

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Boston
County of Erie
For the Fiscal Year Ended 12/31/2019

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Boston

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SR) REFUSE AND GARBAGE
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

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

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,725,363	A200	2,061,820
Cash In Time Deposits		A201	
Petty Cash	500	A210	500
TOTAL Cash	1,725,863		2,062,320
Accounts Receivable	103,088	A380	31,160
TOTAL Other Receivables (net)	103,088		31,160
Due From Other Governments	437,306	A440	334,677
TOTAL Due From Other Governments	437,306		334,677
Prepaid Expenses	15,149	A480	20,745
TOTAL Prepaid Expenses	15,149		20,745
Cash Special Reserves	330,511	A230	373,361
TOTAL Restricted Assets	330,511		373,361
TOTAL Assets	2,611,917		2,822,263

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	44,572	A600	126,818
TOTAL Accounts Payable	44,572		126,818
Accrued Liabilities	3,450	A601	2,760
TOTAL Accrued Liabilities	3,450		2,760
TOTAL Liabilities	48,022		129,578
Fund Balance			
Not in Spendable Form	15,149	A806	20,745
TOTAL Nonspendable Fund Balance	15,149		20,745
Capital Reserve	247,270	A878	289,402
Reserve For Tax Stabilization	83,241	A880	83,959
Other Restricted Fund Balance		A899	
TOTAL Restricted Fund Balance	330,511		373,361
Assigned Appropriated Fund Balance	322,253	A914	387,798
TOTAL Assigned Fund Balance	322,253		387,798
Unassigned Fund Balance	1,895,982	A917	1,910,781
TOTAL Unassigned Fund Balance	1,895,982		1,910,781
TOTAL Fund Balance	2,563,895		2,692,685
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,611,917		2,822,263

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	190,822	A1001	211,714
Special Assessments	3,243	A1030	2,043
TOTAL Real Property Taxes	194,065		213,757
Interest & Penalties On Real Prop Taxes	11,316	A1090	11,554
TOTAL Real Property Tax Items	11,316		11,554
Non Prop Tax Dist By County	984,805	A1120	964,952
Franchises	200,560	A1170	112,980
TOTAL Non Property Tax Items	1,185,365		1,077,932
Clerk Fees	4,023	A1255	3,594
Public Pound Charges, Dog Control Fees	465	A1550	210
Charges-Programs For The Aging	1,081	A1972	714
Park And Recreational Charges	52,438	A2001	3,078
Special Recreational Facility Charges	1,175	A2025	1,350
Other Culture & Recreation Income	2,100	A2089	
Zoning Fees	3,850	A2110	2,250
TOTAL Departmental Income	65,132		11,196
Interest And Earnings	20,179	A2401	20,733
Rental of Real Property	81,600	A2410	82,800
TOTAL Use of Money And Property	101,779		103,533
Games of Chance	92	A2530	33
Dog Licenses	4,330	A2544	4,109
Licenses, Other	300	A2545	300
Building And Alteration Permits	23,398	A2555	18,207
Permits, Other	2,415	A2590	2,200
TOTAL Licenses And Permits	30,535		24,849
Fines And Forfeited Bail	182,674	A2610	154,534
TOTAL Fines And Forfeitures	182,674		154,534
Sales of Equipment	3,555	A2665	
TOTAL Sale of Property And Compensation For Loss	3,555		0
Refunds of Prior Year's Expenditures		A2701	3,678
Gifts And Donations	175	A2705	2,030
AIM Related Payments		A2750	49,689
Unclassified (specify)	1,415	A2770	50
TOTAL Miscellaneous Local Sources	1,590		55,447
St Aid, Revenue Sharing	49,689	A3001	
St Aid, Mortgage Tax	158,496	A3005	178,471
St Aid - Other (specify)	760	A3089	1,490
St Aid, Civil Defense		A3305	14,189
St Aid-Other Cul & Rec St Aid	1,250	A3889	1,000
St Aid Emergency Disaster Assistance		A3960	37,166
TOTAL State Aid	210,195		232,316

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Fed Aid, Emergency Disaster Assistance	111,498	A4960	
TOTAL Federal Aid	111,498		0
TOTAL Revenues	2,097,704		1,885,118
TOTAL Revenues	2,097,704		1,885,118

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	31,167	A10101	34,000
Legislative Board, Contr Expend	2,087	A10104	3,566
TOTAL Legislative Board	33,254		37,566
Municipal Court, Pers Serv	103,716	A11101	105,971
Municipal Court, Equip & Cap Outlay		A11102	14,688
Municipal Court, Contr Expend	4,512	A11104	5,459
TOTAL Municipal Court	108,228		126,118
Supervisor,pers Serv	103,055	A12201	119,836
Supervisor,equip & Cap Outlay		A12202	1,387
Supervisor,contr Expend	3,796	A12204	4,025
TOTAL Supervisor	106,851		125,248
Auditor, Contr Expend	117,237	A13204	36,227
TOTAL Auditor	117,237		36,227
Budget, Pers Serv	3,500	A13401	3,500
TOTAL Budget	3,500		3,500
Assessment, Pers Serv	64,641	A13551	66,744
Assessment, Equip & Cap Outlay		A13552	1,515
Assessment, Contr Expend	5,095	A13554	5,899
TOTAL Assessment	69,736		74,158
Fiscal Agents Fees, Contr Expend	45	A13804	
TOTAL Fiscal Agents Fees	45		0
Clerk,pers Serv	74,735	A14101	80,552
Clerk,equip & Cap Outlay		A14102	2,644
Clerk,contr Expend	4,991	A14104	4,031
TOTAL Clerk	79,726		87,227
Law, Pers Serv	14,974	A14201	15,423
Law, Contr Expend	49,302	A14204	34,541
TOTAL Law	64,276		49,964
Engineer, Contr Expend	23,700	A14404	38,945
TOTAL Engineer	23,700		38,945
Records Mgmt, Contr Expend	2,211	A14604	92
TOTAL Records Mgmt	2,211		92
Operation of Plant Pers Serv	13,758	A16201	23,588
Operation of Plant Equip & Cap Outlay	3,291	A16202	61,825
Operation of Plant Contr Expend	93,935	A16204	102,758
TOTAL Operation of Plant Contr Expend	110,984		188,171
Central Comm System Equip & Cap Outlay		A16502	2,055
Central Comm System Contr Expend	10,320	A16504	21,993
TOTAL Central Comm System Contr Expend	10,320		24,048
Central Print & Mail Contr Expend	12,545	A16704	14,481
TOTAL Central Print & Mail Contr Expend	12,545		14,481
Unallocated Insurance, Contr Expend	67,786	A19104	60,855
TOTAL Unallocated Insurance	67,786		60,855
Municipal Assn Dues, Contr Expend	2,825	A19204	4,502
TOTAL Municipal Assn Dues	2,825		4,502

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Judgements And Claims, Contr Expend	294	A19304	239
TOTAL Judgements And Claims	294		239
Taxes & Assess On Munic Prop, Contr Expend	4,851	A19504	3,473
TOTAL Taxes & Assess On Munic Prop	4,851		3,473
Other General Govt Support, Contract Exp	15,000	A19894	15,000
TOTAL Other General Govt Support	15,000		15,000
TOTAL General Government Support	833,369		889,814
Traffic Control, Contr Expen	1,820	A33104	1,997
TOTAL Traffic Control	1,820		1,997
Control of Animals, Pers Serv	11,271	A35101	11,162
Control of Animals, Equip & Cap Outlay		A35102	210
Control of Animals, Contr Expend	1,299	A35104	3,396
TOTAL Control of Animals	12,570		14,768
Safety Inspection, Pers Serv	24,435	A36201	23,567
Safety Inspection, Equip & Cap Outlay	79	A36202	1,387
Safety Inspection, Contr Expend	1,153	A36204	1,353
TOTAL Safety Inspection	25,667		26,307
TOTAL Public Safety	40,057		43,072
Street Admin, Pers Serv	82,129	A50101	83,311
Street Admin, Equip & Cap Outlay		A50102	349
Street Admin, Contr Expend	3,236	A50104	2,727
TOTAL Street Admin	85,365		86,387
Garage, Contr Expend	25,265	A51324	26,250
TOTAL Garage	25,265		26,250
Street Lighting, Contr Expend	36,135	A51824	44,055
TOTAL Street Lighting	36,135		44,055
TOTAL Transportation	146,765		156,692
Programs For Aging, Pers Serv	18,078	A67721	19,497
Programs For Aging, Equip & Cap Outlay		A67722	196
Programs For Aging, Contr Expend	7,483	A67724	7,514
TOTAL Programs For Aging	25,561		27,207
TOTAL Economic Assistance And Opportunity	25,561		27,207
Parks, Pers Serv	86,766	A71101	88,258
Parks, Equip & Cap Outlay	20,601	A71102	60,864
Parks, Contr Expend	18,537	A71104	14,962
TOTAL Parks	125,904		164,084
Playgr & Rec Centers, Pers Serv	4,106	A71401	1,810
Playgr & Rec Centers, Contr Expend	606	A71404	345
TOTAL Playgr & Rec Centers	4,712		2,155
Band Concerts, Contr Expend	4,618	A72704	5,805
TOTAL Band Concerts	4,618		5,805
Youth Prog, Pers Serv	57,465	A73101	9,116
Youth Prog, Contr Expend	8,917	A73104	70,121
TOTAL Youth Prog	66,382		79,237
Historian, Pers Serv	2,958	A75101	3,106

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Historian, Contr Expend		A75104	26
TOTAL Historian	2,958		3,132
Historical Property, Contr Expend		A75204	2,600
TOTAL Historical Property	0		2,600
Celebrations, Contr Expend	13,236	A75504	15,550
TOTAL Celebrations	13,236		15,550
Adult Recreation, Contr Expend	24,250	A76204	25,716
TOTAL Adult Recreation	24,250		25,716
Other Culture And Rec, Contr Expend	1,000	A79894	
TOTAL Other Culture And Rec	1,000		0
TOTAL Culture And Recreation	243,060		298,279
Zoning, Pers Serv	4,307	A80101	5,290
Zoning, Contr Expend	8,702	A80104	6,818
TOTAL Zoning	13,009		12,108
Planning, Pers Serv	2,980	A80201	3,954
Planning, Equip & Cap Outlay	690	A80202	65
Planning, Contr Expend	1,646	A80204	9,504
TOTAL Planning	5,316		13,523
Comm Beautification, Contr Expend		A85104	144
TOTAL Comm Beautification	0		144
Conservation, Pers Serv	1,214	A87101	2,150
Conservation, Contr Expend	2,508	A87104	4,325
TOTAL Conservation	3,722		6,475
Cemetery, Pers Serv	300	A88101	300
Cemetery, Contr Expend	2,450	A88104	
TOTAL Cemetery	2,750		300
Misc Home & Comm Serv, Contr Expend	50,000	A89894	55,280
TOTAL Misc Home & Comm Serv	50,000		55,280
TOTAL Home And Community Services	74,797		87,830
State Retirement System	118,501	A90108	77,383
Social Security, Employer Cont	54,456	A90308	53,781
Worker's Compensation, Empl Bnfts	12,915	A90408	12,449
Unemployment Insurance, Empl Bnfts	3,312	A90508	3,430
Disability Insurance, Empl Bnfts	426	A90558	
Hospital & Medical (dental) Ins, Empl Bnft	29,386	A90608	40,031
TOTAL Employee Benefits	218,996		187,074
Debt Principal, Serial Bonds	40,000	A97106	40,000
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	40,000		40,000
Debt Interest, Serial Bonds	27,560	A97107	26,360

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Debt Interest, Bond Anticipation Notes		A97307	
TOTAL Debt Interest	27,560		26,360
TOTAL Expenditures	1,650,165		1,756,328
TOTAL Expenditures	1,650,165		1,756,328

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,241,356	A8021	2,563,895
Prior Period Adj -Increase In Fund Balance		A8012	
Prior Period Adj -Decrease In Fund Balance	125,000	A8015	0
Restated Fund Balance - Beg of Year	2,116,356	A8022	2,563,895
ADD - REVENUES AND OTHER SOURCES	2,097,704		1,885,118
DEDUCT - EXPENDITURES AND OTHER USES	1,650,165		1,756,328
Fund Balance - End of Year	2,563,895	A8029	2,692,685

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	211,714	A1049N	180,638
Est Rev - Real Property Tax Items	10,000	A1099N	11,000
Est Rev - Non Property Tax Items	870,000	A1199N	890,000
Est Rev - Departmental Income	55,500	A1299N	10,400
Est Rev - Use of Money And Property	84,100	A2499N	100,800
Est Rev - Licenses And Permits	20,200	A2599N	22,200
Est Rev - Fines And Forfeitures	130,000	A2649N	140,000
Est Rev - Miscellaneous Local Sources	12,000	A2799N	4,000
Est Rev - State Aid	181,189	A3099N	191,189
TOTAL Estimated Revenues	1,574,703		1,550,227
Appropriated Fund Balance	322,253	A599N	387,798
TOTAL Estimated Other Sources	322,253		387,798
TOTAL Estimated Revenues	1,896,956		1,938,025

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	968,511	A1999N	1,021,008
App - Public Safety	41,825	A3999N	44,360
App - Transportation	139,723	A5999N	143,219
App - Economic Assistance And Opportunity	25,804	A6999N	27,858
App - Culture And Recreation	322,852	A7999N	289,410
App - Home And Community Services	122,381	A8999N	127,510
App - Employee Benefits	209,500	A9199N	219,500
App - Debt Service	66,360	A9899N	65,160
TOTAL Appropriations	1,896,956		1,938,025
TOTAL Appropriations	1,896,956		1,938,025

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	845,418	DA200	738,010
Cash In Time Deposits		DA201	
TOTAL Cash	845,418		738,010
Accounts Receivable	518	DA380	462
TOTAL Other Receivables (net)	518		462
Due From Other Governments		DA440	50,468
TOTAL Due From Other Governments	0		50,468
Prepaid Expenses	11,820	DA480	13,830
TOTAL Prepaid Expenses	11,820		13,830
Cash Special Reserves	137,036	DA230	138,217
TOTAL Restricted Assets	137,036		138,217
TOTAL Assets	994,792		940,987

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	42,445	DA600	45,437
TOTAL Accounts Payable	42,445		45,437
Accrued Liabilities	6,076	DA601	7,633
TOTAL Accrued Liabilities	6,076		7,633
TOTAL Liabilities	48,521		53,070
Fund Balance			
Not in Spendable Form	11,820	DA806	13,830
TOTAL Nonspendable Fund Balance	11,820		13,830
Capital Reserve	137,036	DA878	138,217
TOTAL Restricted Fund Balance	137,036		138,217
Assigned Appropriated Fund Balance	102,382	DA914	269,453
Assigned Unappropriated Fund Balance	695,033	DA915	466,417
TOTAL Assigned Fund Balance	797,415		735,870
TOTAL Fund Balance	946,271		887,917
TOTAL Liabilities, Deferred Inflows And Fund Balance	994,792		940,987

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	756,028	DA1001	785,424
TOTAL Real Property Taxes	756,028		785,424
Sales Tax (from County)	225,000	DA1120	225,000
TOTAL Non Property Tax Items	225,000		225,000
Interest And Earnings	8,839	DA2401	9,731
TOTAL Use of Money And Property	8,839		9,731
Sales of Scrap & Excess Materials	1,725	DA2650	
Sales of Equipment	6,570	DA2665	
Insurance Recoveries	2,883	DA2680	5,314
Other Compensation For Loss		DA2690	7,815
TOTAL Sale of Property And Compensation For Loss	11,178		13,129
Refunds of Prior Year's Expenditures		DA2701	1,024
Unclassified (specify)	3,640	DA2770	3,287
TOTAL Miscellaneous Local Sources	3,640		4,311
Interfund Revenues	50,000	DA2801	50,150
TOTAL Interfund Revenues	50,000		50,150
St Aid, Consolidated Highway Aid	58,795	DA3501	221,781
TOTAL State Aid	58,795		221,781
TOTAL Revenues	1,113,480		1,309,526
TOTAL Revenues	1,113,480		1,309,526

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	206,020	DA51101	204,014
Maint of Streets, Contr Expend	256,913	DA51104	271,515
TOTAL Maint of Streets	462,933		475,529
Perm Improve Highway, Equip & Cap Outlay	58,795	DA51122	221,781
TOTAL Perm Improve Highway	58,795		221,781
Machinery, Equip & Cap Outlay	21,161	DA51302	51,150
Machinery, Contr Expend	66,722	DA51304	97,445
TOTAL Machinery	87,883		148,595
Brush And Weeds, Pers Serv		DA51401	30,632
Brush And Weeds, Contr Expend	1,170	DA51404	525
TOTAL Brush And Weeds	1,170		31,157
Snow Removal, Pers Serv	87,470	DA51421	72,307
Snow Removal, Contr Expend	59,318	DA51424	75,533
TOTAL Snow Removal	146,788		147,840
Services Other Govts, Pers Serv	87,470	DA51481	71,291
Services Other Govts, Contr Expend	59,313	DA51484	76,549
TOTAL Services Other Govts	146,783		147,840
TOTAL Transportation	904,352		1,172,742
State Retirement, Empl Bnfts	87,634	DA90108	53,310
Social Security , Empl Bnfts	29,405	DA90308	28,502
Worker's Compensation, Empl Bnfts	23,395	DA90408	29,143
Hospital & Medical (dental) Ins, Empl Bnft	97,212	DA90608	84,184
TOTAL Employee Benefits	237,646		195,139
TOTAL Expenditures	1,141,998		1,367,881
TOTAL Expenditures	1,141,998		1,367,881

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	852,463	DA8021	946,272
Prior Period Adj -Increase In Fund Balance	125,000	DA8012	
Prior Period Adj -Decrease In Fund Balance	2,673	DA8015	
Restated Fund Balance - Beg of Year	974,790	DA8022	946,272
ADD - REVENUES AND OTHER SOURCES	1,113,480		1,309,526
DEDUCT - EXPENDITURES AND OTHER USES	1,141,998		1,367,881
Fund Balance - End of Year	946,272	DA8029	887,917

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	785,424	DA1049N	793,060
Est Rev - Non Property Tax Items	225,000	DA1199N	225,000
Est Rev - Use of Money And Property	1,100	DA2499N	7,000
Est Rev - Miscellaneous Local Sources	2,000	DA2799N	3,000
Est Rev - Interfund Revenues	50,000	DA2801N	50,000
Est Rev - State Aid	83,235	DA3099N	117,933
TOTAL Estimated Revenues	1,146,759		1,195,993
Appropriated Fund Balance	102,382	DA599N	269,453
TOTAL Estimated Other Sources	102,382		269,453
TOTAL Estimated Revenues	1,249,141		1,465,446

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	1,055,141	DA5999N	1,253,446
App - Employee Benefits	194,000	DA9199N	212,000
TOTAL Appropriations	1,249,141		1,465,446
TOTAL Appropriations	1,249,141		1,465,446

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	299,853	K101	203,600
Buildings	4,574,209	K102	4,574,209
Improvements Other Than Buildings	1,833,752	K103	700,892
Machinery And Equipment	3,960,953	K104	2,909,565
Infrastructure		K106	1,196,873
Accum Deprec, Buildings		K112	-2,177,540
Accum Depr, Imp Other Than Bld		K113	-95,532
Accum Depr, Machinery & Equip		K114	-2,146,182
Accum Deprec, Infrastructure		K116	-562,112
TOTAL Fixed Assets (net)	10,668,767		4,603,773
TOTAL Assets	10,668,767		4,603,773

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities			
Total Non-Current Govt Assets	10,668,767	K159	4,603,773
TOTAL Investments in Non-Current Government Assets	10,668,767		4,603,773
TOTAL Fund Balance	10,668,767		4,603,773
TOTAL	10,668,767		4,603,773

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	228,254	SF200	302,544
Cash In Time Deposits		SF201	
TOTAL Cash	228,254		302,544
Investments In Securities		SF450	
TOTAL Investments	0		0
TOTAL Assets	228,254		302,544

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	21,935	SF600	22,428
TOTAL Accounts Payable	21,935		22,428
TOTAL Liabilities	21,935		22,428
Fund Balance			
Other Restricted Fund Balance		SF899	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance		SF914	23,764
Assigned Unappropriated Fund Balance	206,319	SF915	256,352
TOTAL Assigned Fund Balance	206,319		280,116
TOTAL Fund Balance	206,319		280,116
TOTAL Liabilities, Deferred Inflows And Fund Balance	228,254		302,544

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	753,117	SF1001	773,419
TOTAL Real Property Taxes	753,117		773,419
Sales Tax (from County)		SF1120	50,000
TOTAL Non Property Tax Items	0		50,000
Interest And Earnings	2,989	SF2401	4,033
TOTAL Use of Money And Property	2,989		4,033
TOTAL Revenues	756,106		827,452
TOTAL Revenues	756,106		827,452

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire Protection, Contr Expend	530,107	SF34104	530,982
TOTAL Fire Protection	530,107		530,982
TOTAL Public Safety	530,107		530,982
Service Awards Program	150,000	SF90258	200,000
Worker's Compensation, Empl Bnfts	37,158	SF90408	22,674
TOTAL Employee Benefits	187,158		222,674
TOTAL Expenditures	717,265		753,656
TOTAL Expenditures	717,265		753,656

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	167,479	SF8021	206,320
Prior Period Adj -Increase In Fund Balance		SF8012	
Restated Fund Balance - Beg of Year	167,479	SF8022	206,320
ADD - REVENUES AND OTHER SOURCES	756,106		827,452
DEDUCT - EXPENDITURES AND OTHER USES	717,265		753,656
Fund Balance - End of Year	206,320	SF8029	280,116

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	17,770	SL200	14,349
Cash In Time Deposits		SL201	
TOTAL Cash	17,770		14,349
TOTAL Assets	17,770		14,349

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,900	SL600	979
TOTAL Accounts Payable	1,900		979
TOTAL Liabilities	1,900		979
Fund Balance			
Assigned Appropriated Fund Balance	3,825	SL914	3,609
Assigned Unappropriated Fund Balance	12,045	SL915	9,761
TOTAL Assigned Fund Balance	15,870		13,370
TOTAL Fund Balance	15,870		13,370
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,770		14,349

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	16,096	SL1001	16,175
TOTAL Real Property Taxes	16,096		16,175
Interest And Earnings	206	SL2401	175
TOTAL Use of Money And Property	206		175
TOTAL Revenues	16,302		16,350
TOTAL Revenues	16,302		16,350

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	22,460	SL51824	18,850
TOTAL Street Lighting	22,460		18,850
TOTAL Transportation	22,460		18,850
TOTAL Expenditures	22,460		18,850
TOTAL Expenditures	22,460		18,850

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	22,028	SL8021	15,870
Restated Fund Balance - Beg of Year	22,028	SL8022	15,870
ADD - REVENUES AND OTHER SOURCES	16,302		16,350
DEDUCT - EXPENDITURES AND OTHER USES	22,460		18,850
Fund Balance - End of Year	15,870	SL8029	13,370

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	47,362	SM200	54,190
Cash In Time Deposits		SM201	
TOTAL Cash	47,362		54,190
Investments In Securities		SM450	
TOTAL Investments	0		0
Cash Special Reserves		SM230	6,400
TOTAL Restricted Assets	0		6,400
TOTAL Assets	47,362		60,590

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	15,433	SM600	17,267
TOTAL Accounts Payable	15,433		17,267
TOTAL Liabilities	15,433		17,267
Fund Balance			
Capital Reserve		SM878	6,400
Other Restricted Fund Balance		SM899	
TOTAL Restricted Fund Balance	0		6,400
Assigned Unappropriated Fund Balance	31,929	SM915	36,923
TOTAL Assigned Fund Balance	31,929		36,923
TOTAL Fund Balance	31,929		43,323
TOTAL Liabilities, Deferred Inflows And Fund Balance	47,362		60,590

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	83,675	SM1001	92,817
TOTAL Real Property Taxes	83,675		92,817
Misc Revenue, Other Govts	21,000	SM2389	20,000
TOTAL Intergovernmental Charges	21,000		20,000
Interest And Earnings	379	SM2401	582
TOTAL Use of Money And Property	379		582
TOTAL Revenues	105,054		113,399
TOTAL Revenues	105,054		113,399

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Ambulance, Equip & Cap Outlay		SM45402	8,427
Ambulance, Contr Expend	64,468	SM45404	59,667
TOTAL Ambulance	64,468		68,094
TOTAL Health	64,468		68,094
Local Pension Fund, Empl Bnfts	18,086	SM90258	9,592
Worker's Compensation, Empl Bnfts	10,385	SM90408	9,896
TOTAL Employee Benefits	28,471		19,488
Debt Principal, Bond Anticipation Notes		SM97306	
Debt Principal, Installment Purchase Debt	11,300	SM97856	11,706
TOTAL Debt Principal	11,300		11,706
Debt Interest, Bond Anticipation Notes		SM97307	
Debt Interest, Capital Notes		SM97407	
Debt Interest, Installment Purchase Debt	3,124	SM97857	2,717
TOTAL Debt Interest	3,124		2,717
TOTAL Expenditures	107,363		102,005
TOTAL Expenditures	107,363		102,005

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	34,238	SM8021	31,929
Prior Period Adj -Increase In Fund Balance		SM8012	
Restated Fund Balance - Beg of Year	34,238	SM8022	31,929
ADD - REVENUES AND OTHER SOURCES	105,054		113,399
DEDUCT - EXPENDITURES AND OTHER USES	107,363		102,005
Fund Balance - End of Year	31,929	SM8029	43,323

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	122,746	SR200	141,796
Cash In Time Deposits		SR201	
TOTAL Cash	122,746		141,796
Accounts Receivable	21	SR380	
TOTAL Other Receivables (net)	21		0
Due From Other Governments		SR440	22
TOTAL Due From Other Governments	0		22
TOTAL Assets	122,767		141,818

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		SR600	56,926
TOTAL Accounts Payable	0		56,926
TOTAL Liabilities	0		56,926
Fund Balance			
Assigned Unappropriated Fund Balance	122,767	SR915	84,892
TOTAL Assigned Fund Balance	122,767		84,892
TOTAL Fund Balance	122,767		84,892
TOTAL Liabilities, Deferred Inflows And Fund Balance	122,767		141,818

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	580,920	SR1001	612,612
TOTAL Real Property Taxes	580,920		612,612
Refuse & Garbage Charges	491	SR2130	1,018
TOTAL Departmental Income	491		1,018
Interest And Earnings	2,644	SR2401	2,737
TOTAL Use of Money And Property	2,644		2,737
TOTAL Revenues	584,055		616,367
TOTAL Revenues	584,055		616,367

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Refuse & Garbage, Contr Expend	593,804	SR81604	654,242
TOTAL Refuse & Garbage	593,804		654,242
TOTAL Home And Community Services	593,804		654,242
TOTAL Expenditures	593,804		654,242
TOTAL Expenditures	593,804		654,242

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	132,516	SR8021	122,767
Prior Period Adj -Decrease In Fund Balance		SR8015	0
Restated Fund Balance - Beg of Year	132,516	SR8022	122,767
ADD - REVENUES AND OTHER SOURCES	584,055		616,367
DEDUCT - EXPENDITURES AND OTHER USES	593,804		654,242
Fund Balance - End of Year	122,767	SR8029	84,892

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	423,279	SW200	462,971
Cash In Time Deposits		SW201	
TOTAL Cash	423,279		462,971
Cash Special Reserves	348,015	SW230	351,016
TOTAL Restricted Assets	348,015		351,016
TOTAL Assets	771,294		813,987

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable		SW626	
TOTAL Notes Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Reserve For Debt	348,015	SW884	351,016
TOTAL Restricted Fund Balance	348,015		351,016
Assigned Unappropriated Fund Balance	423,279	SW915	462,971
TOTAL Assigned Fund Balance	423,279		462,971
TOTAL Fund Balance	771,294		813,987
TOTAL Liabilities, Deferred Inflows And Fund Balance	771,294		813,987

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	421,754	SW1001	426,602
TOTAL Real Property Taxes	421,754		426,602
Interest And Earnings	7,812	SW2401	7,451
TOTAL Use of Money And Property	7,812		7,451
TOTAL Revenues	429,566		434,053
TOTAL Revenues	429,566		434,053

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Water Trans & Distrib, Contr Expend	64,306	SW83404	60,655
TOTAL Water Trans & Distrib	64,306		60,655
TOTAL Home And Community Services	64,306		60,655
Debt Principal, Serial Bonds	186,575	SW97106	191,624
Debt Principal, Bond Anticipation Notes		SW97306	
TOTAL Debt Principal	186,575		191,624
Debt Interest, Serial Bonds	144,620	SW97107	139,081
Debt Interest, Bond Anticipation Notes		SW97307	
TOTAL Debt Interest	144,620		139,081
TOTAL Expenditures	395,501		391,360
TOTAL Expenditures	395,501		391,360

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	737,229	SW8021	771,294
Prior Period Adj -Increase In Fund Balance		SW8012	0
Restated Fund Balance - Beg of Year	737,229	SW8022	771,294
ADD - REVENUES AND OTHER SOURCES	429,566		434,053
DEDUCT - EXPENDITURES AND OTHER USES	395,501		391,360
Fund Balance - End of Year	771,294	SW8029	813,987

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	425,998	SW1049N	428,629
Est Rev - Use of Money And Property		SW2499N	5,650
TOTAL Estimated Revenues	425,998		434,279
TOTAL Estimated Revenues	425,998		434,279

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	96,549	SW8999N	103,890
App - Debt Service	329,449	SW9899N	330,389
TOTAL Appropriations	425,998		434,279
TOTAL Appropriations	425,998		434,279

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Service Award Program Assets	2,396,951	TA461	3,137,415
TOTAL Investments	2,396,951		3,137,415
TOTAL Assets	2,396,951		3,137,415

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Service Awards	2,396,951	TA13	3,137,415
TOTAL Agency Liabilities	2,396,951		3,137,415
TOTAL Liabilities	2,396,951		3,137,415
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,396,951		3,137,415

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	5,652,320	W129	5,494,423
TOTAL Provision To Be Made In Future Budgets	5,652,320		5,494,423
TOTAL Assets	5,652,320		5,494,423

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	91,691	W638	163,008
Installment Purchase Debt	76,725	W685	65,025
Compensated Absences	83,146	W687	97,257
TOTAL Other Liabilities	251,562		325,290
Bonds Payable	5,400,758	W628	5,169,133
TOTAL Bond And Long Term Liabilities	5,400,758		5,169,133
TOTAL Liabilities	5,652,320		5,494,423
TOTAL Liabilities	5,652,320		5,494,423

TOWN OF Boston
Statement of Indebtedness
For the Fiscal Year Ending 2019

2/9/2021

County of: Erie

Municipal Code: 140308300000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2010	BOND E	Water Distrcit #3			12/10/2010	07/21/2048	3.00%		\$2,394,000	\$2,085,100	\$40,700	\$0	\$0		\$2,044,400
2012	BOND E	Water			07/11/2012	07/11/2022	1.90%		\$480,800	\$192,320	\$48,080	\$0	\$0		\$144,240
2005	BOND E	Water Dist-Rural Devel		Y	07/24/2005	07/24/2040	4.125%		\$2,618,500	\$2,037,500	\$58,600	\$0	\$0		\$1,978,900
2012	BOND E	Water #3 Ext			07/11/2012	07/11/2032	2.80%		\$125,000	\$87,500	\$6,250	\$0	\$0		\$81,250
2000	BOND E	WATER			05/22/1997	05/22/2022	4.85%		\$0	\$203,338	\$37,995	\$0	\$0		\$165,343
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$4,605,758	\$191,625	\$0	\$0	\$0	\$4,414,133
2017	IPC E	Ambulance			10/02/2016	09/29/2024	3.50%			\$76,725	\$11,700	\$0	\$0		\$65,025
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$76,725	\$11,700	\$0	\$0	\$0	\$65,025
2012	BOND N	Troopers Barracks			03/01/2012	09/01/2026	5.00%		\$1,000,000	\$795,000	\$40,000	\$0	\$0		\$755,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$795,000	\$40,000	\$0	\$0	\$0	\$755,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$5,477,483	\$243,325	\$0	\$0	\$0	\$5,234,158

TOWN OF Boston
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$4,644,674.00
Time Deposits	9Z2021	
Total		\$4,645,174.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,394,674.00
Total		\$4,644,674.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$3,137,415.00
Market Value at Balance Sheet Date	9Z4502	\$3,137,415.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$3,137,415.00
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Boston
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8021	\$4,311,306	\$366,392	\$33,024	\$4,644,674
****-3961	\$155,894	\$0	\$155,894	\$0
****-3973	\$239,433	\$33,024	\$272,457	\$0
Total Adjusted Bank Balance				\$4,644,674
Petty Cash				\$500.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$4,645,174
Total Cash Balance All Funds			9ZCASHB *	\$4,645,174
* Must be equal				

TOWN OF Boston
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		14			
Total Part Time Employees:		37			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$130,693.00	14	14	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$376,527.00			
90308	Social Security	\$82,283.00			
90408	Worker's Compensation Insurance	\$74,162.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$3,430.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$124,215.00	9		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$791,310.00			
Computed Total From Financial Section (comparative purposes only)		\$624,375.00			

TOWN OF Boston
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$7,845	4,000	gallons	
Diesel Fuel	\$28,133	13,931	gallons	
Fuel Oil			gallons	
Natural Gas	\$18,926	22,426	cubic feet	
Electricity	\$81,995	372,752	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Jason A. Keding, hereby certify that I am the Chief Fiscal Officer of the Town of Boston, and that the information provided in the annual financial report of the Town of Boston, for the fiscal year ended 12/31/2019, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Boston, and adopted by me as my signature for use in conjunction with the filing of the Town of Boston's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Boston's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

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

Jason A. Keding
Name

(716) 941-6518
Telephone Number

Supervisor
Title

8500 Boston State Rd
Official Address

04/30/2020
Date of Certification

(716) 941-6518
Official Telephone Number

TOWN OF Boston
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8015 To round to nearest dollar

(SF) FIRE PROTECTION

Account Code Comment

Account Code SF450 Removed LOSAP - Implemented GASB 84 Early
Account Code SF2401 Removed LOSAP - Implemented GASB 84 Early
Account Code SF899 Removed LOSAP - Implemented GASB 84 Early
Account Code SF8012 Removed LOSAP - Implemented GASB 84 Early
Account Code SF9025 Removed LOSAP - Implemented GASB 84 Early

Adjustment Reason

Account Code SF8012 To adjust beginning fund balance for transfer of LOSAP assets to the Fire Protection Fund per GASB 84
Account Code SF8015 To round to nearest dollar

(SR) REFUSE AND GARBAGE

Adjustment Reason

Account Code SR8015 To round to nearest dollar

(SW) WATER

Adjustment Reason

Account Code SW8015 To round to nearest dollar

(SM) MISCELLANEOUS

Account Code Comment

Account Code SM2401 Removed LOSAP - Implemented GASB 84 Early
Account Code SM8012 Removed LOSAP - Implemented GASB 84 Early
Account Code SM9025 Removed LOSAP - Implemented GASB 84 Early
Account Code SM899 Removed LOSAP - Implemented GASB 84 Early
Account Code SM450 Removed LOSAP - Implemented GASB 84 Early

Adjustment Reason

Account Code SM8012 To adjust beginning fund balance for transfer of LOSAP assets to the Ambulance Fund per GASB 84

(TA) AGENCY

Account Code Comment

Account Code TA13 Moved LOSAP back to TA Fund - Implemented GASB 84 Early
Account Code TA461 Moved LOSAP back to TA Fund - Implemented GASB 84 Early

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W638 Removed LOSAP liability
Account Code W129 See W638