc x \$13	24 house w/o svc x \$13	0%
	Water #2	20 parcel w/o svc x \$8	21 parcel w/o svc x \$8	0%
	Water #2	378 house w/ svc x \$130	378 house w/ svc x \$130	0%
	Water #2	89 parcel w/ svc x \$18	88 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	8 parcel w/ svc x \$88	8 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	480 house w/svc x \$370	484 house w/svc x \$370	0%
	Water #3	83 parcel w/ svc x \$130	80 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%

Breakdown of Proposed Tax

Fund	2020 Proposed		Per Week Cost	Per Day Cost		
	Annual Tax					
General	\$	59.45	\$	1.14		
Highway	\$	220.54	\$	4.24		
Fire	\$	197.67	\$	3.80		
Light	\$	10.67	\$	0.21		
Ambulance	\$	24.94	\$	0.48		
Refuse & Garbage	\$	228.00	\$	4.38		
Total Tax (Excluding Water)	\$	741.27	\$	14.26		
		2020 Low	2020 High	(on average)		
Water #1	\$	15.06	\$	28.98	\$	0.06
Water #2	\$	13.00	\$	135.00	\$	0.20
Water #1 Ext. 1	\$	99.28	\$	99.28	\$	0.27
Water #2 Ext. 2	\$	258.45	\$	455.45	\$	0.98
Water #3	\$	229.50	\$	469.50	\$	0.96
Water #3 Ext 1	\$	286.40	\$	474.00	\$	1.04

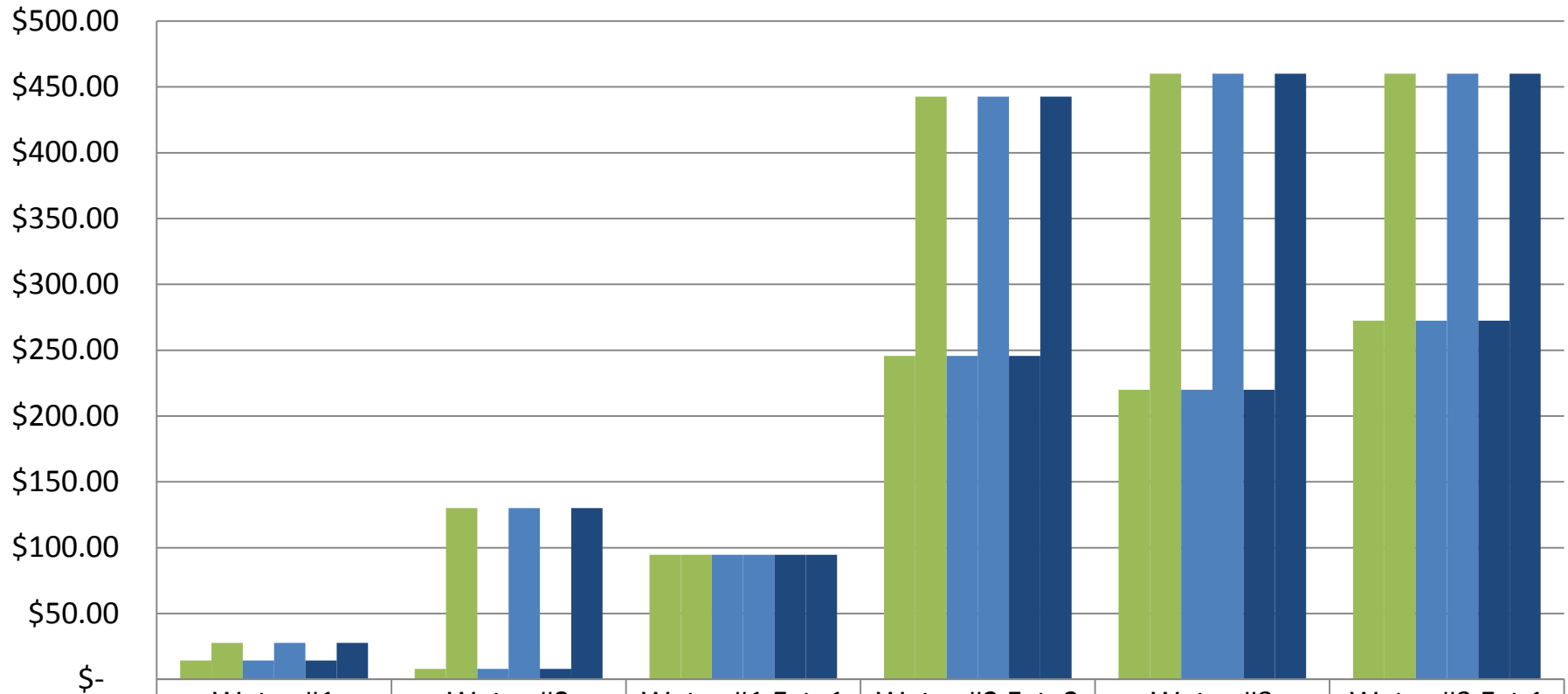
NOTE: Represents estimated taxes on a Boston home with an assessed value of \$150,000

Comparison of 2018, 2019, & Tentative 2020 Taxes



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Comparison of 2018, 2019, & Tentative 2020 Taxes

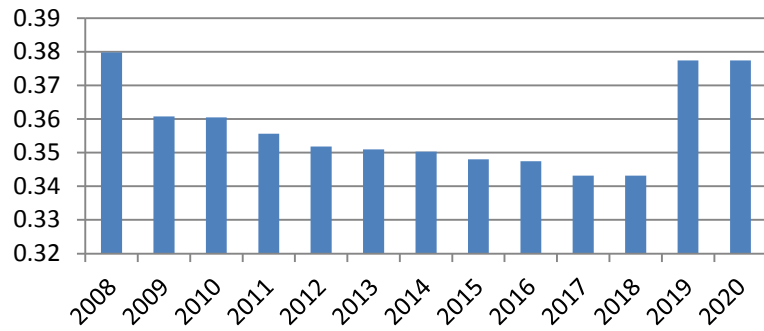


	Water #1	Water #2	Water #1 Ext. 1	Water #2 Ext. 2	Water #3	Water #3 Ext. 1
2018 Low	\$14.35	\$8.00	\$94.60	\$245.58	\$220.00	\$272.40
2018 High	\$27.60	\$130.00	\$94.60	\$442.58	\$460.00	\$460.00
2019 Low	\$14.35	\$8.00	\$94.60	\$245.58	\$220.00	\$272.40
2019 High	\$27.60	\$130.00	\$94.60	\$442.58	\$460.00	\$460.00
2020 Low	\$14.35	\$8.00	\$94.60	\$245.58	\$220.00	\$272.40
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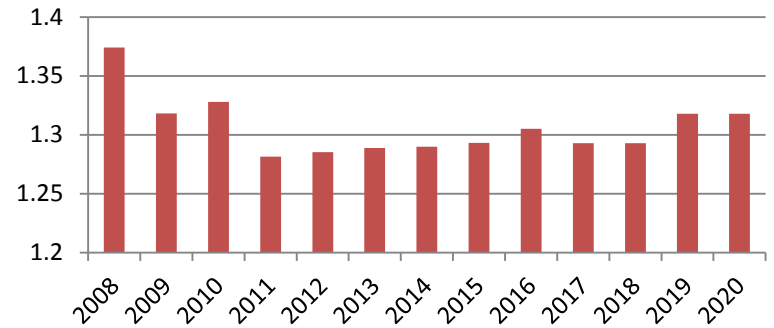
NOTE: Represents estimated taxes on a Boston home with an assessed value of \$150,000

TAX RATE IS STILL LOWER IN 4 OF THESE 6 FUNDS THAN IN 2008

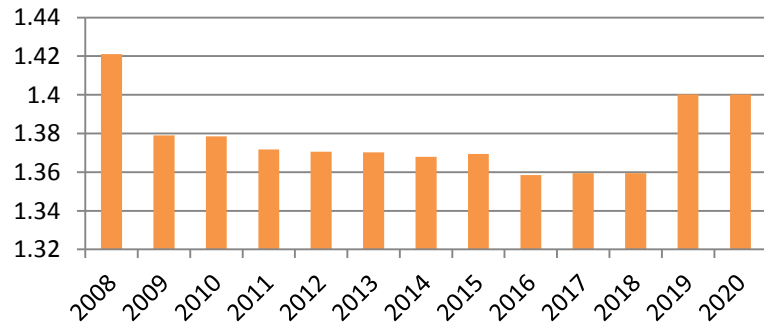
General Fund



Fire



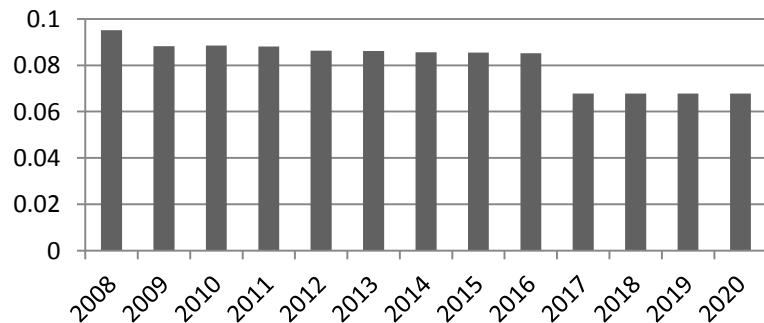
Highway



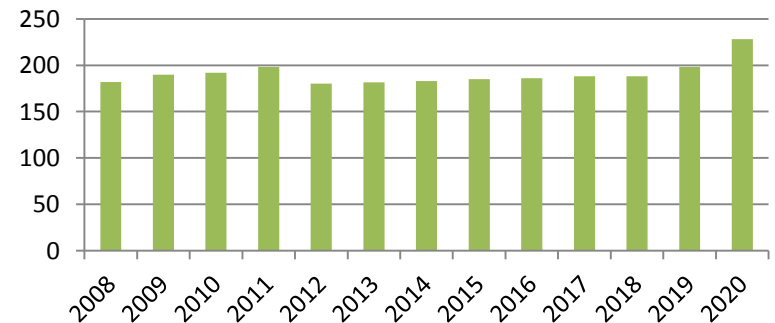
Ambulance



Light

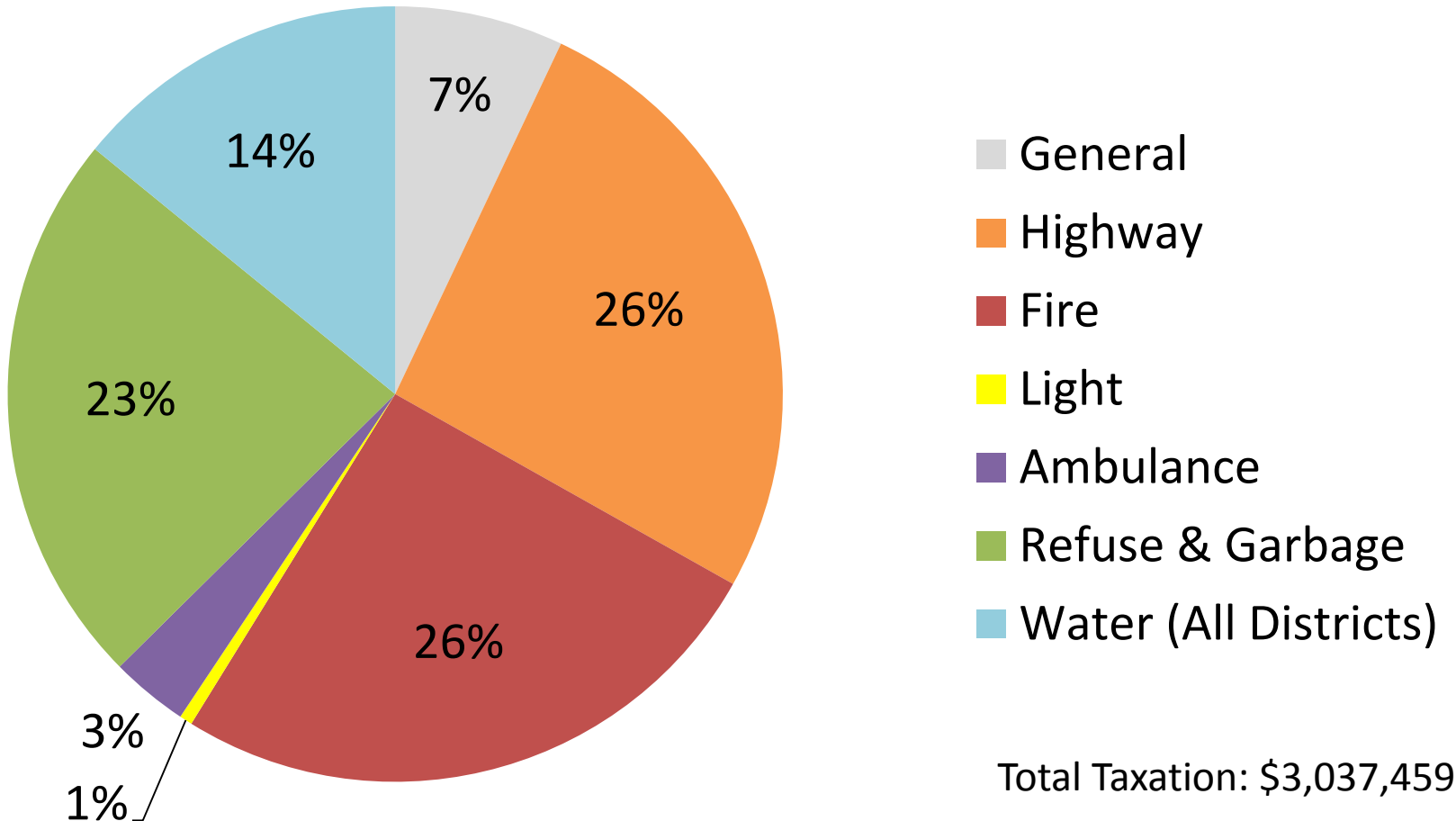


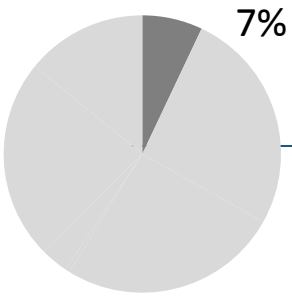
Garbage



Town of Boston, NY – 2020 Budget

2020 Taxes - Breakout by Fund (as percentage)





Town of Boston, NY – General Fund

7% of your Town Tax Covers:

- 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 Nutrition & Youth Programs
- Costs of the Advisory Boards – Conservation / Planning / Zoning
- Costs to maintain all Town buildings and Town parks

2020 Planned repairs/upgrades:

- New highway barn roof & new salt barn roof
- New boiler for Town Hall (started in 2019 & mostly grant funded)
- Elevator modernization at Town Hall (started in 2019, partly grant funded)
- IT/computer upgrades

General Fund Personnel Services Budget Lines

		<u>2019</u>	<u>2020</u>
A 1010.1	Town Board-PS	34,000.00	35,000.00
A 1110.1	Town Justice- PS	108,088.00	111,330.00
A 1220.1	Supervisor- PS	120,319.00	129,124.00
A 1340.1	Budget Director	3,500.00	3,500.00
A 1355.1	Assessor-PS	66,702.00	68,702.00
A 1410.1	Town Clerk- PS	81,086.00	83,519.00
A 1420.1	Attorney- PS	15,423.00	15,886.00
A 1460.1	Records Mgt.- PS	250.00	250.00
A 1620.1	Buildings- PS	23,636.00	21,783.00
A 3510.1	Dog Control- PS	12,545.00	12,922.00
A 3620.1	Safety Inspection-PS	23,930.00	24,588.00
A 5010.1	Supt of Highways-PS	83,223.00	85,719.00
A 6772.1	Prog for Aging-Per Sv	19,604.00	20,358.00
A 7110.1	Parks- PS	88,299.00	90,860.00
A 7140.1	Play & Rec Ctr- PS	4,933.00	0.00
A 7270.1	Event Coordinator	0.00	2,500.00
A 7310.1	Youth Programs-PS	82,320.00	0.00
A 7510.1	Historian-PS	3,550.00	3,550.00
A 8010.1	Zoning-Per Service	4,120.00	7,600.00
A 8020.1	Planning- Pers Svc	3,500.00	5,200.00
A 8710.1	Conservation-Per Serv	930.00	2,900.00
A 8810.1	Cemetery-Per Serv	300.00	300.00
		<u>780,258.00</u>	<u>725,591.00</u>

Salaries of Elected Officials

<u>OFFICER</u>	<u>ADOPTED 2019 SALARY</u>	<u>TENTATIVE 2020 SALARY</u>
Supervisor	32,810	39,000
Councilman	8,500	8,750
Councilman	8,500	8,750
Councilman	8,500	8,750
Councilman	8,500	8,750
Town Clerk	46,350	47,741
Town Justice	18,547	19,103
Town Justice	18,547	19,103
Superintendent of Highways	66,289	68,278

Town of Boston Supervisor

2020 Proposed Supervisor's Salary: \$39,000

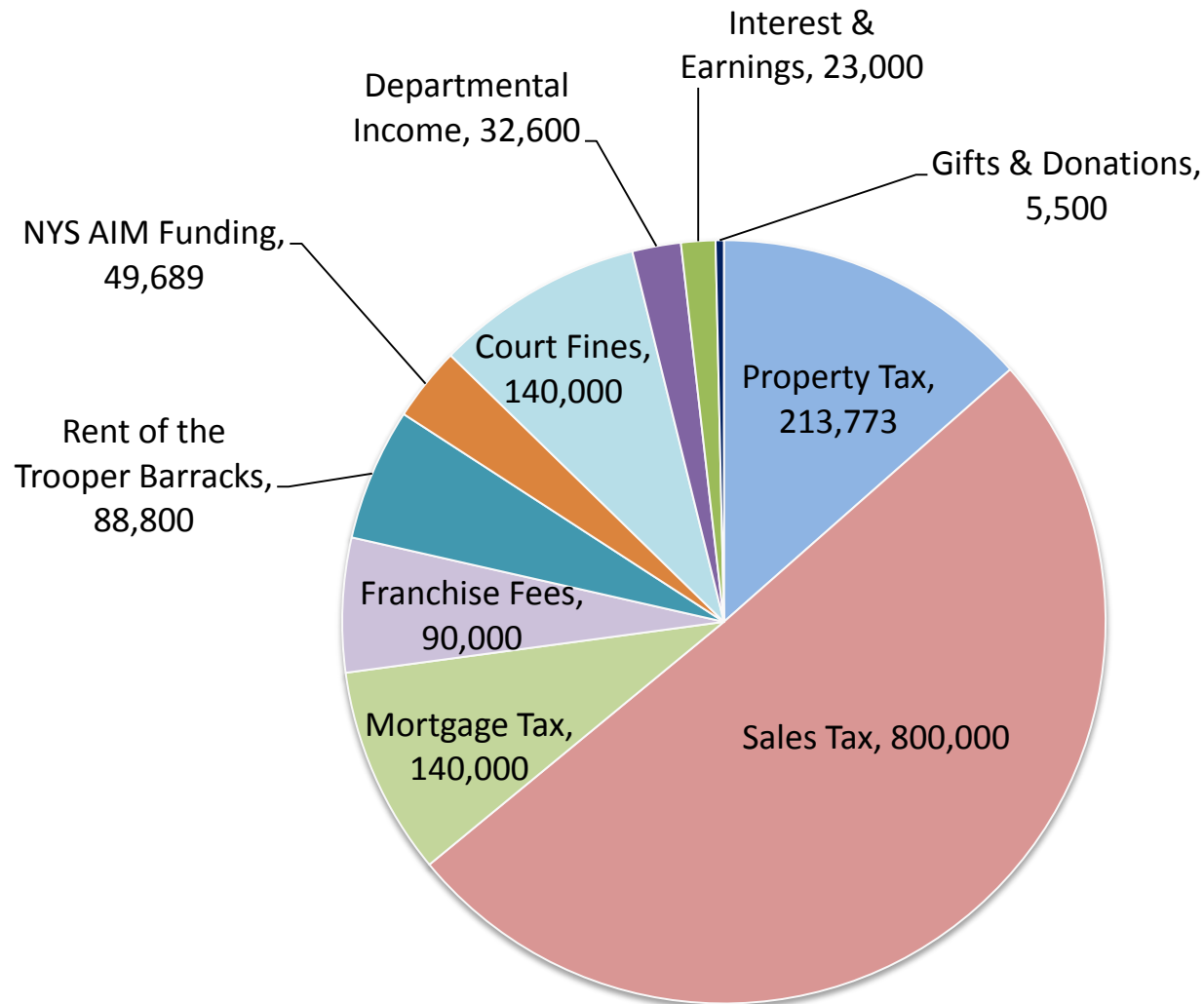
The position will remain part-time for 2020

Increase from 2019 due to the Supervisor putting in full time hours for 2018 & 2019 so it is fair that he be compensated at least in line with Supervisors of towns of similar size

Town	2019 Population	2019 Supervisor's Salary
Eden	7,642	\$ 42,224
Boston	8,073	\$ 32,810
Concord	8,530	\$ 38,844
Newstead	8,678	\$ 37,215

2020 Tentative Budget

General Fund Revenue Sources



Town Board

- Cont - Trainings & public notices (**same as 2019**)

Justice

- Equip - Adjustable Desk, 2 file cabinets (part JCAP grant, part town)
- Cont - Office supplies, software programs, membership dues, court interpreter, phones (**same as 2019**)

Supervisor

- Per Svc - Supervisor salary being increased to be on par with town's of similar populations
- Cont - Office supplies, phones, membership dues, trainings (**same as 2019**)

Finance

- Accounting consulting from Drescher Malecki, Departmental Audits, Computer Search Fees , Tax Filing Fees, Stop Pymt fees at bank (**same as 2019**)

Assessor

- Cont - Online Assessment Databases, office supplies, trainings, membership dues (increase due to additional software program needed)

Town Clerk

- Cont - Office supplies, phones, software programs, membership dues, trainings (**same as 2019**)

Attorney

- Cont - Attorney for the Town (**total dept cost same as 2019**)

Engineer

- Cont - Increased to cover needs associated with Elevator repair, boiler replacement, and possible water projects

Records Management

- Cont - Decreased as no current projects in this category... still need to pay for Biels Records Retention System



Buildings



- Equip - Kept at \$50,000 due to boiler & elevator projects (grant covers most but town has a match)
- Cont - increased due to needing to repair highway roof & salt barn roof (Estimated at \$24,000)

Central Communications



- Equip - finish 2019 server updates, finish purchasing new computers (Windows 7 no longer supported), potential phone system updates
- Cont - \$3,900 for Code Red, \$2,000 for Timeclock system upgrade (required by the Timeclock's Company), \$700 for email licenses, Various software programs, IT service for setting up the new computers, IT Service calls

Central Print & Mail

- Printer costs & mail costs **(same as 2019)**

Other Gen Gov't Support

- Grant Writing Service - **(same as 2019)**

Special Items

- Mostly the same... slight decrease for expected insurance cost since 2019 came in at \$60,855

Dog Control

- Cont - Fuel, supplies, van repairs **(same as 2019)**

Safety Inspection (Code Enforcement)

- Cont - office supplies, mileage reimb for sight reviews (increased due to budget overage every yr)

Highway Superintendent

- Cont - office supplies, phones, HWY employee drug testing, highway medical supplies **(same as 2019)**

Highway Garage

- Uniforms & rugs, cleaning supplies, National Fuel, NYSEG, ECWA, phones **(same as 2019)**

Street Lighting & Traffic Control

- **Kept same as 2019** - have historically gone over budget but LED conversion started in 2019 is supposed to decrease costs

Program for Aging



- Senior Nutrition supplies, meals on wheels mileage reimbursements (increase due to prior years going over budget due to meals on wheels)

Parks

- Equip & Cont - both decrease as 2019 had extra money put in which can be used to purchase the bucket truck and bucket tractor requested by parks. No further requests for 2020.

Play & Rec Center and Youth Programs



- All youth programs moved to Boys & Girls Club... 2020 contractual cost is \$100,000

Band Concerts

- Event Coordinator position created as the Rec Director previously put together the concert series and there is no longer a Rec Director.
- Cont - Increased as band costs have increased

Historian & Historian Property

- Historian - **(Same as 2019)**
- Historical Society - Town contribution set at \$3,000

Celebrations

- **Kept same as 2019**

Adult Recreation



- Boston Seniors - Increased from \$13,000 to \$14,000 due to increased cost of bus trips
- Boston Young at Heart - Increased from \$13,000 to \$14,000 due to increased cost of bus trips

Other Culture / Rec

- Boston Free Library lease agreement at \$1,000 per year

Zoning

- Personnel - increase to accommodate PT secretary working 39 hrs/ pay period split between the boards... previously these budget lines were way under budgeted
- Cont - supplies, ZBA public hearing notices, trainings

Planning

- Personnel - increase to accommodate PT secretary working 39 hrs/ pay period split between the boards... previously these budget lines were way under budgeted
- Cont - supplies, membership dues, public hearing notices, trainings

Drainage & Erosion

- Kept same as 2019**

Conservation

- Personnel - increase to accommodate PT secretary working 39 hrs/ pay period split between the boards... previously these budget lines were way under budgeted
- Cont - CAC supplies, Fishing Derby, LEAF Event (decreased at request of CAC Chairman based on 2020 planned events)

Cemetery

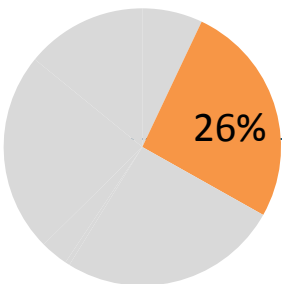
- Kept same as 2019**

Other Home . Community Service (Brush)

- Brush & leaf pickup by the Highway department during spring & fall **(same as 2019)**

Employee Benefits

- Retirement increased as 2019 is expected to be under-budgeted
- Social Security decreased as overall salaries will be decreased due to no Summer Rec or Friday Night Rec Employees
- Health Insurance increase due to additional FT person interested in health insurance if re-appointed for next yr.



Town of Boston, NY – Highway Fund

26% of your Town Tax Covers:

- Salaries of Highway Workers & their Employee Benefits
- Costs of salt and sand for winter plowing
- Costs of stone in summer
- Costs to repair roads within the town
- Costs to purchase & repair town owned trucks & equipment

2020 Planned repairs/upgrades:

- Various road repairs/paving
- \$200,000 towards new equipment – to be coupled with funding from CHIPS/ Equipment Reserve/ additional use of Fund Balance as needed depending on actual bid prices
 - Requested \$170,000 for a new Dump Truck
 - Requested \$150,000 Tractor, mower, sweeper
 - Requested \$15,000 other eqpt

Employees

- Salary increases dictated by the Union Contract
- Expected 31 weeks of summer work, 21 weeks of snow plowing with overtime
- Retirement increased as 2019 is expected to be under-budgeted
- Social Security increased as overall salaries increased
- Workers Comp increase as 2019 ended up being under budgeted
- Health Insurance rate increases are projected to be small enough that this acct can maintain a budget of \$90,000

CHIPS, PAVE-NY, & EWR

- State funding - Revenues match whatever expenditures are submitted for reimbursement up to this amount

General Repairs

- Summer Roadwork, fuel costs, road drainage - **kept same as 2019**

Machinery

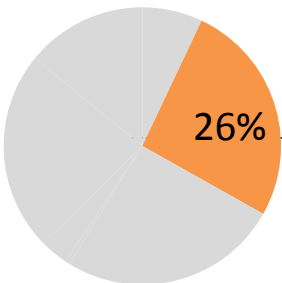
- Equip - Requested \$170,000 for a new Dump Truck + \$150,000 Tractor, mower, sweeper \$15,000 other eqpt... Most highway equipment is 10+ years old and some are in very bad condition. No equipment was purchased between 2011 and 2018. Reasoning behind \$200,000 was that if HWY uses this \$200,000 plus CHIPS of about \$83,000, they can get both trucks requested (\$170k + \$150k) by using either CHIPS rollover or Eqpt Reserves for the remaining \$37,000. Or at the very least it will get them 1 of the 2 requested vehicles.
- Cont - repairs on trucks (**kept same as 2019**)

Misc Brush & Weeds

- Covers the HWY worker's boots as stated in their union contract \$175 per person each year or \$350 per person every other year so $\$350 \times 6 \text{ workers} = \$2,100$ plus any gloves needed

Snow Removal

- Plowing Supplies such as salt & sand – **kept same as 2019**



Town of Boston, NY – Highway Fund

Some equipment is over 40 years old

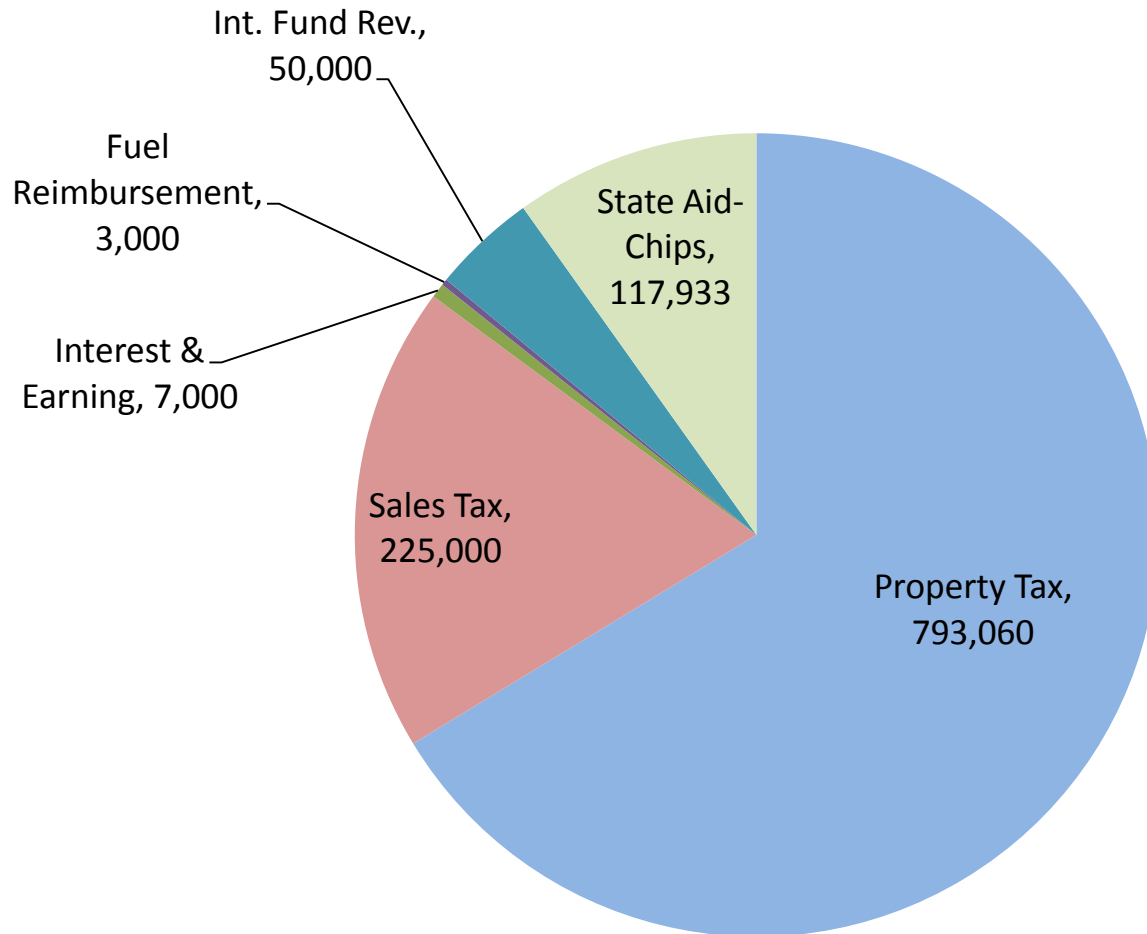
No equipment replaced between 2011 to 2018

Proposing to purchase 1 to 2 new trucks in 2020 to replace the ones highlighted in yellow

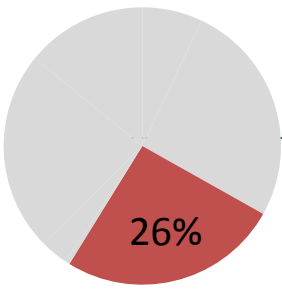
TRUCK & EQUIPMENT INVENTORY					
UPDATED 6/2019					
YEAR	MAKE	MODEL	SERIAL #	COST NEW	ASSET #
1976	OSHKOSH	SNOWBLOWER	15387	\$ 93,000.00	12625
1987	OSHKOSH	PLOW TRUCK/DUMP	10T2C3BC3H1031799	\$ 90,000.00	13283
1988	FERGUSON	ROLLER	10000 D 4 BJ38951	\$ 35,000.00	12623
1993	TRAIL KING	TRAILER	1TKCO2424PM074344	\$ 10,000.00	13290
1995	CHAMPION	GRADER 720A	X025422X	\$ 30,000.00	12622
1996	INTERNATIONAL	PAYSTAR 5000 4X4	2HTTEAER7TC045237	\$ 116,500.00	13282
1998	INTERNATIONAL	DUMP TRUCK	1HTGLAHT6WH516628	\$ 95,000.00	13281
1999	INTERNATIONAL	DUMP TRUCK	1HTGEAHR8XH210997	\$ 74,996.00	13286
2000	VIBROMAX	ROLLER 752C	JKC789002	\$ 72,323.00	12633
2000	GMC	SWEEPER	1GDP7C1C4YJ507747	\$ 130,000.00	
2001	GRADALL	XL3100 4X4	SN0311312	\$ 170,225.00	13180
2002	OSHKOSH	PLOW TRUCK/DUMP	10TBRAF372S074086	\$ 121,000.00	13179
2003	FORD	F550 PICKUP	1FDAF57P73ED42342	\$ 35,000.00	13287
2003	FORD	F550 PICKUP	1FDAF57P73ED42343	\$ 35,000.00	13288
2004	OSHKOSH	PLOW TRUCK/DUMP	10TBRAF344S080205	\$ 116,515.00	13178
2005	NEW HOLLAND	TL90A 4X4 TRACTOR	HJS012903	\$ 69,704.00	13177
2005	ODB	LCT650 LEAF VACUUM	33405621	\$ 16,632.00	12718
2006	ODB	LCT650 LEAF VACUUM	9064659	\$ 17,460.00	12719
2006	JOHN DEERE	444J LOADER	DW444JZ604843	\$ 73,188.00	13176
2007	JOHNSON	VT650 SWEEPER	49HAADB17DX59422	\$ 184,660.00	
2007	MORBARK	BRUSH CHIPPER	4S8SZ191 17W0 51346	\$ 35,388.00	12720
2009	FORD	F550 PICKUP/PLOW TRK	1FDAF57R09EA35637	\$ 85,254.00	13175
2009	FORD	F550 PICKUP/PLOW TRK	1FDAF57R29EA35638	\$ 85,254.00	13174
2009	DODGE	4500 PICKUP/DUMP	3D6WD66L39G524393	\$ 48,790.00	13173
2010	FINN	T90 HYDRO SEEDER	1F9HS1624AF135365	\$ 42,500.00	13289
2010	HTC	HYD TRUCK CONVEYOR	1800G	\$ 6,888.00	13294
2011	JOHN DEERE	310J LOADER BACKHOE	1TO310JXJB0200935	\$ 68,400.00	13172
2018	CHEVROLET	SILVERADO 2500HD	1GC2KVEG7JZ225485	\$ 43,361.00	13171
2020	WESTERN STAR	4800SB 4X4 PLOW TRK	5KKDBBDV6LPLF9226	\$ 256,108.75	13295

2020 Tentative Budget

Highway Revenue Sources



Town of Boston, NY – Fire Fund



26% of your Town Tax Covers:

- Contractual Payments to each of the 3 fire departments
- Dispatch Services through Hamburg
- Workers Comp for the 3 fire departments
- The LOSAP program for the 3 fire departments
(underfunded by \$783,481 between 2013 and 2018 with a growing gap)

2018

- Contribution should've been \$395,806
- Town contributed \$150,000

2019

- Contribution should be \$427,111
- Town contributed \$200,000

For years, funding has been cut to the LOSAP program. As such, in 2019 the program is only 42% funded and this % has been dropping each year that the suggested contribution is not met

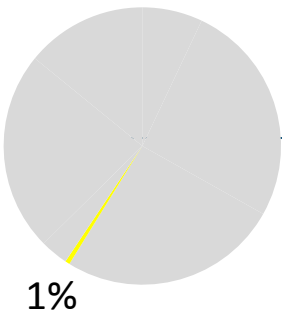
Town of Boston, NY – Ambulance Fund

3% of your Town Tax Covers:

- Contractual Payment to the Boston EMS Squad
(They have received \$37,000 each year since 2012)
- Dispatch Services through Hamburg
- Workers Comp for the EMS Squad
- The LOSAP program for the EMS Squad
- Ambulance Loan Payment (2016 – 2024)
- \$14,833 towards either arterial defibrillators
(or an equipment reserve if the grant comes through)



Town of Boston, NY – Lighting Fund



1% of your Town Tax Covers:

- Street lighting district costs



LED Street Lighting



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

This program will save tax payers money while saving energy and reducing greenhouse gases.

Town of Boston, NY – Garbage & Refuse

23%

23% of your Town Tax Covers:

- Garbage Service through Waste Management
- Contract was bid out in summer of 2019
 - Waste Management was the only bid response
 - The town selected the cheapest option keeping services how they currently are



2019 Tax

\$198 per parcel

Weekly trash & recycling

Weekly bulk collection

2020 Tax

\$228 per parcel

Weekly trash & recycling

Weekly bulk collection

14%

Town of Boston, NY – Water Districts

14% of your Town Tax Covers:

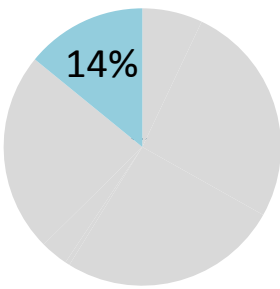
- Water District Costs through ECWA
- Debt payments on construction and repairs (varies by district)



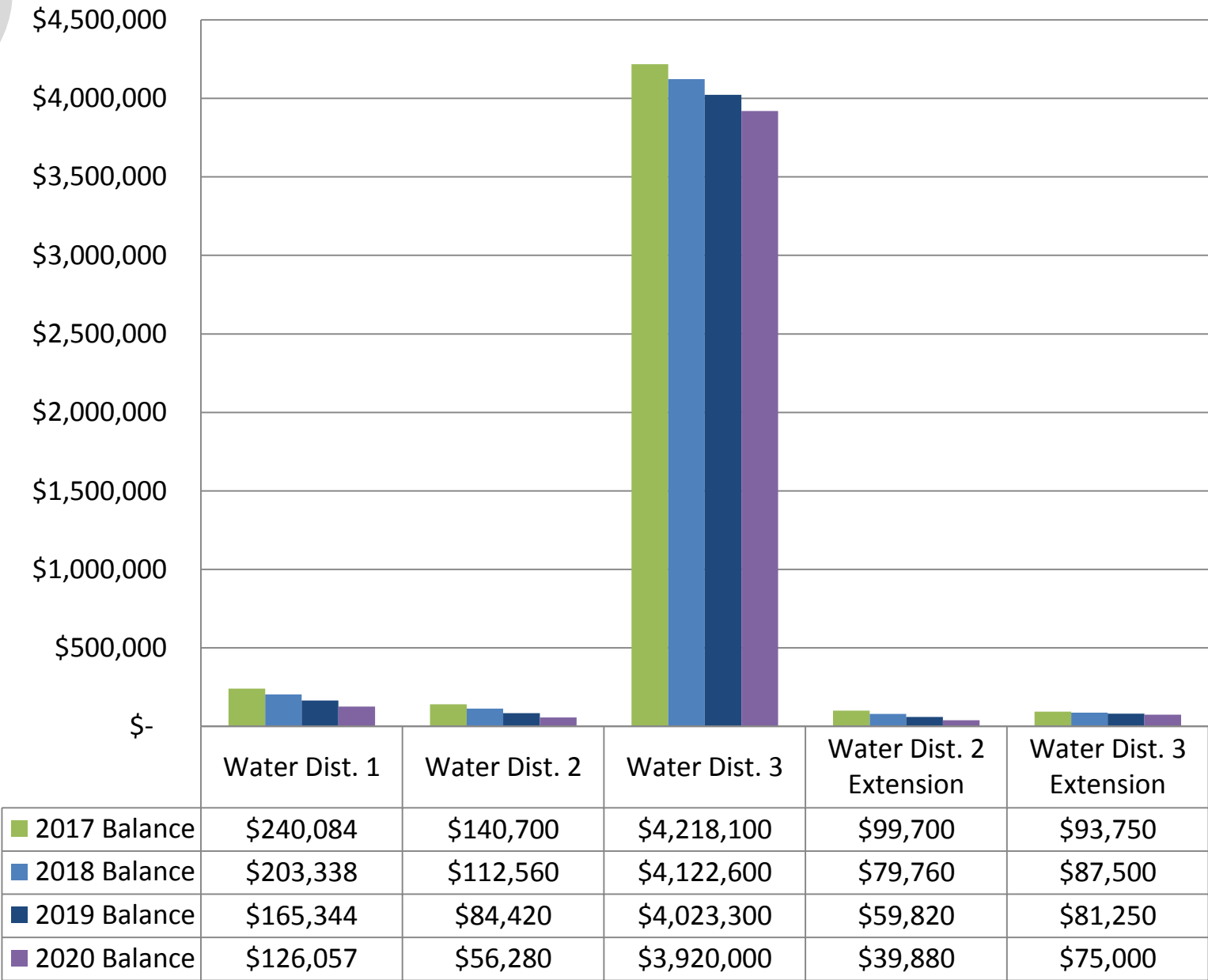
Planned repairs/upgrades (hoping to start in 2020 but has not impacted taxes yet)

- District 1 – water line replacements/ repairs & repairs to Crestwood Tank
- District 2 – Repairs to Rice Hill Tank
- District 3 – Repairs to Wohlhueter Tank





Town of Boston, NY – Current Water Debts





Town of Boston, New York

Future Projects

October 9, 2019

Water Districts

- Water mains, valves, lines, and other water infrastructure repair/replacement
- Pump house roof & pumps
- District 1 – Crestwood Tank repairs \$423,000 (early estimate)
- District 2 – Rice Hill Tank \$751,000 (early estimate)
- District 3 – Wohlheuter Tank \$880,000 (early estimate)



Water District Repair List

ECWA PROPOSED CAPITAL IMPROVEMENT PLAN FOR TOWN WATER DISTRICTS FOR 2019/2020

PRIORITY	LOCATION	RECOMMENDATION	Initial Year of Recommendation
1.	<u>Route 391 and Meadow Drive</u>	Replace valve 1G	2012
2.	<u>Zimmerman Rd.</u> Heinrich Road to Back Creek Road	Replace 600 LF of 12" main	2012
3.	<u>Eighteen Mile Creek Crossing</u> From Boston State Road & Aspen Drive to Back Creek Road at Rice Road	Abandon 8" watermain under creek	2008
4.	<u>Herman Hill Road</u> From Boston State Road to South Abbott Road	Replace 2200 LF of 8" Main	2008
5.	<u>Liebler Road</u> From Boston State Road to House #6698	Replace 1270 LF of 8" Main	2009
6.	<u>South Abbott Road</u> From Meadow Drive North	Replace 1800 LF of 8" Main	2013
7.	<u>Boston State Road</u> #7083 to #7107	Replace 900 LF of 12" main	2016
8.	<u>Boston State Road</u> #7895 to #8081	Replace 2,400 LF of 12" main	2016
9.	<u>Boston Colvin Road</u> Boston State to Powerline	Replace 1,900 LF of 8" main	2016
10.	<u>Eckhardt Road</u> #4844 to #4864	Replace 500 LF of 6" main	2016
11.	<u>Feddick Road</u> #7956 to #8030	Replace 1,250 LF of 6" main	2016
12.	<u>Valley Circle Lane</u>	Replace 2500 LF of 6-inch main	2019
13.	<u>Heinrich Road</u> From Rt. 219 to Zimmerman Road	Replace 2000 LF of 12-inch main	2019

Water District 1 – Crestwood Tank



Water District 1 – Crestwood Tank



33. Spalling and cracking in roof.



58. Corrosion on piping in sump.

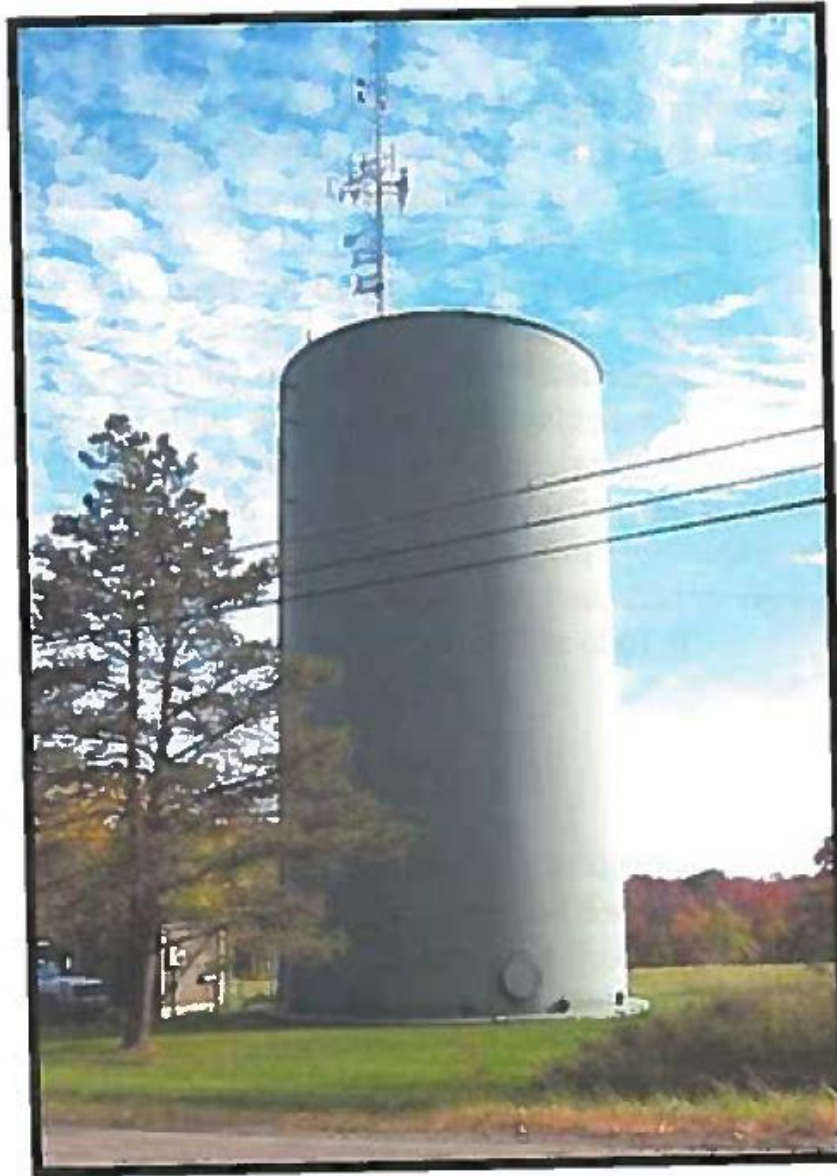


54. Voids in material along shell-to-floor connection.



43. Concrete encasing overflow inlet.

Water District 2 – Rice Hill Tank



Water District 2 – Rice Hill Tank



15. Corrosion and metal loss in shell manhole neck.



23. Misaligned notched-tubular rail sections.



26. Roof access.



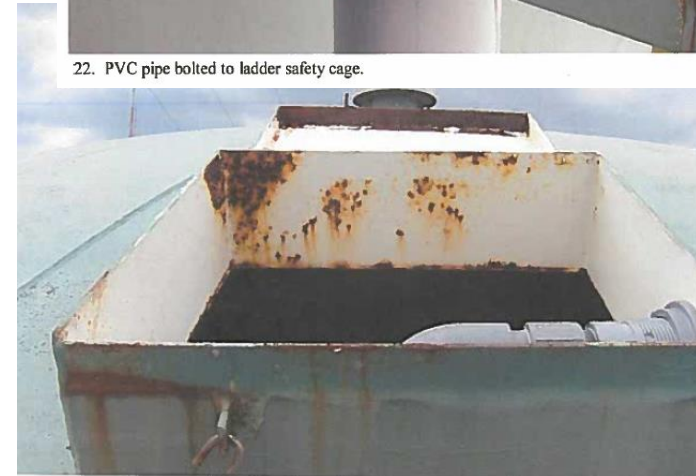
21. Flexible conduit, cable, and coaxial cable on safety cage.



22. PVC pipe bolted to ladder safety cage.

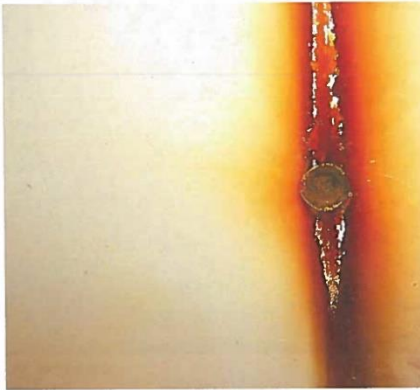


29. Piping extending into roof manhole.



28. Corrosion on roof manhole.

Water District 2 – Rice Hill Tank



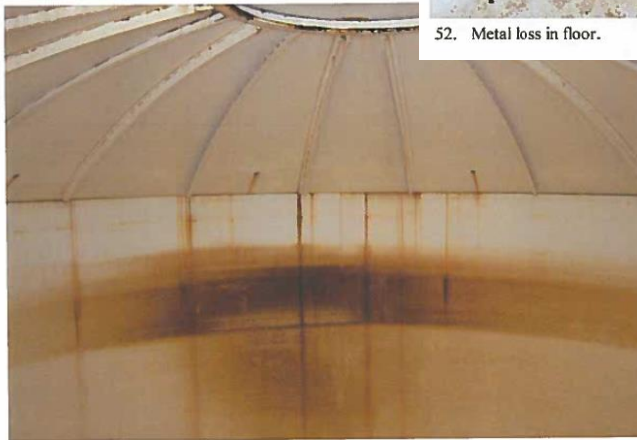
48. Corrosion and metal loss in shell.



52. Metal loss in floor.



44. Overflow pipe no longer attached to shell.



42. Roof and rust staining on upper shell.



40. Corrosion along roof stiffener. Note daylight at coupling opening.

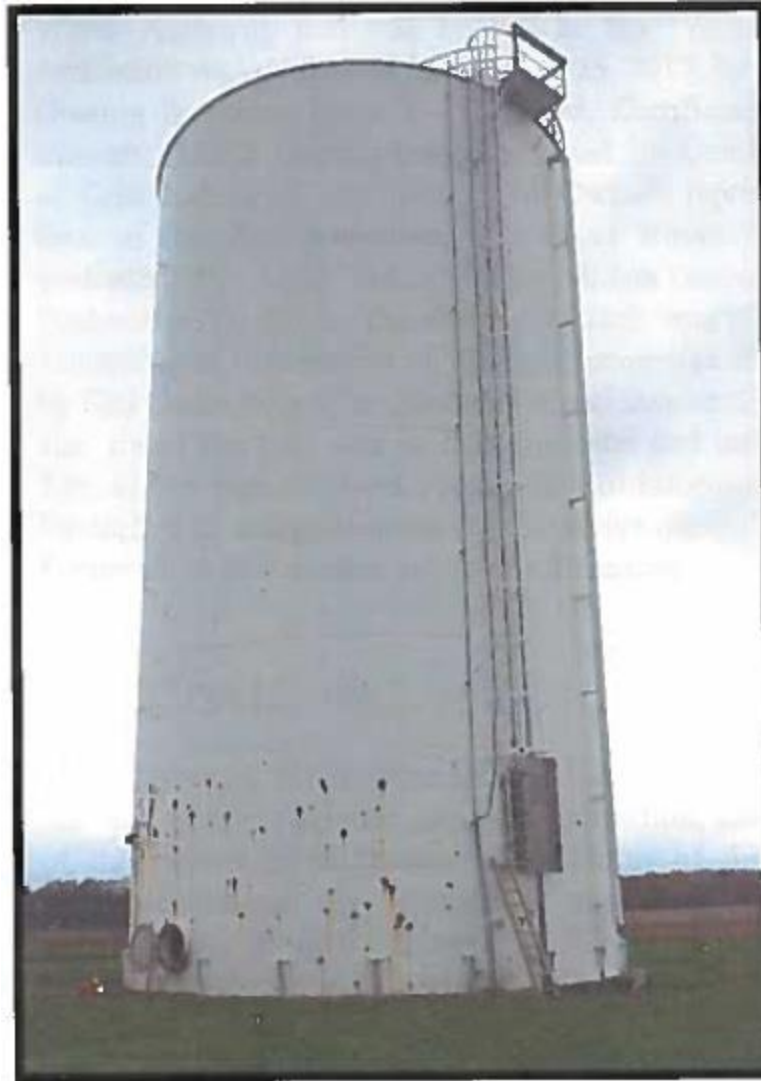


39. Corrosion and metal loss along roof stiffeners and around roof vent opening.

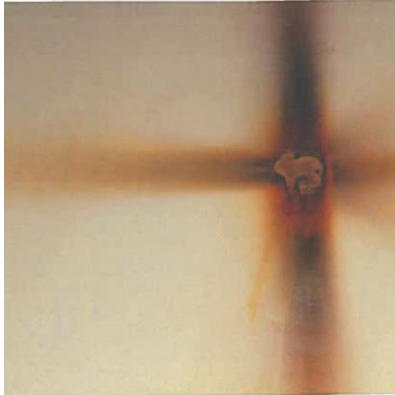


38. Corrosion on roof stiffeners.

Water District 3 – Wohlhueter Tank



Water District 3 – Wohlhueter Tank



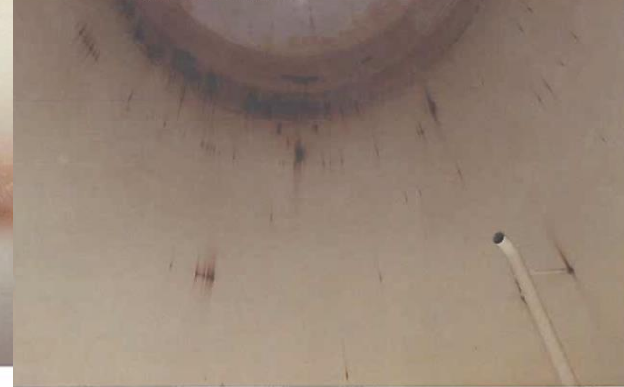
Corrosion on interior shell.



Corrosion along interior shell weld seam.



Corrosion on interior shell.



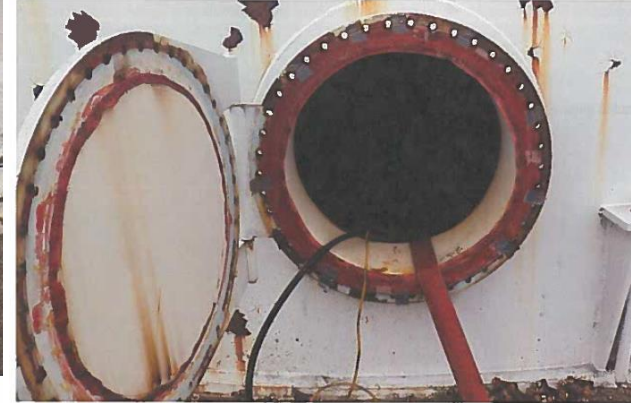
56. Corrosion on interior shell.



13. Tank foundation.



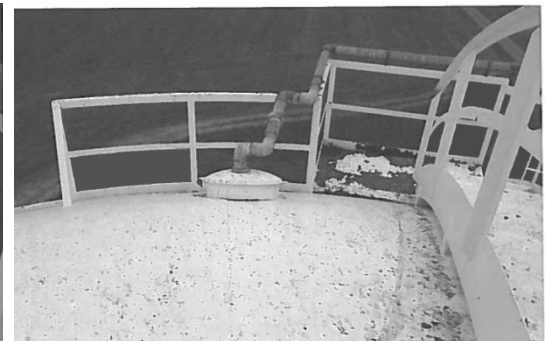
14. Peeled sealant along grout and bottom plate.



21. Shell manhole.



5. Pipe attached to hinged roof manhole cover.



Roof safety railing, platform, stairs, and pipe attached to hinged roof manhole cover.

Big Projects & Big Repairs Needed

- Town Hall – boiler (started in 2019 w/ DASNY grant – should cover all/most)
- Town Hall – elevator (started in 2019 w/ CDBG grant - covers \$100,000/Town covers rest)
- Drainage Improvement Area (Town wide)
- North Boston Park – building
- Highway Roof & Salt Barn Roof
- Multiple highway vehicles reaching the end of their life



Open for Public Comment

Further questions can be discussed in person

Mon-Fri 9am – 4pm or sent via email:

supervisorsoffice@townofboston.com

bookkeeper@townofboston.com

Public Hearing will be next Wednesday, October 16th, 2019
during the 7:30pm Board Meeting located in the Town Hall
Court Room

Note: The next 3 slides were discussed during a question & answer / comment session.

Is there any possible way to stay under the tax cap?

Can we allocate sales tax to the Garbage Fund?

- No – cannot use sales tax (collected on the whole town) to benefit a select group of people and not everyone has garbage service

Can we use Fund Balance in the Garbage Fund to offset the increase?

- Not really – This fund has a lower fund balance than the minimum specified in the Town's policy. The policy specifies 20% of budgeted appropriations as that is how much is needed to cover the 1st 2 months of garbage service before tax revenue comes in

Can we loan money from the General Fund to the Garbage Fund?

- Yes – But it would need to be paid back with interest

Can we decrease other funds to make up the difference?

- Yes – But we are pushing the problem onto next year...
 - **Water** - Water projects are looming on the horizon in all districts
 - **Garbage** - The garbage contract has a 2% increase in cost in it every year
 - **Highway** - Some highway trucks are over 30 years old and need replacing as they are becoming unsafe
 - **Fire** - The Fire LOSAP program is 42% funded and heading towards insolvency
 - **Ambulance** - Boston EMS can barely make ends meet with the amount they are currently given which hasn't increased since 2012
 - **General** - The Town Hall boiler needs replacing (ongoing currently), the elevator needs replacing (ongoing currently), the Highway barn and salt barn both need new roofs, North Boston Park needs repairs to the structure, and Drainage projects haven't been completed in a few years

Is there any possible way to stay under the tax cap?

Best possible solution - Decrease General Fund Tax by 15%

- General Fund tax rate will go from current 0.377440 to 0.320824
- General fund will lose \$32,066 in tax revenue
- Use of General Fund fund balance will go from \$354,663 up to \$386,729 (this fund is the only one with a fund balance large enough to take the hit)
- The Town will be under the tax cap by \$1,547
- The overall increase will be 2.99% versus the current proposed 4.09%
- On a house of \$150,000 assessed value:
The General Fund tax will go from \$56.62 to \$48.12 saving the taxpayer \$8.49
If that house has garbage service the tax will still be increasing by that \$30 less the amount saved by the general fund (in this example $\$30 - \$8.49 = \$21.51$)

Sales Tax Allocation

	2019 Budget	2020 Budget	2019 Current (3 quarters)	2018 Actual	2017 Actual	2016 Actual
General	780,000.00	800,000.00	663,087.25	984,804.54	980,745.26	846,348.29
Highway	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00
Fire	50,000.00	50,000.00	50,000.00	-	75,000.00	75,000.00
Ambulance	20,000.00	20,000.00	20,000.00	21,000.00	10,000.00	10,000.00
	<u>1,075,000.00</u>	<u>1,095,000.00</u>	<u>958,087.25</u>	<u>1,230,804.54</u>	<u>1,290,745.26</u>	<u>1,156,348.29</u>

Sales Tax can only be allocated to the funds that benefit the town as a whole,
so no allocations can be made to water districts or garbage fund.