

AGENDA
REGULAR BOARD MEETING - TOWN OF BOSTON
May 3, 2023 - 7:30 P.M.

ITEM NO. I PRELIMINARY MATTERS

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

ITEM NO. II REGULAR BUSINESS

1. Correction and Adoption of the Minutes from April 19, 2023
2. Consideration of all Fund Bills

ITEM NO. III CORRESPONDENCE

1. NYSEG and RG & E Climate Change Vulnerability Study & Resilience Plan, Working Group Meeting 2, April 17, 2023
2. North Boston Town Park Restroom & Pavilion, LaBella answer to mortar repair for concrete slab honeycombing
3. North Boston Town Park Restroom & Pavilion, April 26, 2023 Minutes
4. Architect's Field Report – Report 19
5. Town Clerk and Tax Collector Audit Reports Year Ended 12/31/2022
6. Erie County Southtowns Planning and Development Group Meeting, April 24, 2023
7. Letter from Erie County Executive Mark Poloncarz - Affirmative Action Officer
8. Letter from Delaware River Solar - Notice of Interconnection Agreement
9. Letter from Erie County Depart. of Environment and Planning - Erie County CDBG Consortium
10. Letter from NYS DEC Office of the Commissioner - Climate Smart Communities Pledge
11. SLFRF (ARPA) Compliance Report – March 2023
12. ARPA Summary of Expenditures 3/31/23
13. 2022 Schedule of Federal Expenditures
14. Annual Financial Report Update Document for the Fiscal year Ended 12/31/2022

ITEM NO. IV NEW BUSINESS

1. Requests from the Floor (3-minute time limit per person)
2. Schedule a Public Hearing for Special Use Permit, Accessory Apartment - 8947 Pearl Street
3. Resolution 2023-40 APPROVING JUSTICE COURT AUDIT
4. Resolution 2023-41 PROFESSIONAL SERVICES AGREEMENT FOR LENGTH OF SERVICE AWARD PROGRAM (LOSAP) POINT AUDIT
5. Resolution 2023-42 ADOPTING REVISED FEE SCHEDULE
6. Resolution 2023-43 ADOPTION OF UPDATED HARASSMENT AND DISCRIMINATION POLICY
7. Resolution 2023-44 PURCHASE OF GENERATOR FOR PARKS/EMS BUILDING
8. Resolution 2023-45 SEAL/STRIPE BOYS & GIRLS CLUB PARKING LOT (UPDATE)
9. Resolution 2023-46 Authorize HVAC Preventive Maintenance Agreement

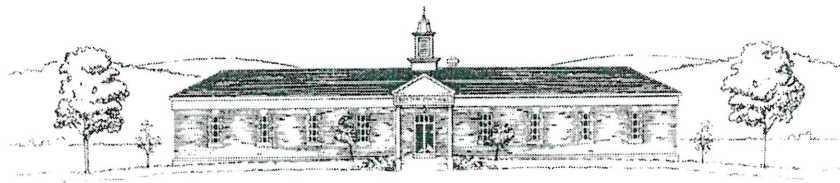
ITEM NO. V OLD BUSINESS

ITEM NO. VI REPORTS AND PRESENTATIONS

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

ITEM NO. VIII ADJOURNMENT OF MEETING

1. Adjournment of Meeting



TOWN OF BOSTON

Town Board Meeting: May 3, 2023

Abstract #1 – 2022 Payables	Journal #AP-3808	\$ 300,444.10
Less Credit – A Fund	Charter Communications	- 61.65
		\$ 300,382.45

Total Payables Due

\$ 300,382.45

Breakout by Fund:

General (A) Fund:	\$ 19,711.36
Highway (DB) Fund:	\$ 12,467.59
Lighting (L30) Fund:	\$ -
Fire (SF) Fund:	\$ 200,055.00
Ambulance (SM) Fund:	\$ 249.00
Refuse & Garbage (SG) Fund:	\$ -
Water Funds:	\$ -
Trust & Agency (TA):	\$ -
Capital Projects (H):	\$ 67,899.50

Total expenses submitted for approval:

\$ 300,382.45

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

The Town of Boston is an equal opportunity provider and employer.

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

May 3, 2023 - A B S T R A C T

Town of Boston Journal Proof Report Fiscal Year: 2023

Created By: epericak

Journal Number: AP - 3808	Journal Desc: AP Batch 12				Journal Date: 5/3/2023	Account Period: 5 - May	Status: Currently Active	
Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENCLIQ	Seq #
A00-0600-0000-0000	ACCOUNTS PAYABLE	Fund A00 AP Account	5/3/2023	Fund A00 AP Account	\$0.00	\$19,711.36	\$0.00	58
A00-1110-4000-0000	TOWN JUSTICE-CONTR	Blue360 Media IN2301187390 Magill's Penal Law Manual Book w/eBook + App	5/3/2023	Vendor#: 1762	\$31.33	\$0.00	\$0.00	32
A00-1110-4000-0000	TOWN JUSTICE-CONTR	Blue360 Media IN2301187389 Magill's Vehicle & Traffic Law Manual Book w/eBook + App	5/3/2023	Vendor#: 1762	\$31.33	\$0.00	\$0.00	33
A00-1220-0400-0000	SUPERVISOR- CONTR	Jason Keding 4/27/23 Reimb. Association of Erie County Gov't Meeting - 4/27/23	5/3/2023	Vendor#: 1568	\$40.00	\$0.00	\$0.00	51
A00-1220-0400-0000	SUPERVISOR- CONTR	Charter Communications 141759701042123 Acct. #141759701 - Town Hall - Fax/Internet/Alarms (4/29/23 - 5/28/23)	5/3/2023	Vendor#: 1242	\$0.00	\$61.65	\$0.00	38
A00-1410-0401-0000	TOWN CLERK- CONTR	SANDRA L. QUINLAN 4/11/23 ECTCTCA Monthly Meeting - 4/11/23	5/3/2023	Vendor#: 1437	\$25.00	\$0.00	\$0.00	24
A00-1420-0401-0000	ATTORNEY- CONTR	Rupp Pfalzgraf LLC 334238 March 2023 - ZBA & Planning Board Matters (4.3 hrs)	5/3/2023	Vendor#: 1783	\$645.00	\$0.00	\$0.00	44
A00-1440-0400-0000	ENGINEER- CONTR	LaBella Associates 192538 Project No. 2190909.030 - SWPPP Review NFG Colden Anodes (2/25/23 - 3/24/23) - 0.5 hr	5/3/2023	Vendor#: 1901	\$50.00	\$0.00	\$0.00	45
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701042123 Acct. #141759701 - Town Hall - Fax/Internet/Alarms (4/29/23 - 5/28/23)	5/3/2023	Vendor#: 1242	\$329.98	\$0.00	\$0.00	39
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 141759701042123 Acct. #141759701 - Town Hall - Fax/Internet/Alarms (4/29/23 - 5/28/23)	5/3/2023	Vendor#: 1242	\$149.97	\$0.00	\$0.00	40
A00-1620-0400-0000	BUILDINGS- CONTR	Ace Elevator Inspection Corp. 14887 Routine Elevator Insp. & Annual Pressure Test	5/3/2023	Vendor#: 2060	\$225.00	\$0.00	\$0.00	48
A00-1620-0400-0000	BUILDINGS- CONTR	Piano Man 1089 Move piano from OP to Boston & dispose of Town's old piano	5/3/2023	Vendor#: 2050	\$650.00	\$0.00	\$0.00	54
A00-1620-0400-0000	BUILDINGS- CONTR	Modern Portable Toilets, Inc. 8546891 Grease Trap Pump Out (\$212.75) & Disposal (500 x \$0.22)	5/3/2023	Vendor#: 1990	\$322.00	\$0.00	\$0.00	26
A00-1620-0400-0000	BUILDINGS- CONTR	ERIE COUNTY WATER AUTHORITY Q1 2023 - Acct. #12810500-5 Acct. #12810500-5 - Town Hall (January - March 2023)	5/3/2023	Vendor#: 96	\$72.30	\$0.00	\$0.00	21
A00-1620-0400-0000	BUILDINGS- CONTR	Piano Man 1088 Appraisal of Piano	5/3/2023	Vendor#: 2050	\$80.00	\$0.00	\$0.00	35
A00-1620-0400-0000	BUILDINGS- CONTR	A Village Locksmith 14271 Town Hall - Entry Lever	5/3/2023	Vendor#: 1617	\$120.00	\$0.00	\$0.00	36

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Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENCLIQ	Seq #
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4153436831 Town Hall - (12) mats; Floor Cleaner; Wet Mop; Air Freshener; Soap	5/3/2023	Vendor#: 1758	\$65.69	\$0.00	\$0.00	4
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4153436831 Town Hall - (12) mats; Floor Cleaner; Wet Mop; Air Freshener; Soap	5/3/2023	Vendor#: 1758	\$38.28	\$0.00	\$0.00	5
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4153436847 Town Hall - Cleaning Supplies & Toilet Paper Refill	5/3/2023	Vendor#: 1758	\$17.17	\$0.00	\$0.00	6
A00-1620-0400-0000	BUILDINGS- CONTR	Cintas 4153436847 Town Hall - Cleaning Supplies & Toilet Paper Refill	5/3/2023	Vendor#: 1758	\$37.94	\$0.00	\$0.00	7
A00-1620-0400-0000	BUILDINGS- CONTR	Charter Communications 142054301041423 Acct. #142054301 - Elevator Phone 4/15/23 - 5/14/23	5/3/2023	Vendor#: 1242	\$39.99	\$0.00	\$0.00	13
A00-1620-0402-0000	BUILDING- CONTR-REC CENTER	ERIE COUNTY WATER AUTHORITY Q1 2023 - Acct. #60550160-9 Acct. #60550160-9 - Boys & Girls Club (January - March 2023)	5/3/2023	Vendor#: 96	\$131.94	\$0.00	\$0.00	23
A00-1620-0403-0000	BUILDING- CONTR- HIGHWAY	Johnson Controls Fire Protection LP 23457227 Highway Fire Alarm & Detection Contract #637616 - 5/1/23 - 4/30/24	5/3/2023	Vendor#: 352	\$921.79	\$0.00	\$0.00	30
A00-1650-0400-0000	CENT COMMUNICATIONS- CONTR	Vaspian, LLC 230501-126265 May 2023 Billing - VOIP Phone Systems (31 Extensions)	5/3/2023	Vendor#: 1947	\$632.40	\$0.00	\$0.00	37
A00-1670-0200-0000	CENT PRINT/MAIL- EQUIP	WNY IMAGING SYSTEMS 288457 Acct. #TO04 - Purchase of Supervisor's Office Printer (Kyocera TASKalfa 358ci) - (Resolution 2023-28)	5/3/2023	Vendor#: 1239	\$4,500.00	\$0.00	\$0.00	19
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	GreatAmerica Financial Svcs. 33873850 Agreement #018-1753664-000 - Monthly Lease for Kyocera TASKalfa 4054ci Copier	5/3/2023	Vendor#: 2039	\$160.90	\$0.00	\$0.00	8
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	GreatAmerica Financial Svcs. 33873850 Agreement #018-1753664-000 - Monthly Lease for Kyocera TASKalfa 4054ci Copier	5/3/2023	Vendor#: 2039	\$26.00	\$0.00	\$0.00	9
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	Quadient Finance USA, Inc. 4/23/23 Acct. #7900 0440 8021 9839 - Postage Balance, Late Fee, & Finance Charge	5/3/2023	Vendor#: 1943	\$1,093.43	\$0.00	\$0.00	42
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	ComDoc, Inc. IN5649126 Xerox Copier Lease 3/24/23 - 4/23/23	5/3/2023	Vendor#: 1787	\$88.13	\$0.00	\$0.00	52
A00-1670-0403-0000	CENT PRINT/MAIL- CONTR	WNY IMAGING SYSTEMS 289006 Kyocera/TASKalfa 4054ci Printing Costs (1/13/23 - 4/12/23)	5/3/2023	Vendor#: 1239	\$114.47	\$0.00	\$0.00	53
A00-1989-0400-0000	OTHER GENERAL GOV'T SUPPORT	Rotella Grant Management 2023056 May 2023 - Grant Writing Services Retainer	5/3/2023	Vendor#: 2056	\$1,800.00	\$0.00	\$0.00	10

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A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 4/23 - Acct. #1001-9308-690 Acct. #1001-9308-690 - Boston Cross Signal (235 kwh)	5/3/2023	Vendor#: 37	\$57.38	\$0.00	\$0.00	15
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 4/23 - Acct. #1001-9309-037 Acct. #1001-9309-037 - Boston State Signal (48 kwh)	5/3/2023	Vendor#: 37	\$27.48	\$0.00	\$0.00	16
A00-3310-0400-0000	TRAFFIC CONTROL-CONTR	NYSEG 4/23 - Acct. #1001-9307-296 Acct. #1001-9307-296 - Boston Colden Signal (11 kwh)	5/3/2023	Vendor#: 37	\$21.56	\$0.00	\$0.00	17
A00-3510-0400-0000	DOG CONTROL- CONTR	Linda Sherry 2023 DCO Conference Trip to DCO Training 4/19/23 - 4/20/23 - Mileage Reimbursement (588 Miles x \$0.655) & Registration Fee (\$75)	5/3/2023	Vendor#: 2027	\$75.00	\$0.00	\$0.00	1
A00-3510-0400-0000	DOG CONTROL- CONTR	Linda Sherry 2023 DCO Conference Trip to DCO Training 4/19/23 - 4/20/23 - Mileage Reimbursement (588 Miles x \$0.655) & Registration Fee (\$75)	5/3/2023	Vendor#: 2027	\$385.14	\$0.00	\$0.00	2
A00-3510-0400-0000	DOG CONTROL- CONTR	STAR SERVICE 19942 DCO Van - Replace brakes, rotors, pads, calipers	5/3/2023	Vendor#: 1131	\$749.64	\$0.00	\$0.00	3
A00-5010-0400-0000	HIGHWAY SUPT-CONTR	Amazon Capital Services 1XDC-WV3L-GTLF Highway Super - Toner Cartridge	5/3/2023	Vendor#: 2003	\$111.88	\$0.00	\$0.00	46
A00-5132-0400-0000	GARAGE-CONTR	Charter Communications 144899501042123 Acct. #144899501 - HWY - Fax/Alarm/Cable (4/29/23 - 5/28/23)	5/3/2023	Vendor#: 1242	\$94.46	\$0.00	\$0.00	41
A00-5132-0400-0000	GARAGE-CONTR	NYSEG 4/23 - Acct. #1001-0312-477 Acct. #1001-0312-477 - Highway Barn (2760 kwh)	5/3/2023	Vendor#: 37	\$430.27	\$0.00	\$0.00	18
A00-5132-0400-0000	GARAGE-CONTR	ERIE COUNTY WATER AUTHORITY Q1 2023 - Acct. #70542520-4 Acct. #70542520-4 - Highway Barn (January - March 2023)	5/3/2023	Vendor#: 96	\$400.68	\$0.00	\$0.00	20
A00-5132-0400-0000	GARAGE-CONTR	Cintas 4152935540 Highway - Uniforms	5/3/2023	Vendor#: 1758	\$58.59	\$0.00	\$0.00	34
A00-7110-0400-0000	PARKS- CONTR	NYSEG 4/23 - Acct. #1001-6047-333 Acct. #1001-6047-333 - Town Park (798 kwh)	5/3/2023	Vendor#: 37	\$147.60	\$0.00	\$0.00	14
A00-8710-0400-0000	CONSERVATION- CONTR	SHARON STUART 5/1/23 Reimb CAC Fishing Derby Project - Paint, Plywood, Brush	5/3/2023	Vendor#: 1403	\$67.41	\$0.00	\$0.00	55
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Aflac 185019 Employee Funded Supplemental Health Ins. - April 2023	5/3/2023	Vendor#: 1887	\$217.32	\$0.00	\$0.00	56
A00-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Highmark BCBSWNY 230420375851 Health Insurance Premiums - May 2023	5/3/2023	Vendor#: 1378	\$4,488.56	\$0.00	\$0.00	11
DB0-0600-0000-0000	ACCOUNTS PAYABLE	Fund DB0 AP Account	5/3/2023	Fund DB0 AP Account	\$0.00	\$12,467.59	\$0.00	59

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Account#	Account Description	Trans Description	Date	Reference	Debit	Credit	ENCLIQ	Seq #	
DB0-5110-0410-0000	GEN REPAIRS-FUEL & DIESEL	KURK FUEL COMPANY 638149 Diesel Fuel - 2000 Gallons (\$3.0512 per gallon)	5/3/2023	Vendor#: 17	\$6,102.40	\$0.00	\$0.00	29	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Fastenal Company NYORC86846 Hex Cap Screws	5/3/2023	Vendor#: 1598	\$43.33	\$0.00	\$0.00	31	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 134944 Material - 1/2" Thick x 3" W x 36" L	5/3/2023	Vendor#: 134	\$45.88	\$0.00	\$0.00	27	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	VALLEY FAB & EQUIP, INC. 134947 Material Cut to Size 3/16" x 12"x 16"	5/3/2023	Vendor#: 134	\$46.96	\$0.00	\$0.00	28	
DB0-5130-0400-0000	MACHINERY- CONTRACTUAL	Amazon Capital Services 1WPQ-C94D-67P4 Highway - Clips & Fasteners; Driver Seat Cushion Pad; Vinyl Seat Cover; S&H	5/3/2023	Vendor#: 2003	\$244.73	\$0.00	\$0.00	47	
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Aflac 185019 Employee Funded Supplemental Health Ins. - April 2023	5/3/2023	Vendor#: 1887	\$459.58	\$0.00	\$0.00	57	
DB0-9060-0800-0000	HOSPITAL AND MEDICAL INSURANCE	Highmark BCBSWNY 230420375851 Health Insurance Premiums - May 2023	5/3/2023	Vendor#: 1378	\$5,524.71	\$0.00	\$0.00	12	
H02-0600-0000-0000	ACCOUNTS PAYABLE	Fund H02 AP Account	5/3/2023	Fund H02 AP Account	\$0.00	\$58,149.50	\$0.00	63	
H02-7110-0200-0000	NORTH BOSTON PARK SHELTER	Sicoli Construction Services, Inc. Pay App. #6 Pay App #6 - N. Boston Pavilion	5/3/2023	Vendor#: 2042	\$58,149.50	\$0.00	\$0.00	50	
H04-0600-0000-0000	ACCOUNTS PAYABLE	Fund H04 AP Account	5/3/2023	Fund H04 AP Account	\$0.00	\$9,750.00	\$0.00	62	
H04-8340-0200-0000	WATERLINE REPLACEMENTS - PHASE 1	Clark Patterson Lee (CPL) 90379 Project #R22.16751.00 - Design of 10,700 ft. Water Main (Water Phase 1) - Services Ending 3/31/23	5/3/2023	Vendor#: 1918	\$9,750.00	\$0.00	\$0.00	49	
SF0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SF0 AP Account	5/3/2023	Fund SF0 AP Account	\$0.00	\$200,055.00	\$0.00	61	
SF0-3410-0401-0000	CONTRACTS	HEALTHWORKS-WNY, LLP 505303 Patchin Fire Co. - Physical (4/18/23)	5/3/2023	Vendor#: 1499	\$55.00	\$0.00	\$0.00	43	
SF0-9025-0800-0000	SERVICE AWARDS PROGRAM	Nationwide Retirement Plans Excess Sales Tax from 2022 Additional Contribution for Town of Boston Fireman's Fund LOSAP (Res. 2023-37)	5/3/2023	Vendor#: 1655	\$200,000.00	\$0.00	\$0.00	25	
SM0-0600-0000-0000	ACCOUNTS PAYABLE	Fund SM0 AP Account	5/3/2023	Fund SM0 AP Account	\$0.00	\$249.00	\$0.00	60	
SM0-4540-0400-0000	CONTRACTUAL	ERIE COUNTY WATER AUTHORITY Q1 2023 - Acct. #12810600-7 Acct. #12810600-7 - Boston EMS (January - March 2023)	5/3/2023	Vendor#: 96	\$249.00	\$0.00	\$0.00	22	
Total Number of 63 Transactions			No Errors		<u>\$300,444.10</u>	<u>\$300,444.10</u>	<u>\$0.00</u>		

May 3, 2023 - A B S T R A C T

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Account# Account Description Trans Description Date Reference Debit Credit ENCLIQ Seq #

AP - 3808 Summary By Fund Number

<u>Fund</u>	<u>Debit</u>	<u>Credit</u>	<u>ENCLIQ</u>
A00	\$19,773.01	\$19,773.01	\$0.00
DB0	\$12,467.59	\$12,467.59	\$0.00
H02	\$58,149.50	\$58,149.50	\$0.00
H04	\$9,750.00	\$9,750.00	\$0.00
SF0	\$200,055.00	\$200,055.00	\$0.00
SM0	\$249.00	\$249.00	\$0.00
Total	\$300,444.10	\$300,444.10	\$0.00

AUDITED & APPROVED BY TOWN BOARD, RECORDED BY TOWN CLERK _____ DATE _____



Part of the AVANGRID Family

Climate Change Vulnerability Study and Resilience Plan

Working Group Meeting 2

April 17th 2023



Welcome & Introductions

Project Update

Climate Data & Asset Exposure Analysis

Sensitivity, Consequence & Potential Impact

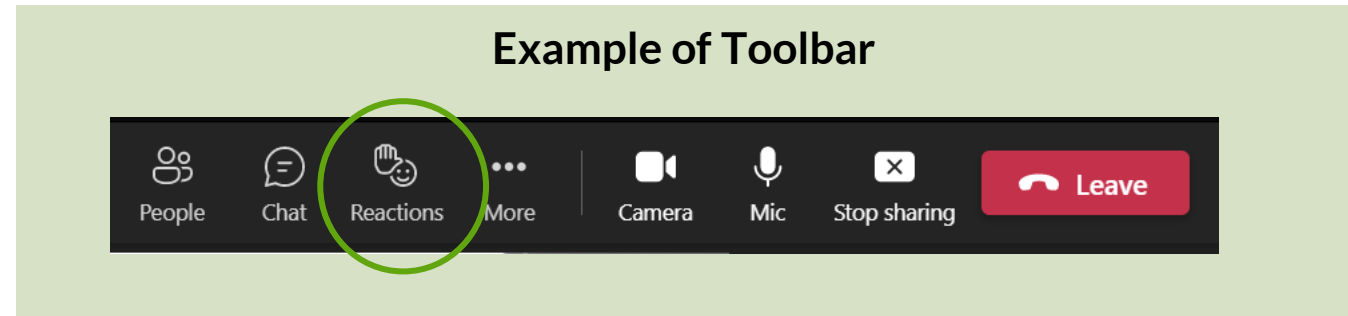
Priority Vulnerabilities

Discussion

Next Steps

Welcome & Introductions

- Please use the **raise hand function** at any point during the presentation to ask a question or add it to the chat.
- The meeting will be recorded
- The presentation was provided to everyone in advance of today's working group session.
- If you have technical difficulties or need assistance with the Microsoft Teams please message jeffrey.meek@icf.com



Team

- **Project Lead:** Dave Bradt, Senior Director – Strategic Planning
- **Technical Lead:** Ed Roedel, Principal Engineer – Strategic Planning
- **Stakeholder Engagement:** Dave Gridley, Director – Government & Community Relations
- **Regulatory Lead:** Lori Cole, Manager – Regulatory & Tariffs
- **Study Support:** ICF Consulting
 - Judsen Bruzgul – Project Lead
 - Dan Bishop, PhD – Climate Scientist
 - Jeffrey Meek – Stakeholder Lead



Registered Working Group Participants

Name	Organization or Affiliation
Avni Pravin	AGREE
Ziang Zhang	Binghamton University
Erika Pierce	Board of Legislators
Aimee Dailey	Broome County Planning
Beth Lucas	Broome County Planning
Owlen Huxley	C&S Companies
Brian Eden	Campaign for Renewable Energy
Barry Carr	Clean Communities of CNY
Abigail McHugh-Grifa	Climate Solutions Accelerator of the Genesee-Finger Lakes Region
Kristen Van Hooreweghe	Climate Solutions Accelerator of the Genesee-Finger Lakes Region
Molly Ryan	Clinton County IDA
Kelly Donoghue	Clinton County Office of Emergency Services
Patrice Perry	Columbia County Planning Department
Guillermo Metz	Cornell Cooperative Extension Tompkins County
Karim Beers	Cornell Cooperative Extension Tompkins County
Robert Corpora	Cortland County
Michael Mager	Couch White, LLP for Multiple Intervenors
Rick Mancini	Customized Energy Solutions
Bonnie Lawrence	Erie County Department of Environment and Planning
Romy M Fain, PhD	Heat Inverse
Michael Jagielski	Koffman Southern Tier Incubator
Andrew Brodell	Livingston County OEM
Will Gall	Livingston County OEM
Amanda Kaier	Mohawk Valley Economic Development District, Inc
Clement Chung	Monroe County Department of Environmental Services
Aferdita Bardhi	NYS Department of Public Service
Biola Daniel	NYS Department of Public Service
Bridget Frymire	NYS Department of Public Service
Eric Moore	NYS Department of Public Service
Greg Crawford	NYS Department of Public Service
Michael Richard	NYS Department of Public Service

Name	Organization or Affiliation
Moutasim Hamayel	NYS Department of Public Service
Nicole Sallèse	NYS Department of Public Service
Bob Mack	NYSERDA
Carol Chock	Raypayer and Community Intervenors
Judy McKinney Cherry	Schuyler County Partnership
Kerri Green	Schuyler County Partnership for Economic Development
Jeffrey Eisenhauer	Siemens
Jack Wheeler	Steuben County
Heather Brown	Sullivan County
Jennifer de Souza	The Raymond Corporation
Mike Straight	Tier Energy Network
Jeff Smith	Tier Energy Network, Rotary
Hailley Delisle	Tompkins County
Peter Bardaglio	Tompkins County Climate Protection Initiative
Katie Borgella	Tompkins County Dept of Planning and Sustainability
Fion MacCrea	Town of Alfred
Jason Keding	Town of Boston
Dr. Mitch Tucker	Town of Boston
Brendan Ryan	Town of Brighton
Evert Garcia	Town of Brighton
C.J. Randall	Town of Ithaca
Nick Goldsmith	Town of Ithaca
Katherine Daniels	Town of North Salem
Norma J Burris	Town of Orange
Josheph Wilson	Village of Dryden
James Basile	Village of Fair Haven
Dave McDowell	Village of Sodus Point
Thomas Lyon	Wayne County Economic Development & Planning
Ryan Dwyer	Westchester County
Brian Meyers	Wyoming County

Welcome & Introductions



Project Update

Climate Data & Asset Exposure Analysis

Sensitivity, Consequence & Potential Impact

Priority Vulnerabilities

Discussion

Next Steps

Overview of PSC Order

- March 2022, PSC law became effective (Case 22-E-0222) to NY electric utilities
- Conduct a **Climate Change Vulnerability Study (Study)** and develop a **Climate Change Resilience Plan (Plan)**
- The Study must include an evaluation of the electric grid's vulnerability to climate-driven risks
- The Plan must address the findings of the Study for the next ten- and twenty-year periods
- Engage and collaborate with stakeholders
- The Study and Plan must be filed in the fall of 2023, with updates at least every five years



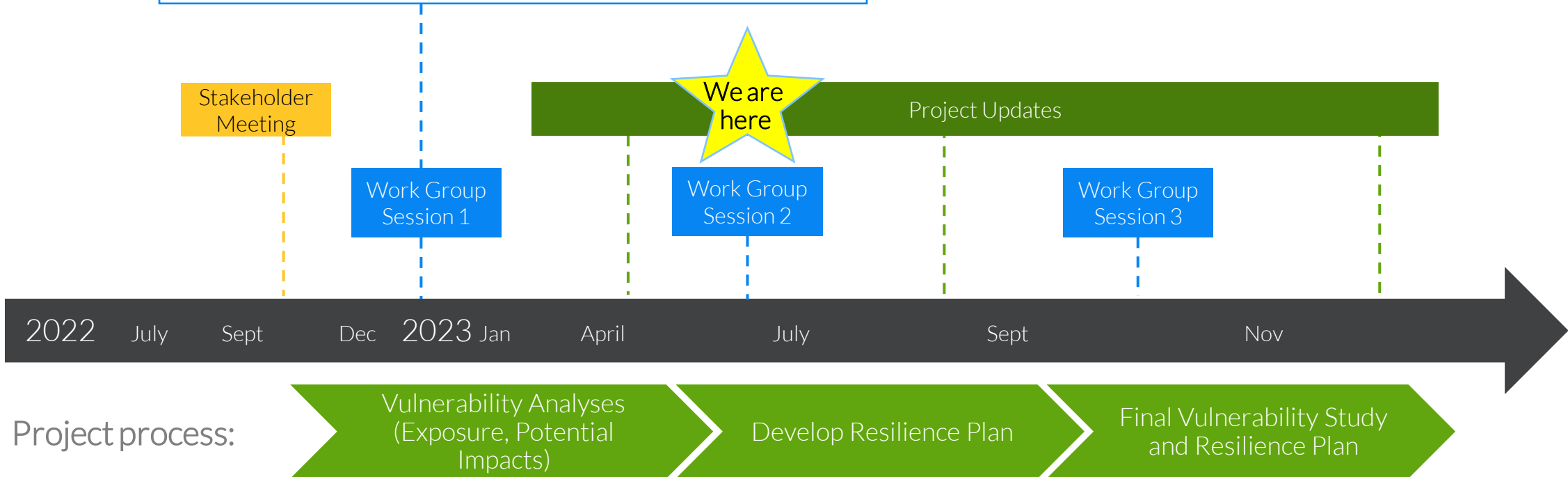
Reminder: Working Group Overview

- Provide a platform for open and constructive discussion of key issues affecting NYSEG and RG&E's climate resilience planning
 - Gather input and insights from external stakeholders and subject matter experts on strengths and gaps
 - Learn about parallel efforts and connection points
- This is the second Working Group meeting, with the third meeting to be scheduled in early fall of 2023

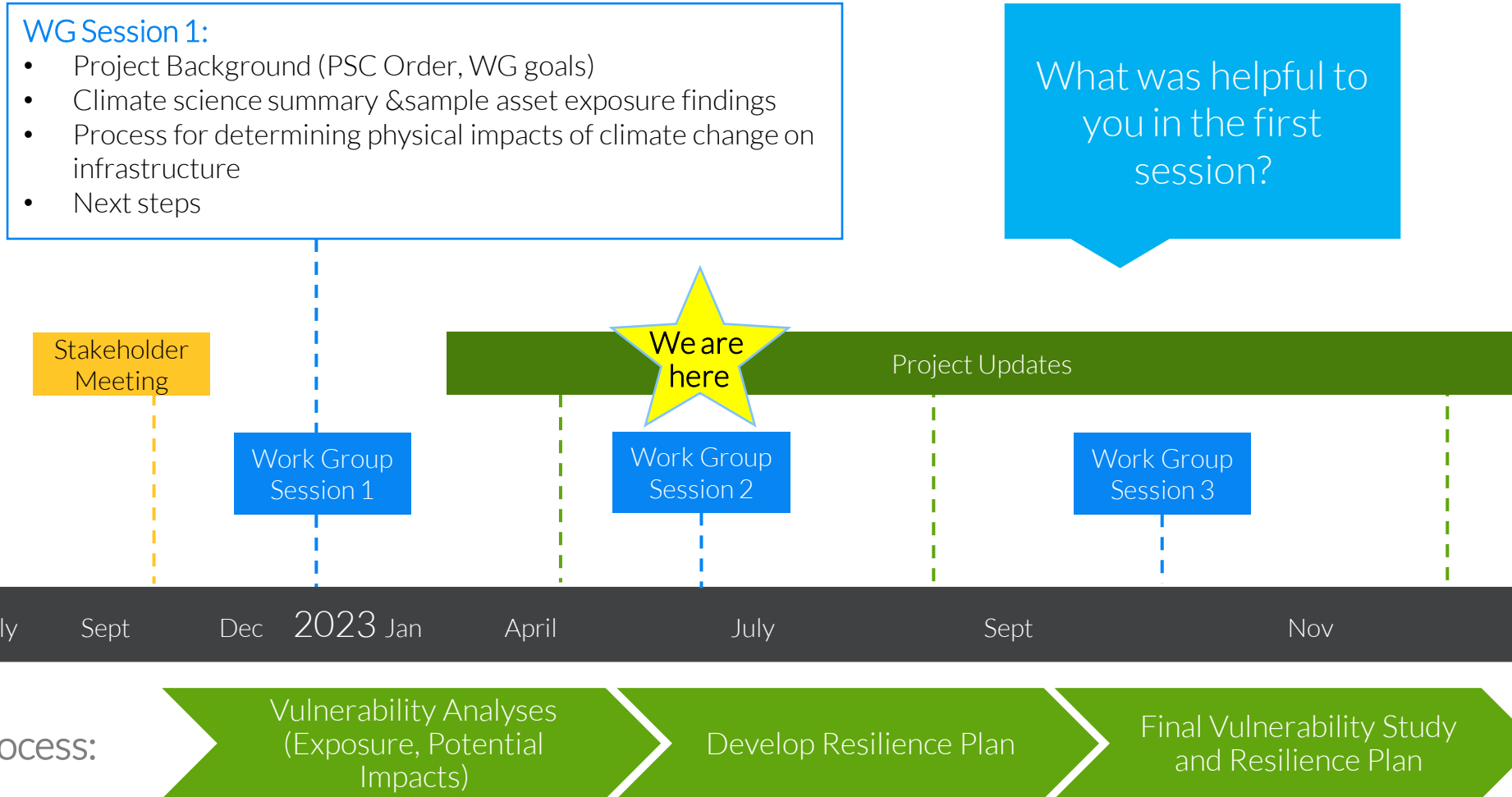
Reminder: Efforts to Date

WG Session 1:

- Project Background (PSC Order, WG goals)
- Climate science summary & sample asset exposure findings
- Process for determining physical impacts of climate change on infrastructure
- Next steps



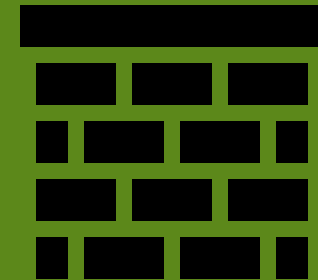
Reminder: Efforts to Date



Today's Focus

- Update on the study progress since the last WG meeting
- Provide information on the climate science, assets, and exposure for the Climate Change Vulnerability Study and Resilience Plan
- Review study process for determining **sensitivity, consequence, and potential impact** of climate change on electric utility infrastructure
- Summarize the priority vulnerability findings and how they will drive the focus of the Resilience Plan
- Discuss study details and process, and share next steps

Reminder: Adaptation



Actions to increase resilience to climate change (e.g., hardening, undergrounding, new storm barriers, changes to design standards, etc.)

Welcome & Introductions

Project Update



Climate Data & Asset Exposure Analysis

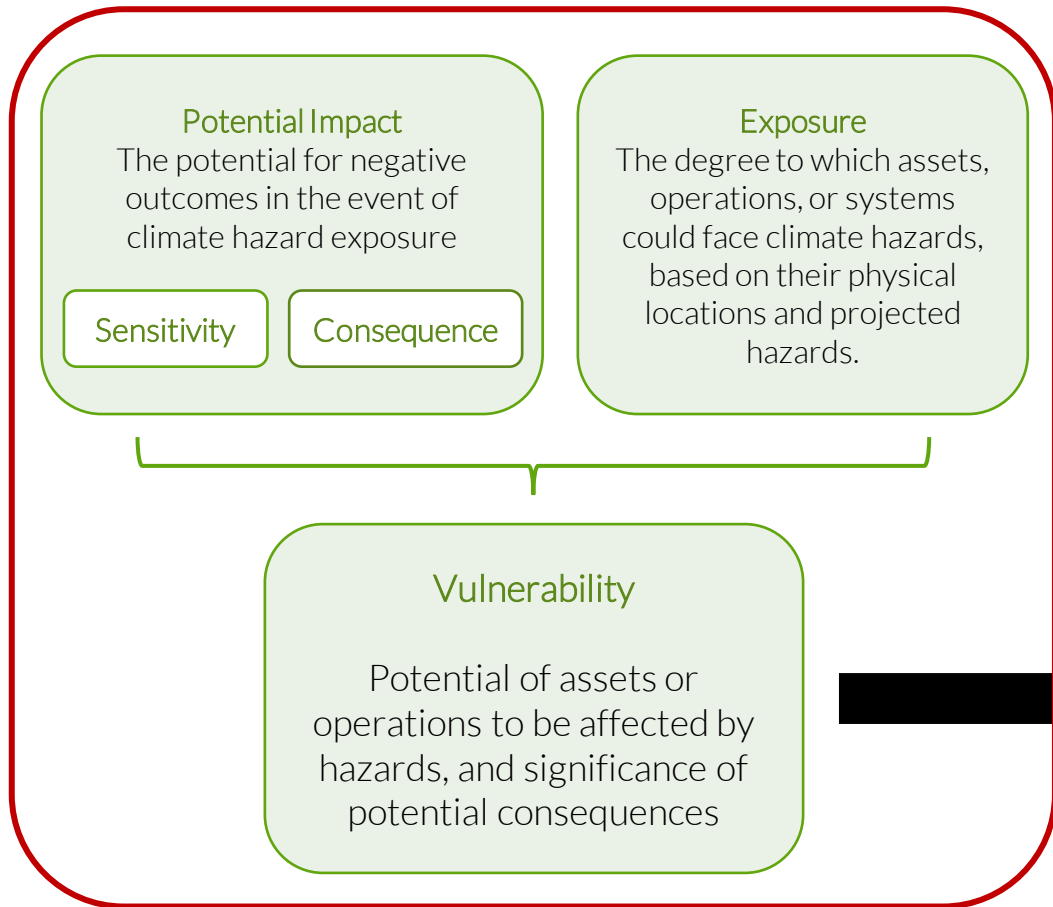
Sensitivity, Consequence & Potential Impact

Priority Vulnerabilities

Discussion

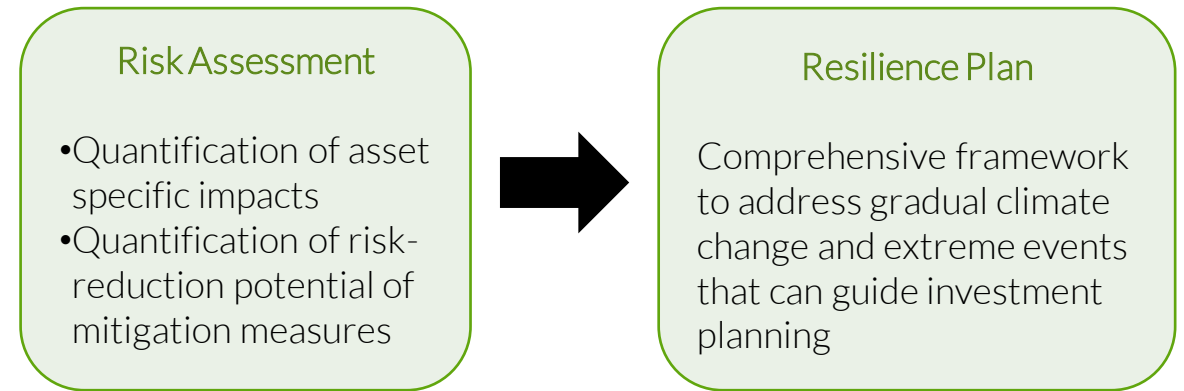
Next Steps

Today's focus



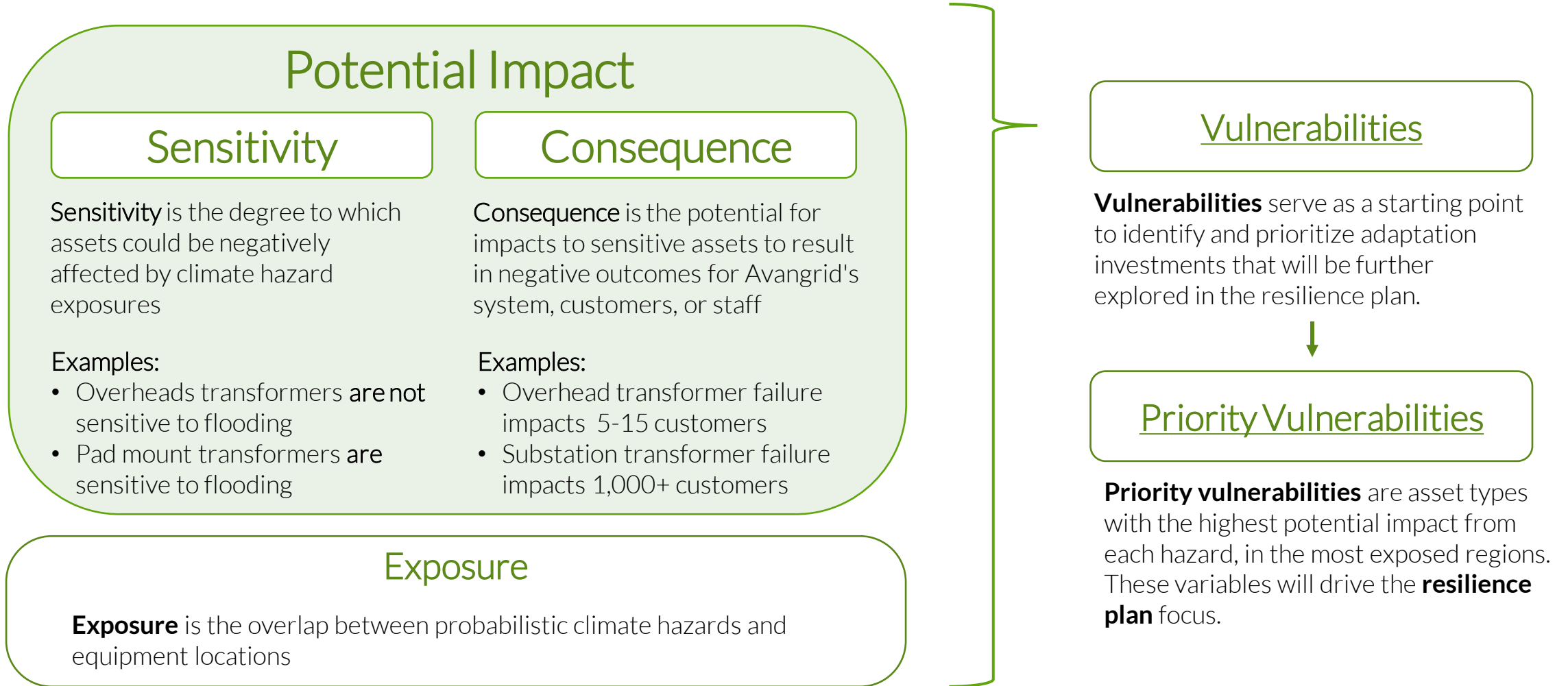
Project Process Diagram

(Vulnerability Assessment → Resilience Plan)



Process Diagram: Vulnerability Assessment Overview

Potential impact scores are assessed alongside **exposure** (climate data for AVANGRID service territory) to identify **vulnerabilities**.



Overview of Preliminary Exposure Findings

High-Level

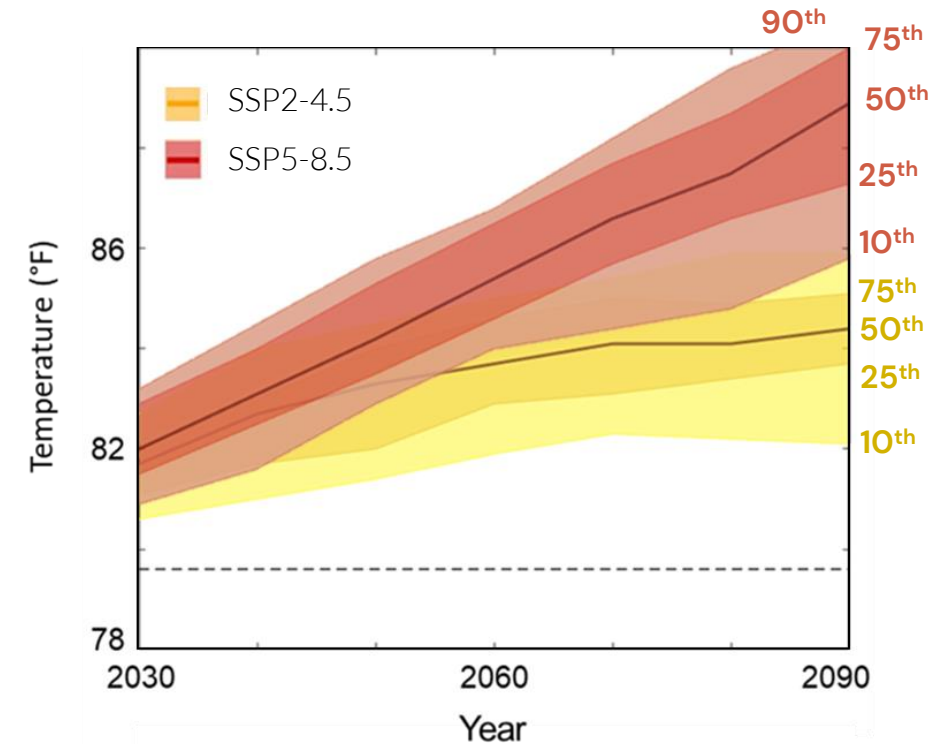
- Climate change will lead a warmer and wetter future
- Extreme events are expected to occur more frequently and of a greater intensity, but determining quantifiable changes to justify projects is difficult/uncertain

Specific

- By 2050, more than half of NYSEG and 100% of RG&E facilities are projected to go from 0 to more than 2 days per year with average temperatures over 86°F [**Affects transformers and ratings**]
- By 2050, 100% of NYSEG and RG&E facilities are projected to see 1-in-10-year temperatures ranging from 100°F to 105°F compared to just 22% currently [**Affects most temperature sensitive equipment; 104°F max**]
- By 2050, NYSEG and RG&E territories are projected to see increases of 9%-12% in the maximum 5-day precipitation event. [**Not expected to be limiting**]
- Average wind speeds are not expected to increase significantly. Windspeeds of ~70+ mph have already been measured across the territories
- There are already significant numbers of assets in flood zones for present-day 100- and 500-year events; by 2050, 100- and 500-year flood events are projected to cause deeper and more extensive flooding

Climate Pathways

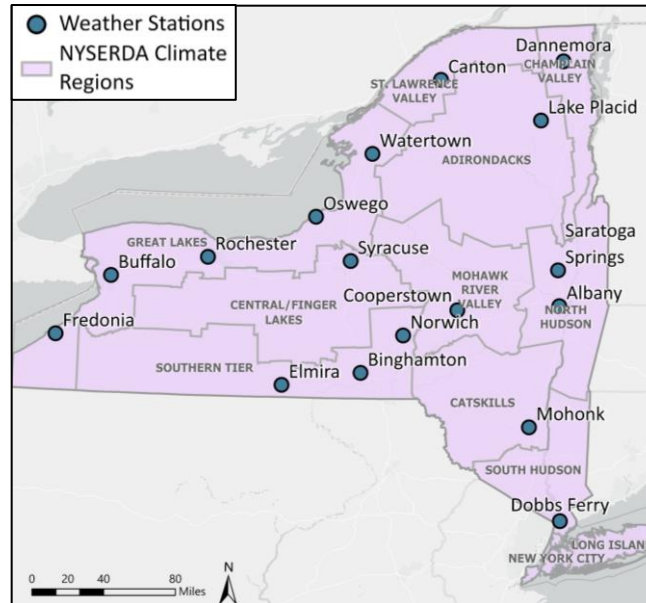
- **Climate change projections:** a range of possible outcomes in terms of future temperatures, rainfall, or sea level rise
- **Vulnerability assessment scenarios:** a subset of climate projections that consider potential climate futures to characterize future climate risks
- Each scenario consists of:
 1. Shared Socioeconomic Pathway (SSP)
 2. Representative Concentration Pathway (RCP)
 - **SSP2-RCP4.5:** trends do not shift from historical patterns
 - **SSP5-RCP8.5:** rapidly growing global economy heavily dependent on fossil fuels
 3. Percentile from the range of model outcomes for a given emissions trajectory (e.g., 25th, 50th, 90th percentiles)
- We used three pathways representing the plausible lower and upper bounds of climate model projections:
 - SSP2-4.5 50th percentile as lower bound
 - **SSP5-8.5 50th percentile as high bound** ← NYSEG/RG&E's Selected Planning Level
 - SSP5-8.5 90th percentile as a high-end "stress test"



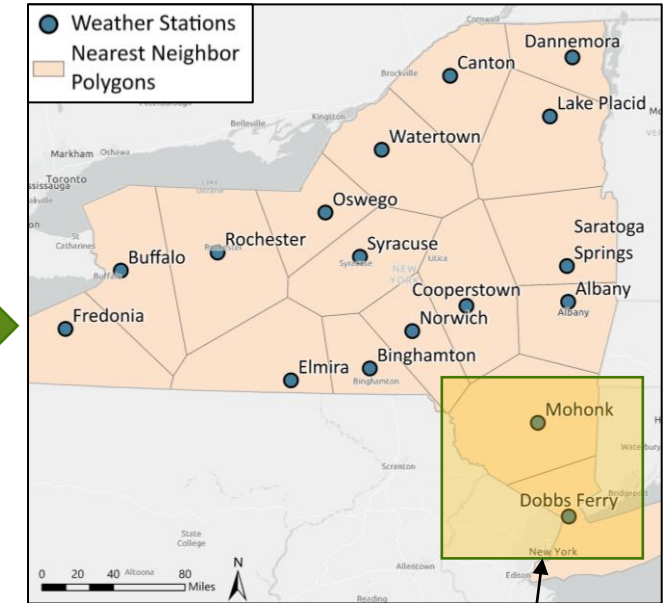
Exposure Methods

- **Exposure:** degree to which assets could face climate hazards, based on their physical locations and projected hazards
- **Climate data** is from Columbia weather stations
- **Nearest neighbor approach** created polygons for each weather station in the NYSERDA climate region
- **Assets were assigned climate data** of the polygon they're located in

NYSERDA Climate Regions and Weather Stations



Polygons created using nearest neighbor approach



Changes in this region expected to be significant

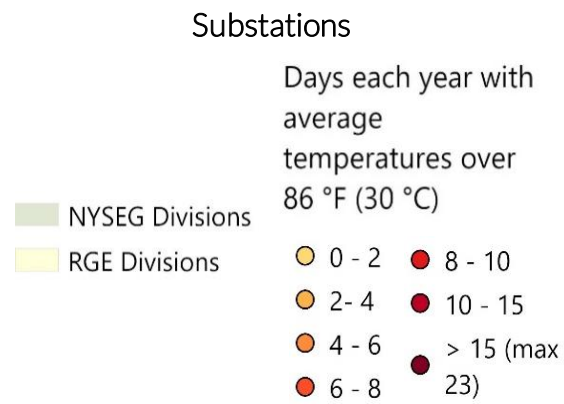
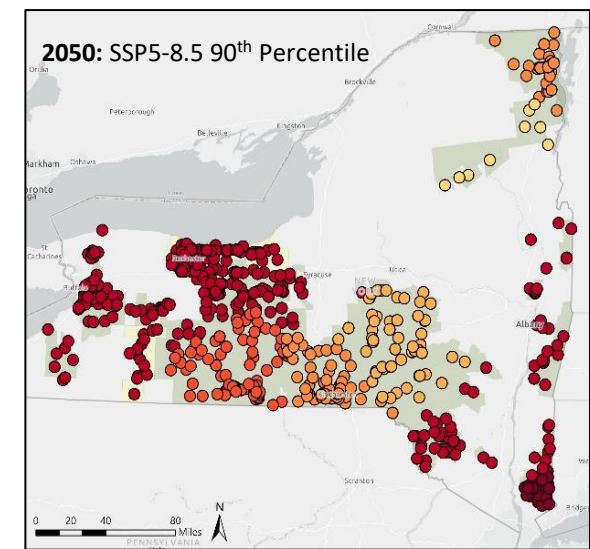
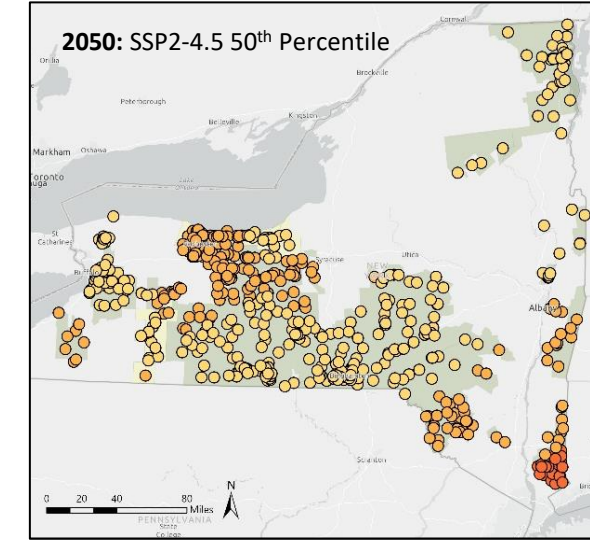
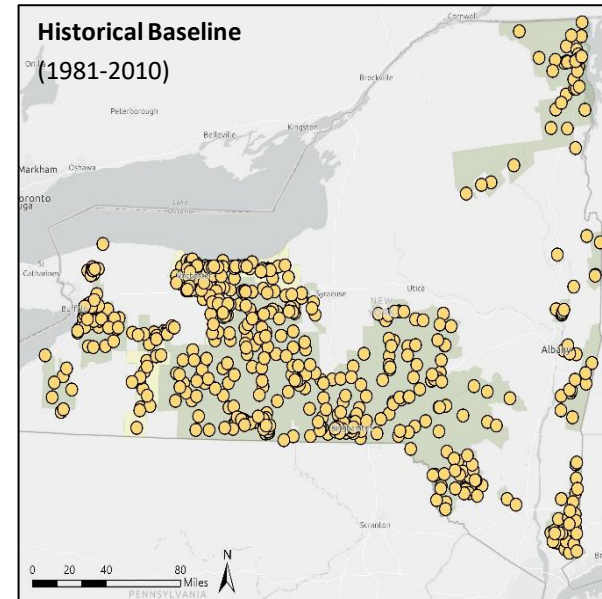
Quantifiable Climate Variables Assessed	
Annual Average Maximum Temperature	1-in-10-year Maximum Temperature
Days Per Year with Daily Avg. Temperatures > 86°F (30°C)	Days Per Year with Max. Temperatures > 95°F (35°C)
Days Per Year with Average Max. Temperatures > 104°F (40°C)	Avg. Annual Max. 5-day Precipitation
Highest Daily Peak Wind Gusts	First Street Flooding Data (100-year / 500-year)

Exposure: Temperature Findings

Key Takeaway:

All assets are projected to see more frequent days with average temperatures >86°F

- Historically, assets have seen < 2 days each year with average temperatures above 86°F
- Increases projected to be highest in the southeastern region, at assets near the Mohonk and Dobbs Ferry weather stations
- Assets near the Rochester, Oswego, Buffalo, and Fredonia weather stations are also projected to see higher increases, relative to the rest of the service area, under both future scenarios

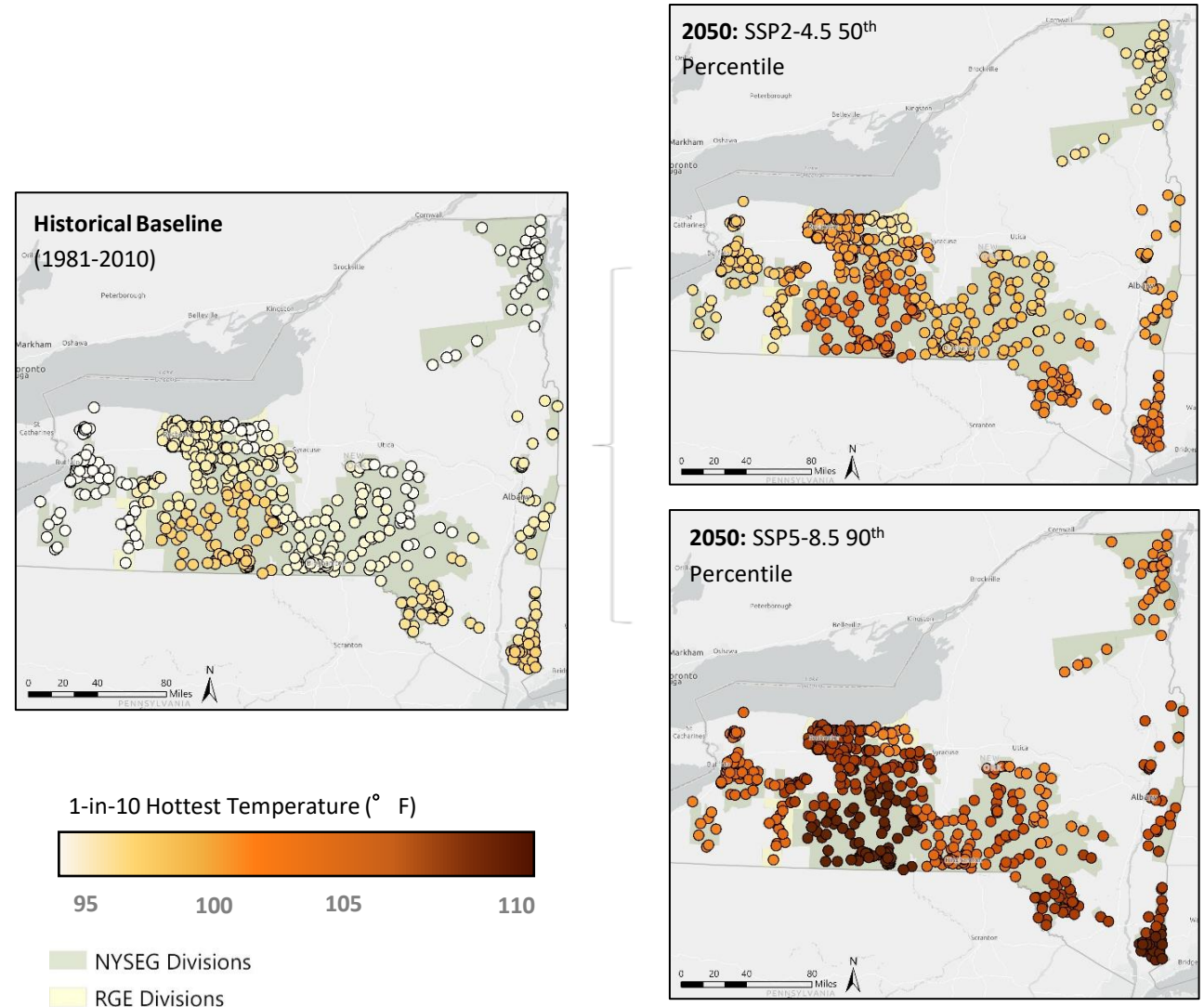


Exposure: Temperature Findings

Key Takeaway:

Assets across the service area are projected to experience higher extreme temperatures in coming decades

- Historically, RG&E and NYSEG assets have experienced 1-in-10-year temperatures ranging from 94 - 100°F
- Assets closest to the **Elmira, Dobbs Ferry, and Mohonk** weather stations are projected to experience the greatest increases in extreme temperatures
 - SSP2-4.5 50th percentile projections: 103-107°F, at these stations in 2050
 - SSP5-8.5 90th percentile projections: 108-112°F, at these stations in 2050



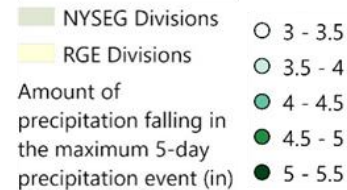
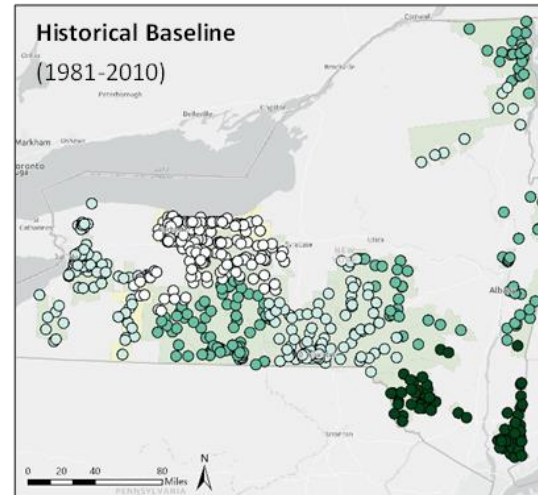
Exposure: Precipitation Findings

Key Takeaway:

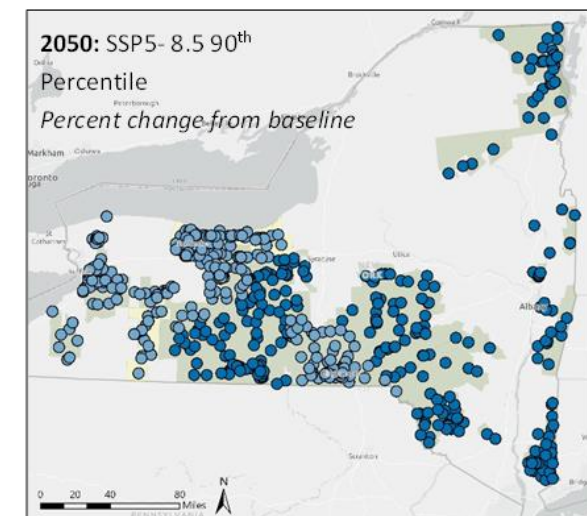
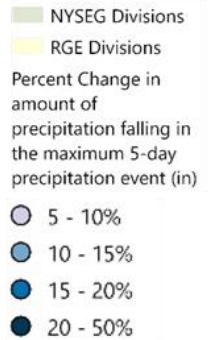
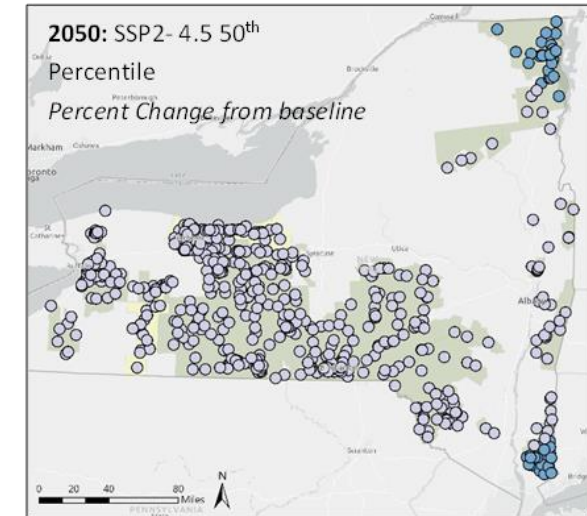
Maximum 5-day precipitation totals are projected to increase across the service area

- Historically, assets around the **Mohonk, Dobbs Ferry, and Saratoga** weather stations have experienced the most precipitation falling during the maximum 5-day event
- Highest totals are projected to continue to occur at these **Mohonk, Dobbs Ferry, and Saratoga** weather stations

Average amount of precipitation



Change in average amount of precipitation



Exposure: Flooding Findings

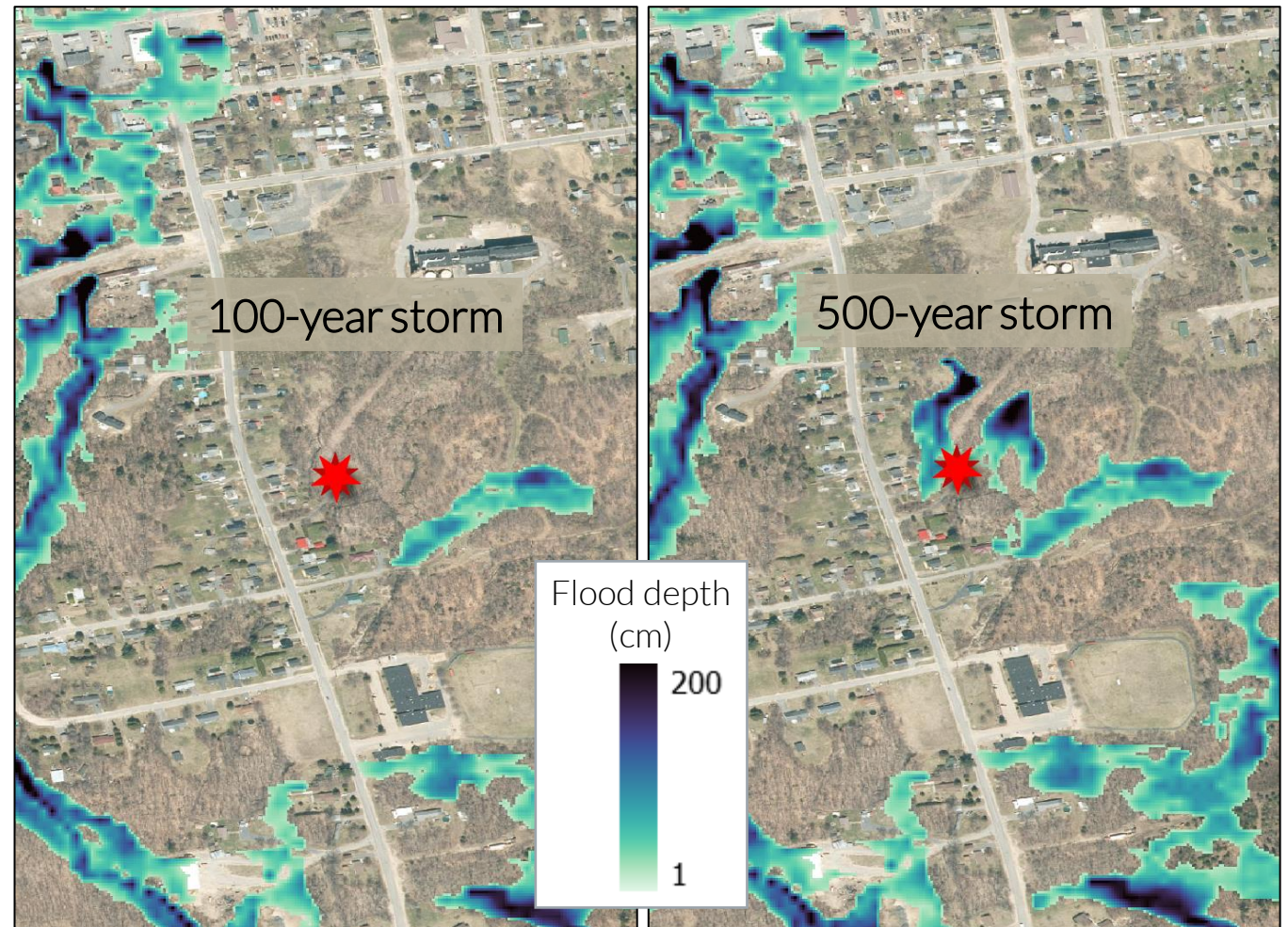
Key Takeaways

There are already significant numbers of assets in flood inundation zones for present-day 100- and 500-year events; by 2050, 100- and 500-year flood events are projected to cause deeper and more extensive flooding.

Flooding was evaluated on an asset-by-asset basis, instead of a regional basis

- Currently, approximately **16%** of substations are inundated by at least ~0.5 in. of water under the 100-year storm, and **22%** are inundated under the 500-year storm
- By 2050, on average, substations are projected to see a **~2.5 in.** increase in flood depth under the 100-year storm scenario, and an **~3 in.** increase under the 500-year storm scenario

Example asset & flood data (Dannemora Distribution Station)



Exposure: Wind Findings

Quantifying the effect of climate change potential for high-winds that are the result of unique weather events is difficult to do with a high degree of confidence. Our analysis relies on:

Extreme Wind Analysis

Quantifiable

(Quantitatively Modeled Simulations)

- Average near-surface wind-speeds
- Reproduction of events experienced at regional airports via “gust-factor”
- Utilizes 16 Global Climate Models as part of NASA simulation efforts
- Does not include most extreme windspeeds, e.g., tropical cyclones

Limited “prediction” capability of maximum possible future wind-speeds

Qualified

(High Uncertainty/Dynamic Events)

- Tropical/Extra-Tropical Cyclone
 - Intensity
 - Trajectory/Path
 - Frequency
- Uses literature review of studies specific to the analyzed phenomenon

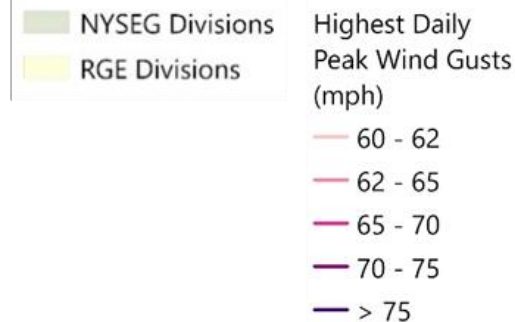
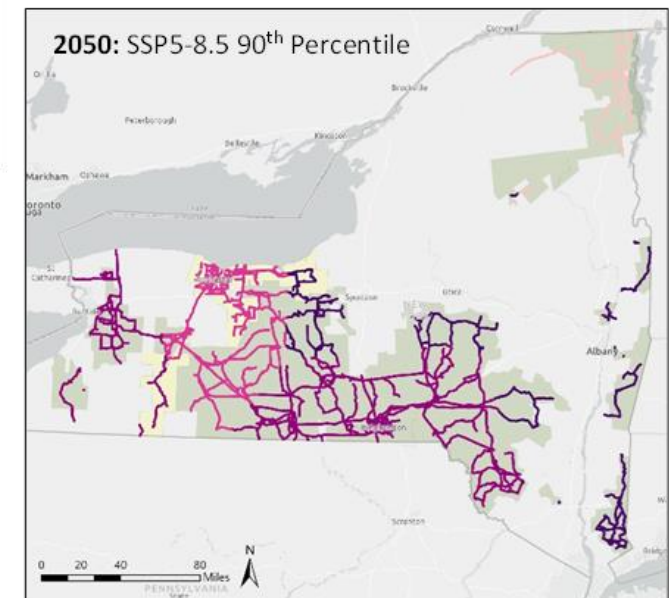
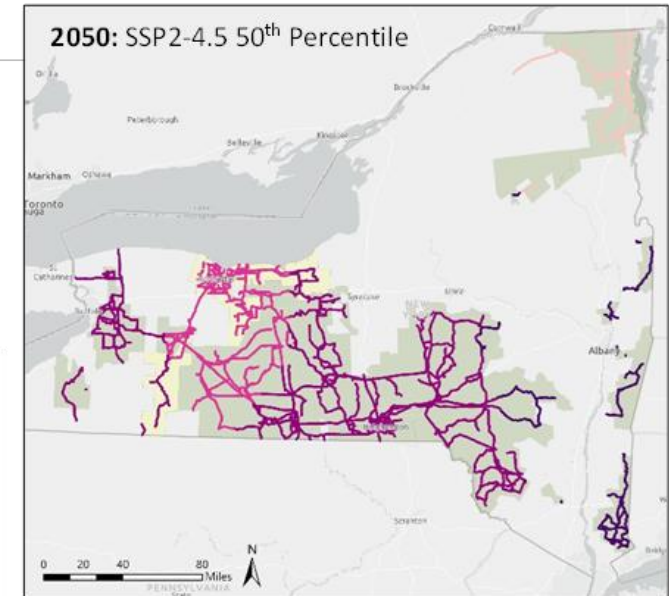
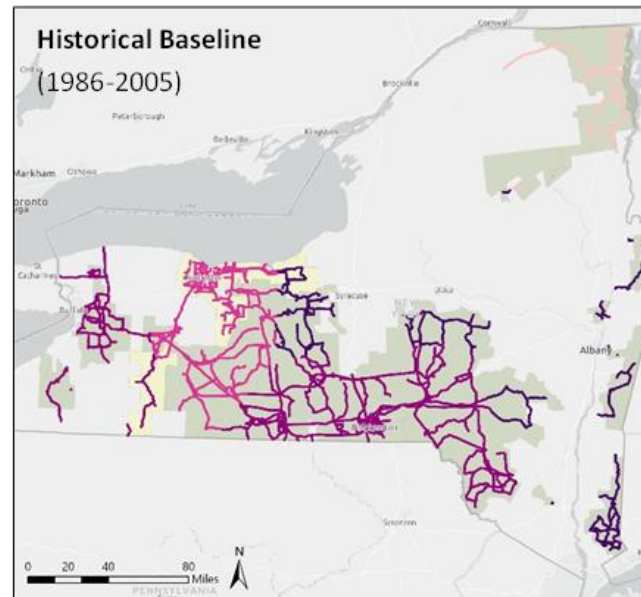
Limited to analysis from literature; cannot determine specific probabilities of storm occurrence/intensity; hard to ask “what-if” questions quantitatively

Exposure: Wind Findings

Key Takeaways:

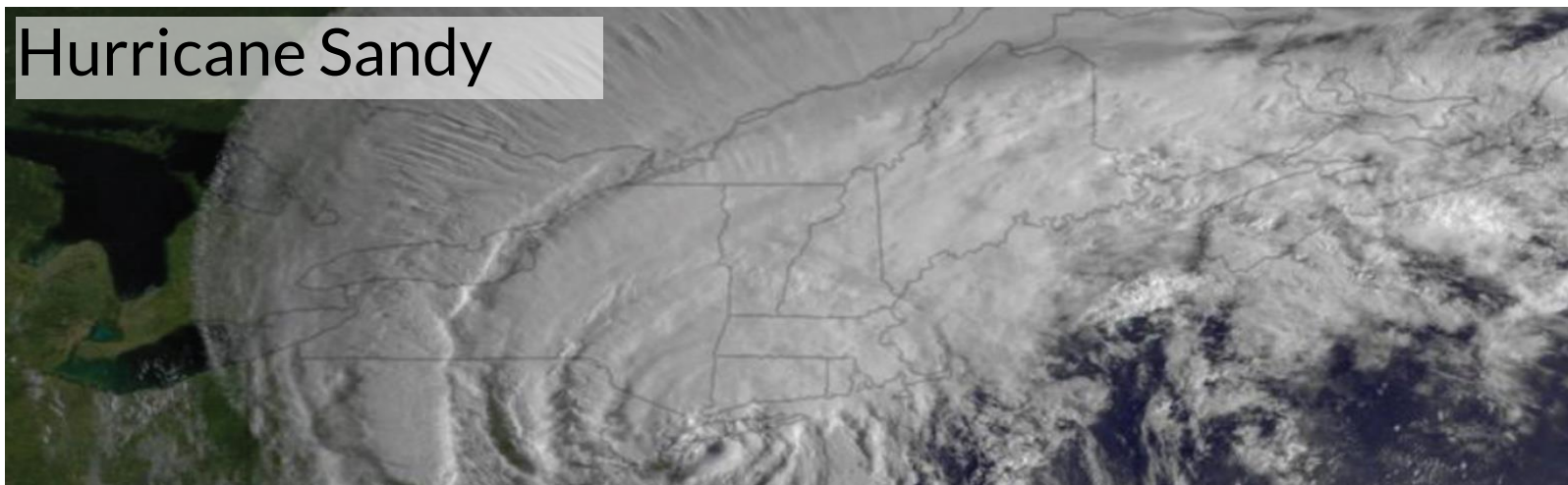
Wind projections do not indicate large increases in average wind gust speeds in future decades; however, high impact, low likelihood storm events *are* projected to intensify, which may drive higher extreme wind speeds

- Wind gust speeds in 2050 are projected to be between **3% lower and 1% higher than historical speeds**
- Wind gusts are highest at assets around Syracuse and Albany and lowest in Plattsburgh
- Even so, future tropical/extra tropical cyclone events and other low likelihood events are projected to intensify in the future; these high intensity low likelihood events may drive higher extreme wind speeds



High Impact Low Likelihood (HILL) Extreme Event Scenarios

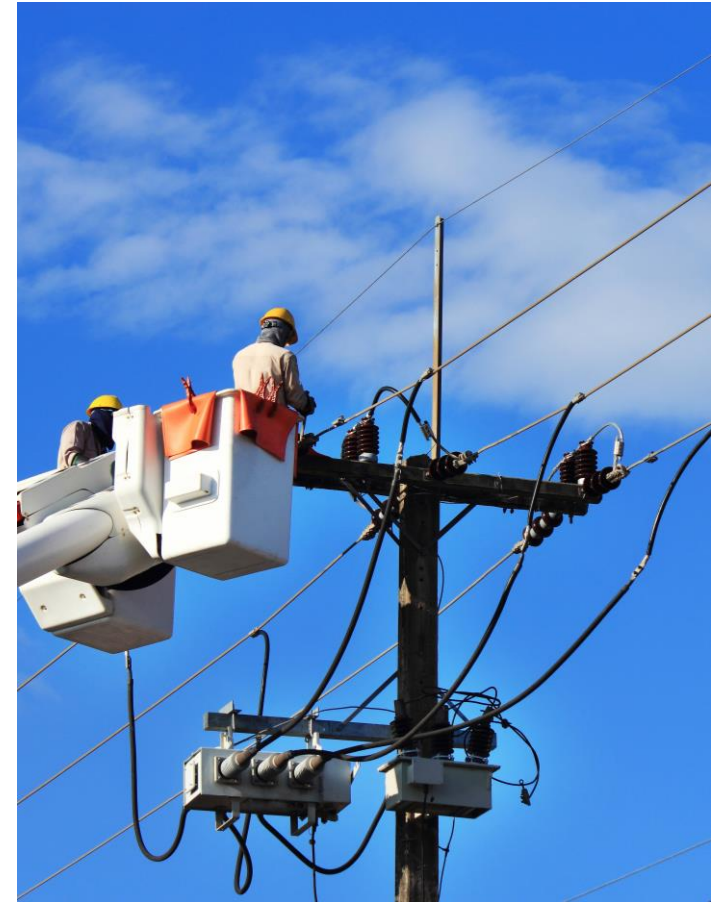
- Opportunity to explore “stress test” extreme weather and climate events—including consecutive or compounding events—that are not well resolved by standard downscaled climate models but drive potentially outsized impacts.
- Unlocks an expanded set and potential “worst-case” vulnerabilities to consider in the Vulnerability Assessment, including impacts to the system that may already be operating in a degraded state and complex restoration scenarios.
- NYSEG & RG&E are evaluating:
 1. Hurricane with tropical storm force winds and inland flooding
 2. Ice storm followed by cold snap



Check-in: Climate Data & Asset Exposure Analysis

Key takeaways from the
climate data & exposure
analysis?

Any questions?



Welcome & Introductions

Project Update

Climate Data & Asset Exposure Analysis



Sensitivity, Consequence & Potential Impact

Priority Vulnerabilities

Discussion

Next Steps

Sensitivity: Methods

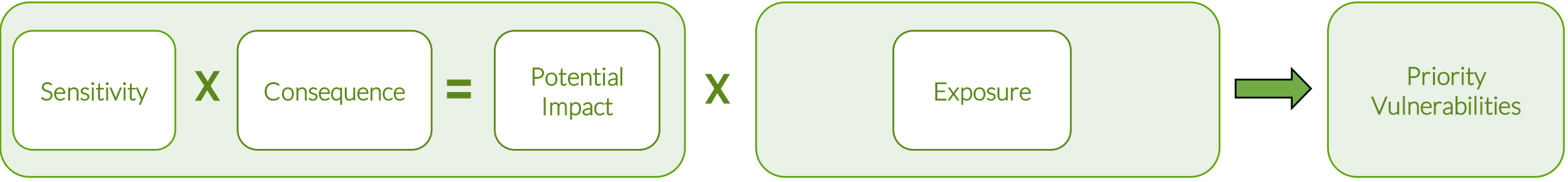
Sensitivity: the degree to which assets could be negatively affected by exposure to a climate hazard

Each asset in scope was given a sensitivity rating for each hazard, from 0 (None) to 3 (high)

These ratings were determined using ICF in-house expertise in consultation with Avangrid Project Leads

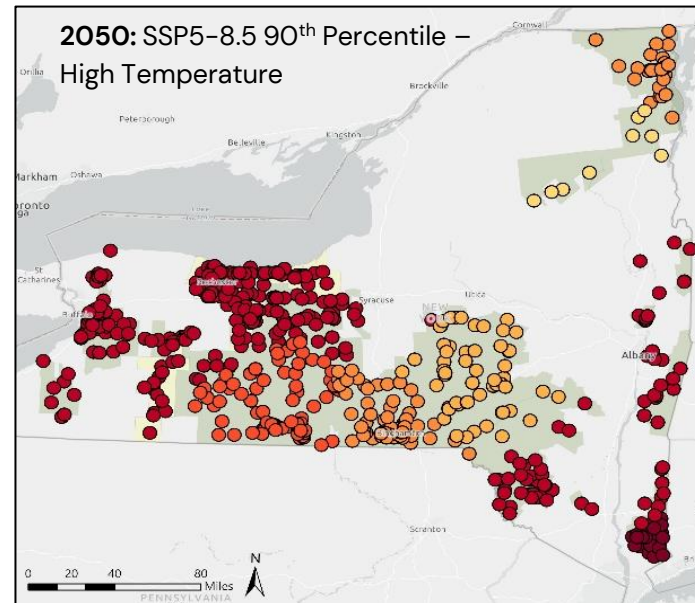
Sensitivity	
None	<ul style="list-style-type: none">Not sensitive to this hazard
Low	<ul style="list-style-type: none">Asset, operation, or system faces minimal potential adverse impact from this hazard.
Moderate	<ul style="list-style-type: none">Asset, operation, or system may be adversely affected by this hazard.Impacts are medium by one or more factors:<ul style="list-style-type: none">Impacts are only likely at a very high threshold of exposure (i.e., very high temperature, or water level).Impacts are more likely to be chronic/controlled than sudden/acute (i.e., accelerated degradation rather than catastrophic failure).
High	<ul style="list-style-type: none">Asset, operation, or system may be subject to increased risk of major and/or sudden failure in the event of hazard exposure.Asset has limited existing tolerance for exposure to this hazard (i.e., substation without existing flood protection; non-submersible padmount transformer)

Example



High Temperature				
Transmission	Sensitivity	x	Consequence	= Potential Impact
Line structures (poles/towers)	N/A	x	High	N/A
Conductors (Overhead)	Low	x	Medium	Low
Conductors (Underground)	Low	x	High	Low
Open-air current carrying components	Low	x	Medium	Low

N/A	Low	Medium	High
-----	-----	--------	------



Potential impact scores are assessed alongside **exposure** (climate data for AVANGRID service territory) to identify **priority vulnerabilities**.

These priority vulnerabilities serve as a starting point to identify and prioritize adaptation investments that will be further explored in the resilience plan.

Sensitivity: Findings



Transmission	Temperature	Wind	Inland & Riverine Flooding	Precipitation	Wind + Ice
Line structures (poles/towers)	None	High	Medium	None	High
Conductors (Overhead)	Medium	Medium	None	Low	High
Conductors (Underground)	Low	None	Low	None	None
Open-air current carrying components (i.e., switches, jumpers...)	Medium	Low	None	Low	Medium

Distribution	Temperature	Wind	Inland & Riverine Flooding	Precipitation	Wind + Ice
Structures (overhead) [includes poles]	None	High	Medium	None	High
Conductors (underground)	Low	None	Low	None	None
Conductors (overhead)	Medium	Medium	None	None	High
Transformers (overhead)	High	Low	None	None	High
Transformers (pad mount)	High	Low	High	None	Low
Regulators (pole mount)	Medium	Low	None	None	High
Capacitors (pole mount)	Medium	Low	None	None	Low
Open-air current carrying components (i.e., switches, jumpers...)	Medium	Low	None	None	Medium
Surge Arresters	Low	Low	None	Low	Medium

Substations	Temperature	Wind	Inland & Riverine Flooding	Precipitation	Wind + Ice
Substation transformers	High	Low	High	None	Medium
Substation regulators	High	Low	High	None	Medium
Circuit breakers (open air)	Medium	Low	High	None	Medium
Protection and control devices	Low	Low	High	None	Low
Instrument Transformers (CT's and PT's)	Medium	Low	High	None	Low
Control room/ Control house	Low	Low	High	None	Low
Substation Reactor	High	Low	High	None	Medium
Support Structures	None	Medium	Low	None	Medium

Sensitivity is the degree to which assets could be negatively affected by climate hazard exposures.

Consequence: Findings



Transmission	Consequences
Line structures (poles/towers)	High
Conductors (Overhead)	Medium
Conductors (Underground)	High
Open-air current carrying components (i.e., switches, jumpers...)	Medium

Distribution	Consequences
Structures (overhead) [includes poles]	Medium
Conductors (underground)	Medium
Conductors (overhead)	Low
Transformers (overhead)	Medium
Transformers (pad mount)	Medium
Regulators (pole mount)	Medium
Capacitors (pole mount)	Low
Open-air current carrying components (i.e., switches, jumpers...)	Low
Surge Arresters	Low

Substations	Consequences
Substation transformers	High
Substation regulators	High
Circuit breakers	High
Protection and control devices	Medium
Instrument Transformers (CT's and PT's)	Medium
Control room/ Control house	High
Substation Reactor	High
Support Structures	High

Consequence is the estimated magnitude of negative outcomes associated with impacts.

Potential Impact Ratings (sensitivity x consequence)



None	Low	Medium	High
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Transmission	Temperature	Wind	Inland & Riverine Flooding	Precipitation	Wind + Ice
Line structures (poles/towers)	None	High	High	None	High
Conductors (Overhead)	Medium	Medium	None	Low	High
Conductors (Underground)	Medium	None	Medium	None	None
Open-air current carrying components (i.e., switches, jumpers...)	Medium	Low	None	Low	Medium

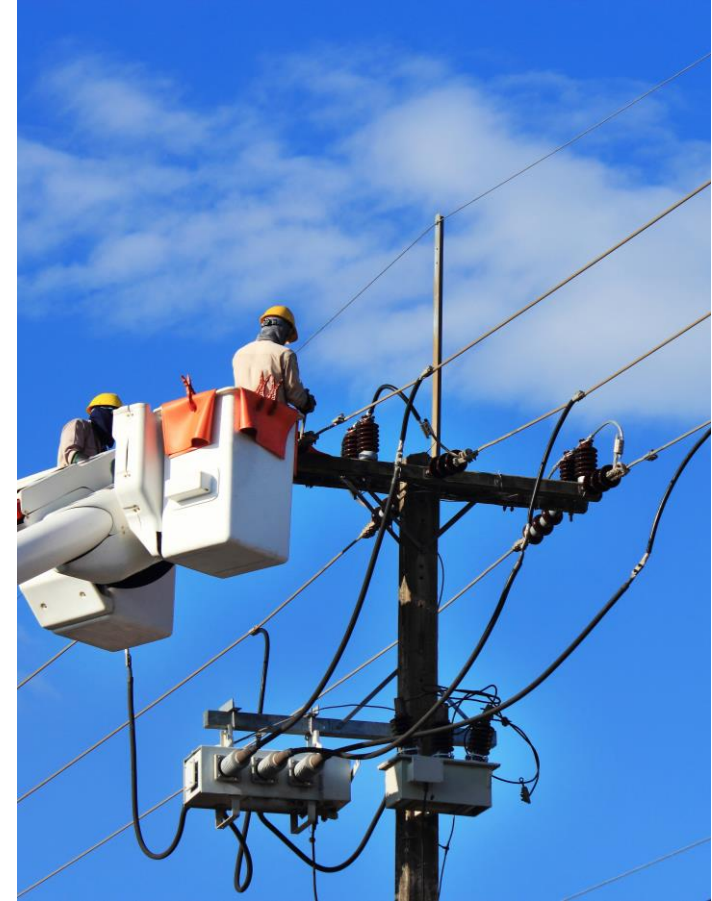
Distribution	Temperature	Wind	Inland & Riverine Flooding	Precipitation	Wind + Ice
Structures (overhead) [includes poles]	None	High	Medium	None	High
Conductors (underground)	Low	None	Low	None	None
Conductors (overhead)	Low	None	None	None	Medium
Transformers (overhead)	High	Low	None	None	High
Transformers (pad mount)	High	Low	High	None	Low
Regulators (pole mount)	Medium	Low	None	None	High
Capacitors (pole mount)	Low	Low	None	None	Low
Open-air current carrying components (i.e., switches, jumpers...)	Low	Low	None	None	Low
Surge Arresters	Low	Low	None	Low	Low

Substations	Temperature	Wind	Inland & Riverine Flooding	Precipitation	Wind + Ice
Substation transformers	High	Medium	High	None	High
Substation regulators	High	Medium	High	None	High
Circuit breakers	High	Medium	High	None	High
Protection and control devices	Low	Low	High	None	Low
Instrument Transformers (CT's and PT's)	Medium	Low	High	None	Low
Control room/ Control house	Medium	Medium	High	None	Medium
Substation Reactor	High	Medium	High	None	High
Support Structures	None	High	Medium	None	High

Check-in: Sensitivity, Consequence, & Potential Impacts

Major takeaways from this analysis?

Which concerns are most important to you?



Welcome & Introductions

Project Update

Climate Data & Asset Exposure Analysis

Sensitivity, Consequence & Potential Impact



Priority Vulnerabilities

Discussion

Next Steps

Vulnerabilities

The potential of assets, operations or customers to be affected by projected hazards, and the significance of the potential consequences.



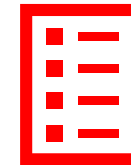
Each asset was given a **sensitivity** rating for each hazard, from 0 (N/A) to 3 (high), and a **consequence** rating.



Sensitivity and consequence ratings were considered in tandem to generate a **potential impact** score from low (green) to high (red).



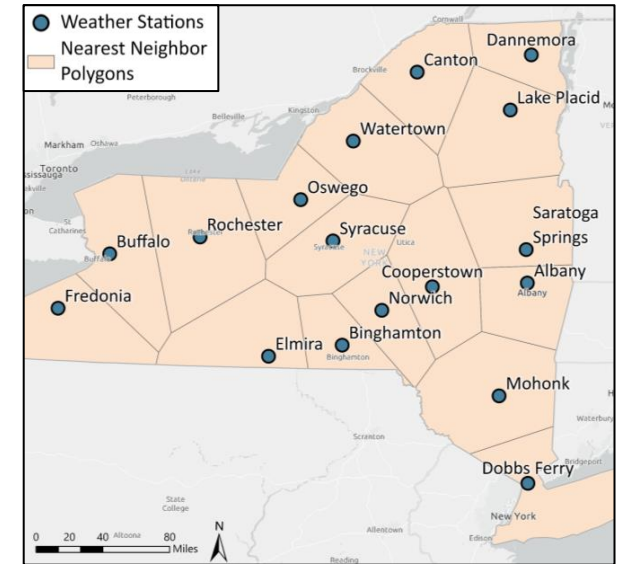
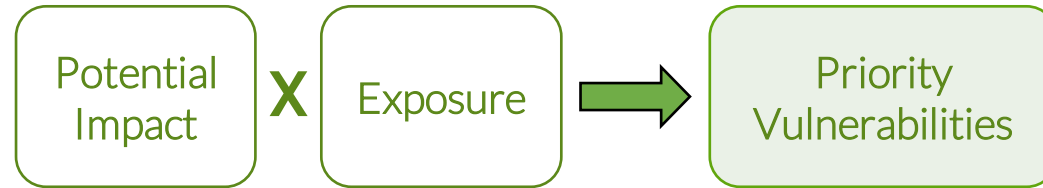
These ratings were determined through Avangrid and ICF experts' knowledge.



Potential impact scores were assessed alongside exposure data to create a list of **priority vulnerabilities**.

Preliminary Priority Vulnerabilities

Vulnerability is the potential of assets to be affected by projected hazards, and significance of potential consequences.



These asset-hazard-region combinations are **priority potential vulnerabilities** for further investigation in the resilience plan:

	Temperature	Wind	Inland & Riverine Flooding	Precipitation	Wind + Ice
Asset Families with highest impact ratings	Substations	Transmission Distribution Substations	Transmission Substations	N/A	Transmission Distribution Substations
Climate regions of highest hazard exposure	Brewster, Elmira	N/A	Floodplains span service area; evaluated on asset-by-asset basis	Brewster, Saratoga	N/A

Project Overview

Climate Change Vulnerability Study

Resilience Plan

Climate Science

Exposure

The degree to which assets, operations, or systems could face climate hazards, based on their physical locations and projected hazards.

Potential Impact

The potential for negative outcomes in the event of climate hazard exposure.

Sensitivity

The degree to which assets, operations, or systems could be affected by exposures.

Consequence

Estimated magnitude of negative outcomes associated with impacts. Incorporates criticality and adaptive capacity.

Vulnerability

The potential of assets or operations to be affected by projected hazards, and the significance of the potential consequences.

Resilience Framework

Comprehensive framework to address gradual climate change and extreme events that can guide investment planning

Key Planning, Design, Operations, and Emergency Response Changes

Resilience Measures for Next 10 and 20 Years

Estimated Costs and Benefits

Q2 2022

Q3 2022

Q4 2022

Q1 2023

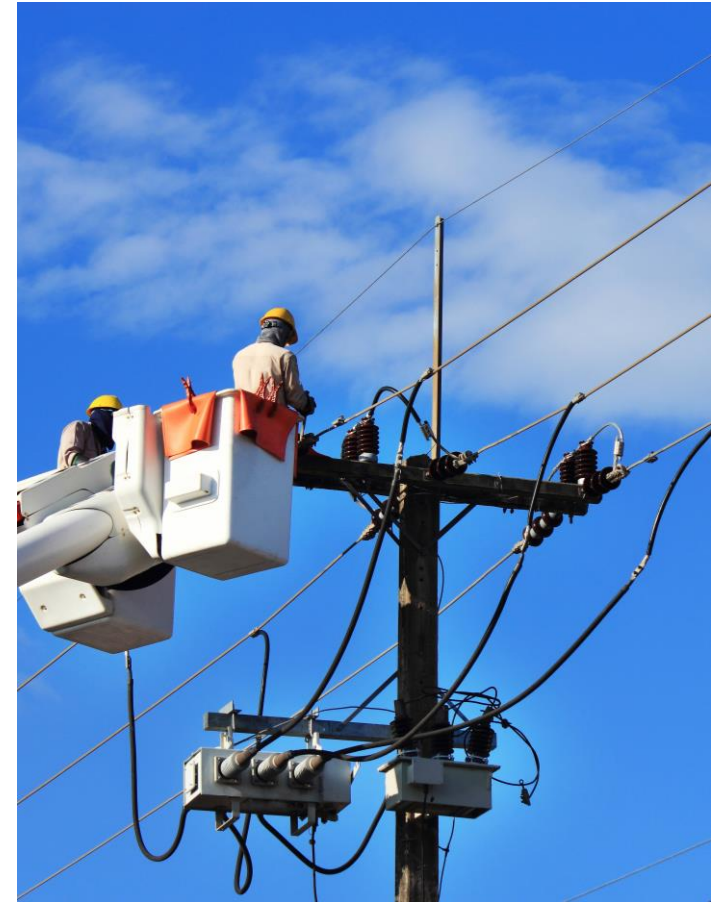
Q2 2023

Q3 2023

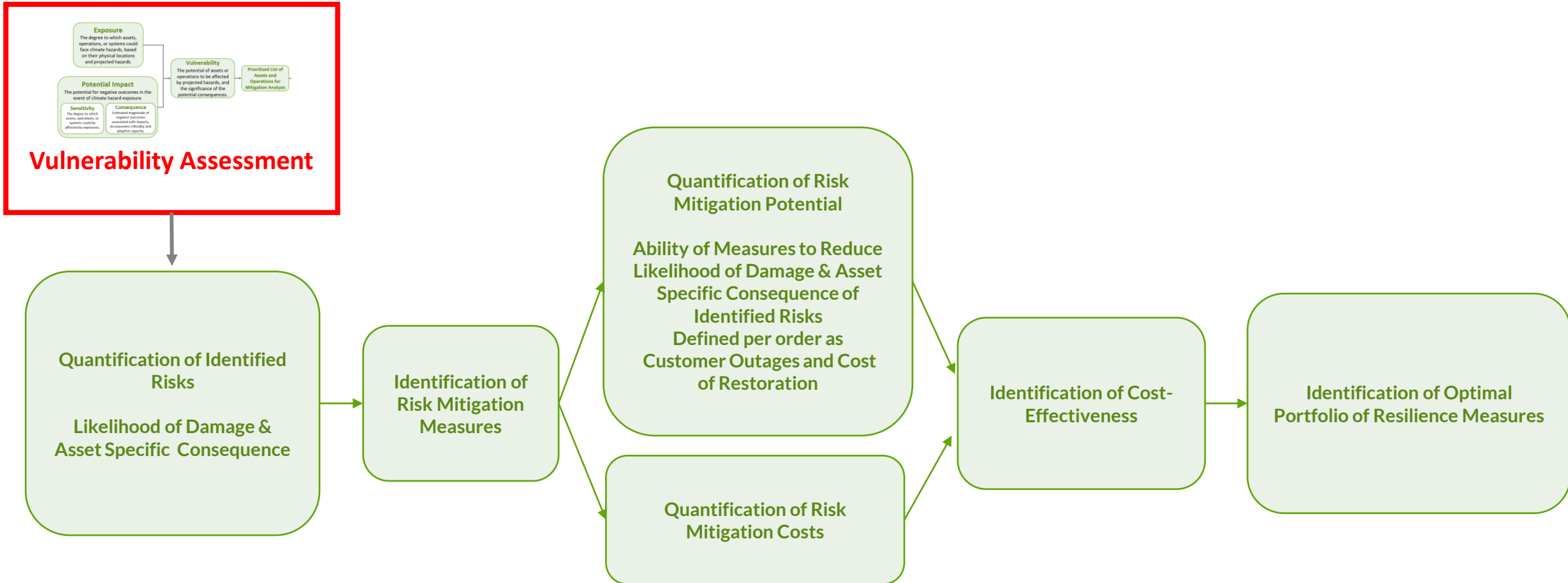
Q4 2023

Check-in: Priority Vulnerabilities

Any questions about
priority vulnerabilities
findings?



Vulnerability Assessment → Risk Assessment and Resilience Plan



Welcome & Introductions

Project Update

Climate Data & Asset Exposure Analysis

Sensitivity, Consequence & Potential Impact

Priority Vulnerabilities

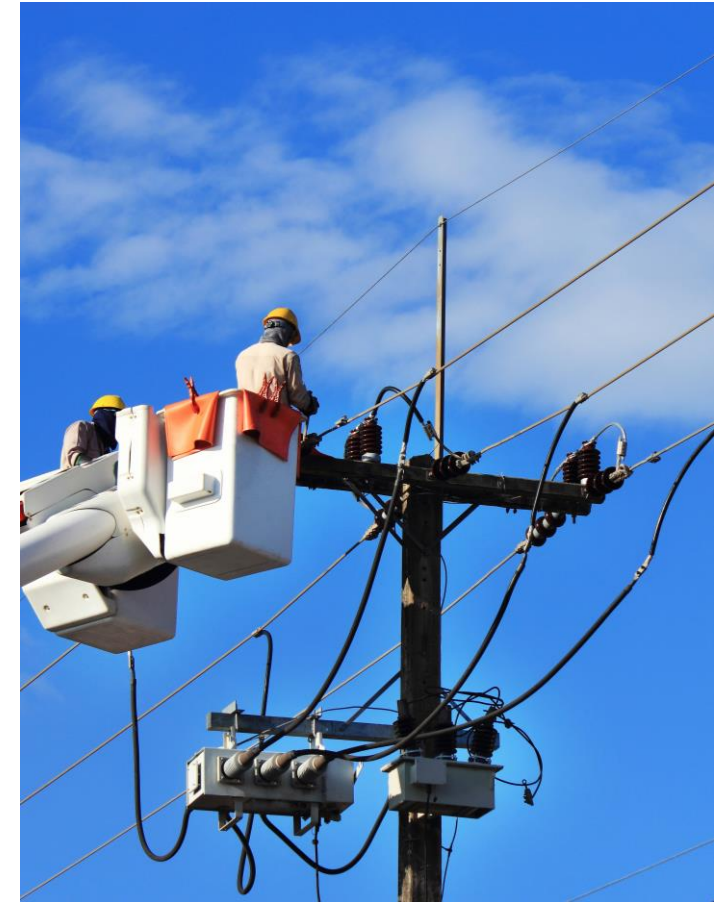


Discussion

Next Steps

Additional questions about methods or findings?

Anything you'd like to learn more about in the next update?



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Priority Vulnerabilities

Discussion

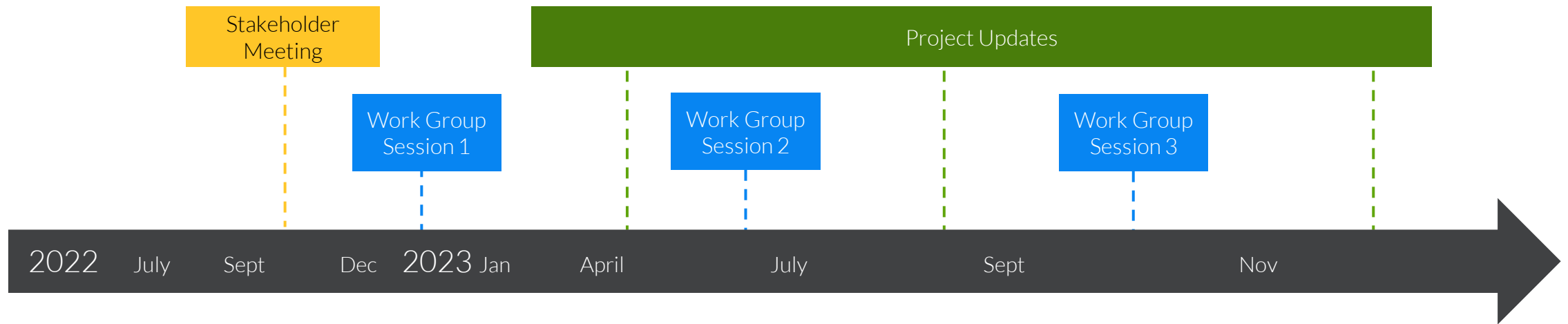


Next Steps

Continued Stakeholder Engagement Opportunities

- Updates will continue to be provided via periodic Project Update emails in 2023.
- Next Working Group meeting will be in early Fall of 2023 to further discuss the risk assessment and provide an update on the Resilience Plan
- Continue building towards the climate vulnerability study filing (Sept 2023) and resilience plan filing (Nov 2023)
- Parties are welcome to join the Working Group at any time

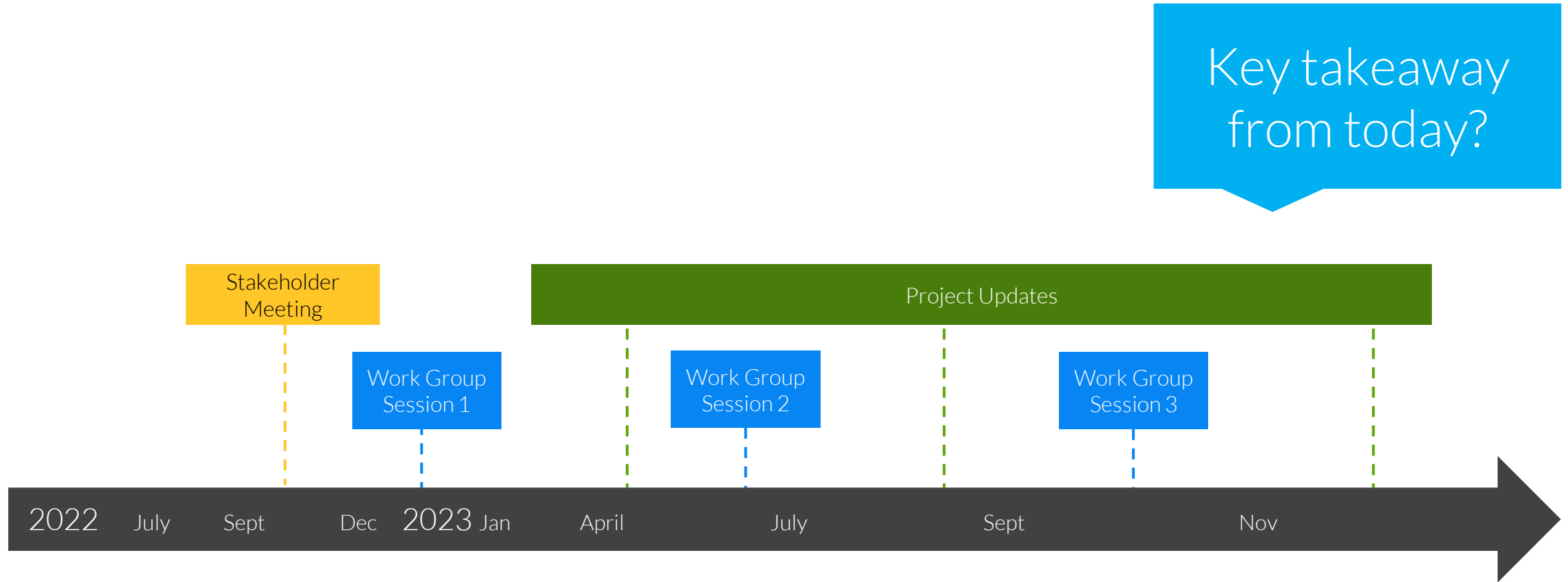
Stakeholder Engagement Timeline



Project process:



Stakeholder Engagement Timeline



Project process:





Thank You!

Please send any follow up questions or comments to:
nyseg.rge.publicaffairs@avangrid.com

Per meeting minutes of 4-12-2023

LaBella answer to mortar repair for the concrete slab honeycombing:

- A. Repairing Formed Surfaces: Surface defects include color and texture irregularities, cracks, spalls, air bubbles, honeycombs, rock pockets, fins and other projections on the surface, and stains and other discolorations that cannot be removed by cleaning.
 1. Immediately after form removal, cut out honeycombs, rock pockets, and voids more than 1/2 inch (13 mm) in any dimension to solid concrete.
 - a. Limit cut depth to 3/4 inch (19 mm).
 - b. Make edges of cuts perpendicular to concrete surface.
 - c. Clean, dampen with water, and brush-coat holes and voids with bonding agent.
 - d. Fill and compact with patching mortar before bonding agent has dried.
 - e. Fill form-tie voids with patching mortar or cone plugs secured in place with bonding agent.

Town of Boston - North Boston Town Park Restroom & Pavilion

BI-WEEKLY CONSTRUCTION MEETING MINUTES

Location: BOSTON TOWN HALL

Date: April 26, 2023

Time: 10:00am

ITEMS OF DISCUSSION:

1. Introductions
 - a. Chris Sicoli to email an updated schedule.
2. Project Progress
 - a. By Sicoli:
 - **Siding is installed.**
 - **Soffit / Fascia complete.**
 - **Exterior lighting and receptacles installed.**
 - **Block chase wall complete.**
 - **Ducts and vents for exhaust complete.**

Two Week Look Ahead:

 - **Power wash the block walls.**
 - **Wash the concrete.**
 - **Install precast on column bases.**
 - **Site clean up.**
 - **Top soil and hydro seed.**
 - **Water tap still to be complete. Jason Keding offered to make a phone call if needed to the ECWA.**
 - **Install interior ceilings.**
 - **Install doors.**
3. Payment Applications
 - 1) Submit Pencil Copy electronically to LaBella for Review five days prior to the last day of the month. It was discussed that the board meetings are the first and third Wednesday of the month.
4. Project Work Hours and Restrictions.
 - a. Sicoli stated that the hours of operation will be 7:00 am to 3:30 pm.
 - b. Typically - Utility Shutdowns: Coordinate with owner and notify no less than 72 hours. Sicoli does not anticipate any shutdowns.
5. Submittals/ RFI's/ Change Directive Procedures.

- a. All submittals have been reviewed by LaBella at this time.
5. Record Documents
- a. Maintain one clean master set of drawings to be kept on site to record as-built conditions and make any and all changes to RFI's and/or Change Orders.
 - b. Make available for inspection by Code Enforcement Official, LaBella and/or County.
6. Owner Requirements
- a. Site Use – Safety and Security
 - 1) Public Park Occupancy – keep site safe & secure.
 - b. Staging, Storage Areas and Dumpster
 - 1) Dumpster is on site.
 - c. On Site Facilities.
 - 1) Parking will be designated in specific location determine by the Town of Boston.
 - d. House Keeping Procedures.
 - 1) Contractor will be required to maintain daily clean-up.
 - 2) Daily removal of debris from the work area. Even though it is a park – please do not leave debris, **please ensure a safe work environment.**
7. Old Business
- a. Jason Keding called Russ Stoll, we were grateful for Jason placing that call. All parties know to contact Adam Massaro (ECWA) for connection.
 - **Waiting on RPZ and hot box installation Neighbors have been texting Kathleen Kogut.**
 - **Do not forgot Sicoli stated shrubs will be planted around hot box on Parkside Neighbor's Land.**
 - b. Parking/site access: Per Sicoli the site will be fully restored prior to the project's completion. **The site is extremely torn up at this time.**
 - c. **IT IS IMPORTANT TO KEEP THE SITE SAFE AND NO SAFETY HAZARDS.** The "Do Not Enter" sign will remain visible and on site until construction is completed.
 - d. Shawn Vanderdoes of the Town of Boston asked if the existing town park light poles will be reconnected by electrical work in the new pavilion, we were assured by Sicoli this would happen. **Status: Not reconnected yet.**
 - e. Tom Murphy, Code Enforcement for the Town of Boston submitted photos of the concrete slab at our project, showing the water bottle in concern. Contractor is handling removing water bottle and parging concrete. **Sicoli to repair concrete, remove water bottle and take photos of the items in question as they are resolved. Tom Tomaino stated that when they are grading the site at the end of the project, they expect to resolve the concrete issues and to provide photos of the completed resolution. Status: still to be completed.**

- f. Tom Murphy, Code Enforcement for the Town of Boston to inspect framing when complete. **Tom Murphy is to review the framing when complete, still some framing work to complete before he can inspect it.**
 - g. Electrical inspection to be conducted by a 3rd party testing agency. **Status: the 3rd party rough in has been completed.**
 - h. Shawn Vanderdoes of the Town of Boston, requested that the rebar be removed from the lawn areas, as his mowing team would like to be assured during their mowing efforts that the area is clear. **Completed.**
 - i. K.Kogut to check on the mortar repair solution for the concrete slab honey combing situation. **Gave recommendation to contractor today.**
 - j. Block to be replace that was full of mortar in the conduit. All set.
 - k. Possible punchlist date of May 18th at 10 am.
9. New Business
- a. Structural gusset plate situation. LaBella's structural engineer reported that he was waiting to hear back from Sicoli to try to work out a better solution. K. Kogut called T. Tomaino – engineer and Sicoli to discuss.
10. Construction Meeting - Bi-Weekly Construction Meetings to continue until construction is complete. **Next Meeting: Wednesday, May 10, 2023 at 10:00 am, Kathleen Kogut to conduct field visit prior to meeting.**

The above is my summation of our meeting. If you have any additions and/or corrections, please contact Kathleen Kogut at LaBella (716) 710-3041, for incorporation into these minutes. After 10 days these minutes will become part of the project documents.

Sincerely,

LABELLA ASSOCIATES, D.P.C.

A handwritten signature in blue ink that reads "Kathleen Kogut". The signature is written in a cursive, flowing style.

Kathleen Kogut, LaBella Project Manager/Project Architect

ARCHITECT'S FIELD REPORT

OWNER
 ARCHITECT
 CONSULTANT
 FIELD

**PROJECT: Town of Boston
 North Boston Town Park Restroom & Pavilion**

FIELD REPORT NO.: 19

ARCHITECT'S PROJECT NO.: #2190909.024

DATE: 4-26-2023 **TIME:** 9:45 am **WEATHER:** Mostly Sunny **TEMP. RANGE:** 48 DEGREES

EST. % OF COMPLETION % to be determined by contractor's line items in Pay Application, architect not responsible for % complete estimate. **CONFORMANCE WITH SCHEDULE (+, -)** -

WORK IN PROGRESS: Project getting close to completion. Siding installed, soffits and fascia complete, exterior lighting and receptacles installed, block chase wall complete. **PRESENT AT SITE:** Kathleen Kogut and Tom Tomaino

OBSERVATIONS



Photo 1: Photo of current site condition.

ITEMS TO VERIFY:

INFORMATION OR ACTION REQUIRED

REPORT BY: Kathleen Kogut



Photo 2: Exterior lighting installation.



Photo 3: View duct and venting in place for exhaust, also can see the block chase wall complete.



Photo 4: Block chase wall complete.

**TOWN OF BOSTON,
NEW YORK**

*Statement of Changes in Cash Balances and
Statements of Cash Receipts and Cash Disbursements of the
Town Clerk for the
Year Ended December 31, 2022*

TOWN OF BOSTON, NEW YORK
Town Clerk
Table of Contents
Year Ended December 31, 2022

	<u>Page</u>
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Statement of Changes in Cash Balances	1
Statement of Cash Receipts and Cash Disbursements— Non-Taxes and Town Clerk Fees	2
Statement of Cash Receipts and Cash Disbursements— Taxes and Assessments	3

TOWN OF BOSTON, NEW YORK
Town Clerk
Statement of Changes in Cash Balances
Year Ended December 31, 2022

	<u>Town Clerk</u>	
	<u>Non-Taxes and Fees</u>	<u>Taxes and Assessments</u>
Cash balances, January 1, 2022	\$ 3,578	\$ 100
Add: Cash receipts	71,122	7,461,081
Deduct: Cash disbursements	<u>70,540</u>	<u>7,461,081</u>
Cash balances, December 31, 2022	<u>\$ 4,160</u>	<u>\$ 100</u>

TOWN OF BOSTON, NEW YORK
Town Clerk
Statement of Cash Receipts and Cash Disbursements—Non-Taxes and Town Clerk Fees
Year Ended December 31, 2022

	Type of Funds			Total
	Petty Cash	State Fees	Town Fees	
Cash balance, January 1, 2022	\$ 200	\$ 2,701	\$ 677	\$ 3,578
Cash receipts:				
Photocopies	-	-	10	10
Death certificates	-	-	2,720	2,720
Marriage certificates	-	-	190	190
Marriage licenses	-	360	280	640
Decals	-	13,250	656	13,906
Faxes	-	-	56	56
Disposition of dog	-	-	100	100
Use of facility fees	-	-	1,050	1,050
Variance	-	-	2,850	2,850
Games of chance licenses	-	30	20	50
Games of chance proceeds	-	-	237	237
Refuse license	-	-	300	300
Building permits	-	-	16,992	16,992
Site plan review	-	-	250	250
Certificate of occupancy	-	-	225	225
Planning sub division	-	-	10,225	10,225
Telecom Facility	-	-	9,000	9,000
Special permit	-	-	150	150
Peddler permit	-	-	20	20
Miscellaneous revenue	-	-	1,059	1,059
Refuse and garbage	-	-	852	852
Bag stickers	-	-	1,233	1,233
Additional tote fees	-	-	2,333	2,333
Dog licenses	-	936	5,738	6,674
Total cash receipts	<u>-</u>	<u>14,576</u>	<u>56,546</u>	<u>71,122</u>
Cash disbursements:				
State fees	-	15,273	-	15,273
Town fees	-	-	55,267	55,267
Total cash disbursements	<u>-</u>	<u>15,273</u>	<u>55,267</u>	<u>70,540</u>
Cash balance, December 31, 2022	<u>\$ 200</u>	<u>\$ 2,004</u>	<u>\$ 1,956</u>	<u>\$ 4,160</u>

TOWN OF BOSTON, NEW YORK
Town Clerk
Statement of Cash Receipts and Cash Disbursements—Taxes and Assessments
Year Ended December 31, 2022

Cash balance, January 1, 2022		\$	100
Cash receipts:			
County and town taxes:			
Town taxes	\$ 3,167,512		
County taxes	4,279,269		
Penalties and interest	14,091		7,460,872
Interest from bank accounts			209
Total cash receipts			7,461,081
Cash disbursements:			
Remittances to Erie County Commissioner of Finance:			
County taxes and assessments			4,279,269
Remittances to Town of Boston Supervisor:			
Town taxes and assessments	3,167,512		
Penalties, fees and interest	14,091		
Interest earnings on deposits	209		3,181,812
Total cash disbursements			7,461,081
Cash balance, December 31, 2022		\$	100

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers

In order to accomplish their responsibilities and properly account for tax collections, collectors and receivers of taxes and assessments should, and in some cases must, comply with the following:

1. Maintain tax warrants, tax rolls, tax bills (statement of taxes due), and other documents relating to tax accounts.
2. Maintain a cashbook, which chronologically identifies all receipts and disbursements.
3. Maintain official bank accounts in designated depositories.
4. Issue acceptable receipt forms to acknowledge all moneys collected (tax bill and tax receipts are generally one document).
5. Deposit all moneys received in a timely manner.
For Towns Only: Deposit to the appropriate bank account(s) within 24 hours of collection.
6. Make all disbursements by check except for authorized petty cash payments.
7. **For Towns Only:** Generally, remit tax collections to the supervisor at least once a week until payment in full of all moneys payable to him/her pursuant to the warrant have been made.
8. **For Towns Only:** After payment to the supervisor in full of all moneys payable to him/her pursuant to the warrant, remit additional tax collections, if any, to the county treasurer by the 15th day of the month following collection.
9. Prepare a list of unpaid taxes at expiration of the warrant, and complete settlement with the county treasurer, if applicable.

(See, generally, Town Law Section 35, pertaining to the powers and duties of collectors, and Town Law Section 37, pertaining to the powers and duties of receivers of taxes and assessments.)

An Important Initial Step in the Audit Process for Tax Collectors and Receivers

Following the tax collection period, the tax collector or receiver is required to account for or settle up real property taxes that the collector or receiver was responsible for collecting. The accounting is made to the county treasurer, and is considered an important and integral part of any audit and/or oversight process.

Before the town board audits the records of the tax collector or receiver, a copy of the settlement sheet should be obtained and reviewed. If necessary, inquiry should be made with the county treasurer to find out if there were any known problems or concerns with the collector's or receiver's records or accounting at the time of settlement.

Note: An audit of the tax collector or receiver could be done any time after settlement with the county treasurer. Once the collector or receiver has settled with the county, there should be no further activity and the bank account balance should be zero (unless the bank, at the time of opening the account, required a minimum amount to be held in the account).

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued

Checklist for Review of Tax Collecting Officer's Records

<u>Settlement</u>	<u>YES</u>	<u>NO</u>
Is a copy of the collector's or receiver's settlement sheet available?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Have all settlement issues/concerns been adequately resolved?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Bank Accounts</u>	<u>YES</u>	<u>NO</u>
Is the bank account reconciled after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed <u>1/3/2023</u> Month Ending <u>December 2022</u>		
Note: Tax collector's bank account balance should be \$0.00 at the <u>beginning</u> of the <u>collection</u> period		

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal maintained in a manner sufficient to identify the date received, payer, tax account number, tax amount, interest amount and other appropriate information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits identified?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are bank deposits timely or (for towns) within 24 hours of collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Are pre-numbered checks used for all disbursements other than petty cash?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the tax collector or receiver?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect tax collector deposits that exceed FDIC insurance protection, when applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued

<u>Financial Reporting</u>	<u>YES</u>	<u>NO</u>
Are payments made at least weekly to the supervisor?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are receipt forms issued by the supervisor to acknowledge collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are payments made timely to the county treasurer?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Are penalties assessed/collected on late payments?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the total amount of penalties collected on overdue real property taxes comparable with that collected in previous year(s)? Do the amounts look reasonable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the tax collector or receiver treating his/her own tax bills properly, e.g., penalties, if required?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are interest earnings remitted to the supervisor and/or the county as appropriate? (Check county resolution for guidance.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are there significant safeguards for the protection of assets and cash, such as a safe or locked file cabinet, offices with locks on the door, regular deposits of cash, etc.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Comments and Conclusions

Drescher & Malecki LLP has performed the checklist for review of the Town of Boston Tax Collecting Department on behalf of the Town Board for year ended December 31, 2022. DM/4/3/2023

Appendix D – General Recordkeeping Requirements for Town Clerks

Adequate accounting records and effective procedures should be in place to account for and report town clerk financial activities properly. Some basic and essential recordkeeping and reporting procedures include the following:

1. Maintain a cashbook, which chronologically identifies all receipts and disbursements.
2. Make all disbursements by check, except as otherwise authorized by law, such as authorized petty cash disbursements.
3. Maintain official bank accounts in designated depositories.
4. Deposit all moneys received to official bank account no later than the third business day after \$250 has been collected (Town Law Section 30 [1-a]).
5. Perform a monthly reconciliation of cash with amount in the bank and related liabilities.
6. Prepare monthly reports and remit collections to the supervisor and agencies on a timely basis:
 - To the Town Supervisor – for fees and other moneys collected belonging to the town no later than the fifteenth day of each month following receipt (Town Law Section 27[1]).
 - To the New York State Department of Health – for marriage license fees on or before the fifteenth day of each month (Domestic Relations Law Section 15[3]).
 - To the New York State Department of Agriculture and Markets – Dog Licensing Unit and County Treasurer – for dog license fees on or before the fifth day of each month (Agriculture and Markets Law Section 111[1]).
 - To the New York State Department of Environmental Conservation (DEC) – for conservation (hunting/fishing) license fees as applicable via the DEC's automated system (Environmental Conservation Law Section 11-0713; 6 NYCRR Section 177.4).

The town clerk of certain towns may also serve as the tax-collecting officer (see Town Law Section 36). As collecting officer, the town clerk generally would be responsible for collecting both town real property taxes and county real property taxes that are levied within the town. A portion of the taxes collected (the amount levied by the town) is remitted to the town supervisor, and any residual amount is paid to the county treasurer (see Town Law Section 35). Because of some unique or additional legal requirements pertaining to tax collecting officers, a separate audit checklist has been developed for this portion of the clerk's functions.

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Checklist for Review of Town Clerk's Records

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely (no later than the third business day after \$250 has been collected) and recorded up-to-date? <i>Last Recorded Deposit: Date _____ Amount _____</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements made by check?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the town clerk?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>Last Recorded Check: # _____ Date _____ Amount _____</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix D – General Recordkeeping Requirements for Town Clerks continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Are bank accounts reconciled? <i>By Whom?</i> _____ <i>How Often?</i> _____ <i>Who Reviews/Verifies Them?</i> _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the bank reconciliation performed timely after the bank statement is received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Last Bank Reconciliation for Each Bank Account</u>		
<u>Bank Account</u>	<u>Date Performed</u>	<u>Month Ending</u>
Are reconciliations documented and available for review?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect town clerk deposits that exceed FDIC insurance, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (what the town clerk owes) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does the accountability amount agree with the bank reconciliation and supporting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are unissued licenses and permits (e.g., dog licenses) safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are revenues from town clerk fees comparable with those of previous years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Financial Reporting</u>	<u>YES</u>	<u>NO</u>
Are monthly reports and payments made timely to the supervisor?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments made timely to other agencies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts on monthly reports agree with cash receipts and disbursements books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Receivables <i>(if applicable, such as water rents)</i>	<u>YES</u>	<u>NO</u>
Are receivable control accounts maintained?	<input type="checkbox"/>	<input type="checkbox"/>
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	<input type="checkbox"/>	<input type="checkbox"/>

N/A
N/A

Comments and Conclusions

Erie County Southtowns Planning and Development Group Meeting

April 24, 2023

Presentation by:

- Mark Lowery, Assistant Director, Office of Climate Change, NYS Department of Environmental Conservation
- Jessica Waldorf, Chief of Staff & Director of Policy Administration, NYS Department of Public Service



**Climate Action
Council**

Overview

Climate Leadership and Community Protection Act (CLCPA) – Overview

Carbon neutral economy, mandating at least an 85% reduction in emissions below 1990 levels by 2050

40% reduction in emissions by 2030

100% zero-emissions electricity by 2040

70% renewable electricity by 2030

9,000 MW of offshore wind by 2035

6,000 MW of distributed solar by 2025

3,000 MW of energy storage by 2030

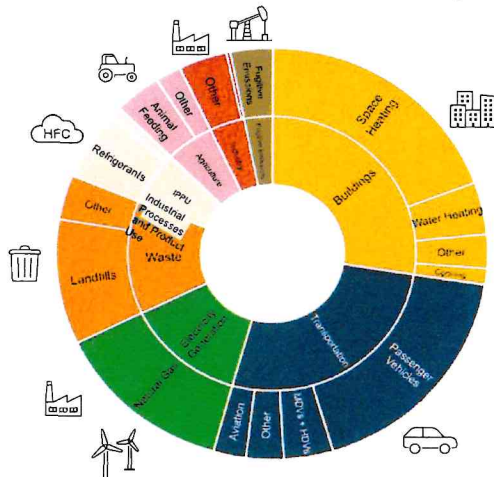
185 TBtu on-site energy savings by 2025

Commitments to climate justice and just transition

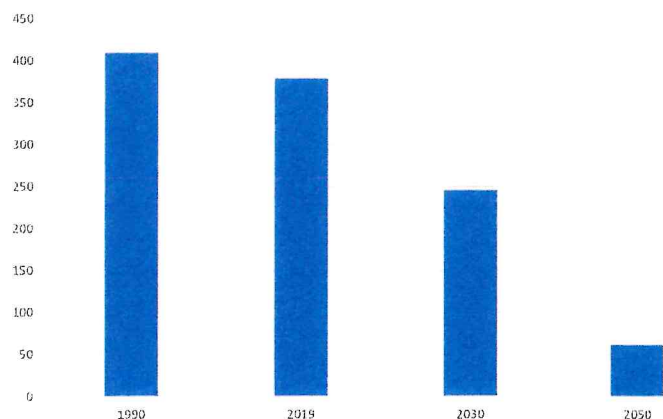
[Climate.ny.gov](https://climate.ny.gov)

GHG Emissions Reduction Requirements

Current Estimated GHG Emissions by Sector



New York State GHG Emissions (MMtCO₂e)



Development of the Scoping Plan

The Climate Act required issuance of a Scoping Plan by the end of 2022 to meet statutory emission limits

- > The Scoping Plan is the result of three years of diligent and inclusive work and builds upon recommendations from seven sector-specific Advisory Panels, the Just Transition Working Group, and the Climate Justice Working Group
- > Informed by a six-month public comment period on the Draft Scoping Plan, including 11 public hearings across the State and more than 35,000 written comments
- > Prioritizes climate justice, job creation, cost reductions, public health benefits, and minimizing emission leakage
- > Undertakes comprehensive cost-benefit analysis to show impact of interaction of strategies across sectors
- > Provides recommendations for both sector-specific and cross-sector actions to achieve the Climate Act's goals and requirements

5

Key Findings from Integration Analysis

- > **Achieving deep decarbonization is feasible by 2050:** Achieving the GHG emission limits requires action in all sectors, especially considering the Climate Act's GHG emissions accounting. Every sector will see significant transformation over the next decade and beyond, which will require critical investments in New York's economy.
- > **Energy efficiency and end-use electrification are essential parts of any pathway that achieves New York State emission limits:** Approximately one to two million efficient homes must be electrified with heat pumps by 2030. Approximately three million zero-emission vehicles (predominantly battery electric) will be needed by 2030.
- > **The cost of inaction exceeds the cost of action by more than \$115 billion:** Achieving Climate Act GHG emission limits will require significant investment accompanied by even greater benefits. The GHG emission reduction strategies result in improvements in air quality, increased active transportation, and energy efficiency interventions in low- and moderate-income (LMI) homes, which generate health benefits. Reducing GHG emissions also avoids the economic impacts of societal damages caused by climate change.
- > **Create hundreds of thousands of jobs:** In addition to health and avoided economic damage benefits, new jobs driven by Climate Act investments are estimated to outnumber potential displaced jobs by a ratio of ten-to-one in 2030, with as many as 211,000 jobs expected to be created in growing sub-sectors by 2030 and 318,000 by 2040.
- > **Net direct costs are small relative to the size of New York's economy:** Net direct costs are estimated to be up to 0.6% of New York State's economy in 2030 and 1.3% in 2050. The passage of the federal Inflation Reduction Act is a major policy development that will likely reduce the costs of decarbonization economywide.

6

Climate Justice in the Scoping Plan

The Climate Act requires that at least 35% with a goal of 40% of the benefits of New York's spending on clean energy are directed to Disadvantaged Communities

- > Disadvantaged Communities are areas burdened by cumulative environmental pollution and other hazards that can lead to negative public health effects and areas vulnerable to the impacts of climate change.
- > The Climate Justice Working Group has adopted criteria for identifying disadvantaged communities using 45 indicators of environmental exposures, burdens, climate change risks, and sociodemographic factors such as age, race, and income.
- > Disadvantaged communities were identified based on geographic, public health, environmental hazard, and socioeconomic criteria. The Disadvantaged Communities criteria will be used for four statutory purposes:
 - > Co-pollutant reductions;
 - > Greenhouse gas emissions reductions;
 - > Regulatory impact statements; and
 - > Allocation of clean energy and energy efficiency investments

Just Transition in the Scoping Plan

A fundamental objective of New York's climate agenda is to ensure new economic development opportunities across the state and a just and equitable transition for New York's existing and emerging workforce

- > The implementation of the Climate Act will result in the addition of 200,000 new jobs by 2030, and tens of thousands more jobs created through 2050. New York also stands to see ten jobs added in growing clean energy sectors for every job potentially lost in displaced subsectors.
- > At the heart of this transformational movement will be union labor. The jobs being created are good paying and family-sustaining. We recognize our partners in labor are the backbone to the state's thriving clean energy economy.
- > New York will undertake a comprehensive strategy to ensure that its clean energy transition is a just transition
 - > Provide direct displaced worker support
 - > Ensure application of labor standards
 - > Target financial support for businesses
 - > Create new and comprehensive training curricula and programs
 - > Expand comprehensive career pathway programs
 - > Leverage community engagement, stakeholder input, and market assessments
 - > Create a new Office of Just Transition to centralize and direct state planning for a smooth, equitable transition for workers

Sector and Cross-Sector Strategies

The Scoping Plan includes strategies for all sectors of the economy

- > Sector Strategies
 - > Transportation
 - > Buildings
 - > Electricity
 - > Industry
 - > Agriculture & Forestry
 - > Waste
- > Cross-Sector Strategies
 - > Economywide Strategies
 - > Gas System Transition
 - > Land Use
 - > Local Government
 - > Adaptation & Resilience

Local Government

Municipalities and other local government entities have an important role to play in meeting the Climate Act's requirements and goals. These entities are well positioned to have a far-reaching impact on community action because of their authority to enact codes and regulate land use and their leadership at the local level.

State programs that partner with communities and local governments are already contributing to the move toward a more energy-efficient future. This Scoping Plan recommends strategies to build on this momentum and respond to input provided by local leaders.

- > Establish Statewide Dashboard of Community GHG Emissions Inventories
- > Develop Local Energy Policies
- > Provide Clean Energy Siting Support
- > Promote Municipal Leadership to Support Clean Energy Adoption
- > Provide State Support and Local Guidance

Land Use

Whether for development, conservation, or a mix of uses, land use directly affects the State's carbon emissions, sequestration, and storage and impacts the achievement of Climate Act requirements and goals.

Deciding where to conserve land, where to develop, and how to arrange and design that development are critical first steps in addressing climate change through land use strategies. Three themes encompass the recommended strategies in the land use sector.

- > Protect, Restore, and Monitor Natural and Working Lands
- > Consider Forests and Farmland in Land Use Policies
- > Promote Smart Growth

Transportation

- > **Zero-Emission Vehicles and Equipment**
 - Provide enhanced ZEV purchase incentives
 - Invest in and remove barriers for ZEV charging and fueling infrastructure
 - Enhance ZEV awareness and reduce sales barriers
 - Require ZEV equipment use for State contractors and at targeted facilities
- > **Public Transportation and Smart Growth**
 - Identify, plan, and implement service enhancements in collaboration with communities
 - Improve public transportation ease of use
 - Invest in mobility-oriented development
 - Update the Smart Growth Public Infrastructure Policy Act
 - Fund new mobility options, low-emission zones, and car-free streets
- > **Market-Based Policies**
 - Enact pricing policies that influence travel choices, such as variable parking pricing, mileage-based fees
 - Enable more low-cost financing of ZEVs
 - Consider implementing a Clean Transportation Standard

Buildings

Buildings Sector: Vision for 2030 and 2050

By 2030:

- > One to two million homes and 10% to 20% of commercial space are using heat pumps for primary space heating and cooling.
- > Heat pumps become the majority of new purchases for space and water heating.
- > Hundreds of thousands of new and existing homes and commercial buildings are efficiently electrified (energy efficient + heat pumps) each year from 2030 onward.
- > Rapid market growth is projected to generate more than 100,000 new jobs in energy efficiency and clean heating and cooling.

By 2050:

- > 85% of homes and commercial building space statewide are efficiently electrified with a diverse mix of high efficiency heat pumps and thermal energy networks.
- > Zero-emission buildings will have become the most cost-effective option in a clean energy economy that supports secure jobs and demonstrates leadership in innovation.
- > New York has advanced a managed, phased, and just transition from reliance on fossil fuels in buildings to a clean energy system – in a manner that supports vibrant, healthy communities and repairs structural inequalities.

Key Approaches to Decarbonizing Buildings

Decarbonization of the buildings sector requires:

- > **Rapid and widespread energy efficiency and electrification** of space and water heating with high-efficiency heat pumps, which can be supported by the strategic utilization of alternative fuels:
 - Energy-efficient building envelopes (air sealing, insulation, windows) with good ventilation for health and comfort
 - Cold-climate air source heat pumps (ASHPs), ground source heat pumps (GSHPs), and thermal energy networks
 - Smart controls, energy storage, on-site renewables, and other features that support load flexibility and resilience
- > **Reducing embodied carbon** associated with building construction through building reuse and lower-carbon or carbon-sequestering products and materials.
- > **Low/ultra-low global warming potential (GWP) refrigerants** and alternatives to hydrofluorocarbons (HFCs).

The Scoping Plan outlines four key themes that can enable buildings sector decarbonization:

- > **Adopt Zero-Emission Codes and Standards and Require Energy Benchmarking for Buildings**
- > **Scale Up Public Financial Incentives and Expand Access to Public and Private Low-Cost Financing for Building Decarbonization**
- > **Expand New York's Commitment to Market Development, Innovation, and Leading by Example in State Projects**
- > **Transition from Hydrofluorocarbons**

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Highlighted Buildings Recommendations

Key recommendations:

- **Adopt Advanced State Codes for New Construction:** Requiring new construction to be highly efficient and to incorporate resilience features starting in 2025, and prohibiting fossil fuel combustion equipment for space conditioning, hot water, cooking, and appliances in new construction starting in 2025 for single-family and low-rise residential buildings and in 2028 for multifamily buildings with 4+ stories and commercial buildings.
- **Adopt Standards for Zero-Emission Equipment:** Phasing out fossil-fuel replacements of residential-sized HVAC/hot water equipment starting in 2030, commercial-sized HVAC/hot water equipment in 2035, and cooking and clothes drying appliances in 2035.
- **Require Energy Benchmarking and Disclosure:** Starting with buildings larger than 10,000 sq. ft. in 2024, require reporting on building energy consumption to inform decisions on upgrades and performance standards.
- **Scale Up Public Financial Incentives for Building Decarbonization:** Scale up incentives to reduce the upfront cost and accelerate adoption, and prioritize dedicated financial support programs for LMI households, affordable and public housing, and in Disadvantaged Communities to enable these New Yorkers to make and benefit from energy upgrades that improve housing quality with careful attention to affordability.
- **Expand Access to Low-Cost Financing:** Support expansion/creation of financing products to fund building upgrades and zero-emissions equipment purchases.

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Highlighted Buildings Recommendations

➤ Key recommendations:

- **Support Development of Thermal Energy Networks:** Work together across multiple State agencies, utilities, affected workers and unions, local governments, and private-sector partners to support clean thermal energy networks and workforce development/training.
- **Workforce and Market Development:** Expand investments in workforce development, training, and job placement to create new employment opportunities and support quality installation and construction. Scale up awareness and consumer education. Promote technology transfer and in-state manufacturing/businesses for innovative technologies and design approaches, including low-embodied carbon construction and products.
- **Transition Away from Hydrofluorocarbons (HFCs):** Support R&D, education, and training to support the use of more climate-friendly refrigerants in place of HFCs, which are a potent greenhouse gas conventionally used in refrigeration; heating, ventilation, and air-conditioning (HVAC) equipment; and certain other building products.

Electricity

Electricity Sector: Vision for 2030 and 2050

By 2030:

- > 70% of statewide electricity comes from renewable energy sources as required by the Climate Act.
- > 10,000 megawatts (MW) of distributed solar and 6,000 MW of energy storage installed.
- > Aggressive deployment of existing renewable energy technologies such as wind, solar, and storage.
- > Address barriers to construction and operation of renewable energy to accelerate the pace of development and reduce the cost of decarbonizing the electric grid.

By 2050:

- > 9,000 MW of offshore wind installed by 2035 and a zero-emission electricity system by 2040 as required by the Climate Act.
- > Annual electricity demand growth of 100% to 110% by 2050, depending on the scale and timing of electrification and whether there are other clean alternatives for the transportation and building sectors.
- > Level of electrification needed to achieve the GHG emissions reduction requirements will increase overall electric load and shift the system peak demand from summer to winter.
- > Increased load flexibility and controllability of the electric grid and new and upgraded transmission and distribution systems will be needed statewide.

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Electricity Sector Summary

- **High-level outcome:** Annual electricity demand will more than double by 2050, depending on the scale and timing of electrification and whether there are other clean alternatives for the transportation and building sectors. Need to scale up clean energy resources, such as land-based wind and solar, offshore wind, hydropower, fuel cells that use renewable fuels, and energy storage.
- **Key recommendations:**
 - **Transform Power Generation:** Aggressive deployment of clean energy resources to decrease use of fossil fuels in the electricity sector. Programs and policies that support and encourage clean resources will be continually evaluated to ensure deployment is occurring at the pace necessary to achieve the Climate Act's requirements and goals.
 - **Retirement and/or Repurposing of Fossil Fuel Fired Facilities:** PSC should evaluate options to retire and/or repurpose existing fossil fuel electric generation facilities as part of required biennial reviews of the renewable energy program.
 - **Accelerate Growth of Large-Scale Renewable Energy Generation:** Support successful programs and identify T&D needs.
 - **Facilitate Distributed Energy Resources:** Accelerate adoption of programs and technologies that increase hosting capacity such as flexible interconnection and hybrid systems.
 - **Support Clean Energy Siting and Community Acceptance:** Agrivoltaics, Clean Energy Development Mapping tool, education.
 - **Promotion of Community Choice Aggregation:** Continued support for CCA programs where communities choose 100% renewable energy supply, enabling zero-emission microgrids and district systems, and ensuring strong consumer protections.
 - **Enhance the Grid:** Enhancements to improve the efficiency and delivery of electricity, facilitate the integration of renewable energy, prioritize clean resources, and ensure electric grid reliability and security.
 - **Deploy Existing Storage Technologies:** Increased funding for energy storage deployment and incorporation of energy storage into energy delivery and transmission planning.
 - **Invest in Transmission and Distribution Infrastructure Upgrades:** Expansion of transmission and distribution systems, DEC SF6 emissions regulations, increasing hosting capacity, and port infrastructure investment for offshore wind development.

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Electricity Sector Summary

➤ Key recommendations:

▪ Enhance the Grid (Cont.)

- **Improving Reliability Planning and Markets:** Market improvements with the NYISO (continuous evaluation of market products, requirements and technology standards for resource participation; wholesale market eligibility participation rules; wholesale market energy price signals; etc.)
- **Advancing Demand Side Solutions:** Reducing peak demand and increasing demand response programs.
- **Invest in New Technology:** Scoping Plan analysis and current studies show that the 100x40 goal requires 15 gigawatts (GW) to 45 GW of electricity from zero-emission, dispatchable resources in 2040 to meet demand and maintain reliability, although that gap may change over time depending on forecasted demand. Addressing this gap will require identifying and developing solutions for dispatchable technologies, like storage or nuclear power, that can be called on as needed to balance supply and demand.
 - **Determine Zero-Emission Technologies:** PSC to identify, explore, evaluate, and support the development of dispatchable technologies and solutions as they emerge to support a zero-emission electricity system by 2040.
 - **Alternative Fuels:** State should prioritize zero-emission resources (such as storage, energy efficiency, and renewable energy) where feasible. Green hydrogen and RNG should be targeted to strategic uses or when needed for safety, reliability, resilience or affordability and should demonstrate air quality, health and life cycle GHG benefits including avoiding localized pollution in Disadvantaged Communities before implementation.
 - **Nuclear Generation:** State should evaluate the role of existing nuclear reactors within the 100x40 requirements as part of policy actions needed prior to the cessation of the State's Zero Emissions Credit program in 2029, and also include the time needed for potential federal and State relicensing of these facilities and the time to determine refueling options for the different reactors. In addition, the State should consider the potential contribution of advanced nuclear technologies in achieving 100% zero-emission electricity by 2040.

Economywide

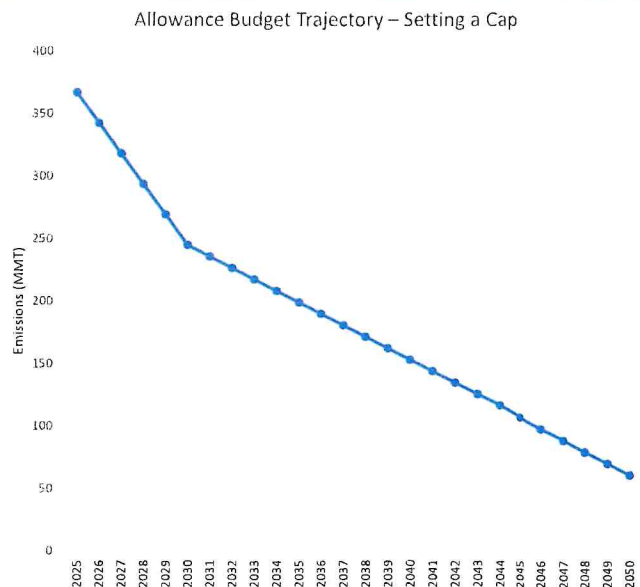
Economywide Cap-and-Invest Program

- > Advance an economywide cap-and-invest program that establishes a declining cap on greenhouse gas emissions, limits potential costs to economically vulnerable New Yorkers, invests proceeds in programs that drive emission reductions in an equitable manner, and maintains the competitiveness of New York industries.
- > **In addition, at the direction of Governor Hochul, these guiding principles will be incorporated:**
 - *Affordability*: Craft a program to deliver money back to New Yorkers to ensure energy affordability
 - *Climate Leadership*: Catalyze other states to join New York, and allows linkage to other jurisdictions
 - *Creating Jobs & Preserving Competitiveness*: Protect existing jobs and support new and existing industries
 - *Investing in Disadvantaged Communities*: Ensure 35%+ of investments benefit DACs
 - *Funding a Sustainable Future*: Support ambitious clean energy investment

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Cap-and-Invest Program: How it Works

- > How does cap-and-invest work?
 - Over the coming year, DEC and NYSERDA will design a program that sets an annual cap on the amount of pollution that is permitted to be emitted in New York. Every year, the pollution cap will be set lower to meet our greenhouse gas emission reduction requirements.
 - Large-scale greenhouse gas emitters and distributors of heating and transportation fuels will be required to purchase allowances for the emissions associated with their activities.
 - The Cap-and-Invest Program will incentivize businesses, and other entities to transition to lower-carbon alternatives. Proceeds will support:
 - the State's critical investments in climate mitigation, energy efficiency, clean transportation, and other projects
 - Climate Action Fund with funding that will be delivered back to New Yorkers annually to ensure energy affordability



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Mark Lowery

Assistant Director
Office of Climate Change
New York State Department of
Environmental Conservation
625 Broadway
Albany NY 12233-1030
Mark.Lowery@dec.ny.gov



Connect with us:

- DEC: www.dec.ny.gov
- Climate Leadership and Community Protection Act: <https://climate.ny.gov/>
- Community Risk and Resiliency Act: www.dec.ny.gov/energy/102559.html
- Climate Smart Communities: <https://climatesmart.ny.gov/>
- Facebook: www.facebook.com/NYSDEC
- Twitter: twitter.com/NYSDEC
- Flickr: www.flickr.com/photos/nysdec



COUNTY OF ERIE

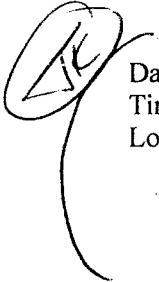
MARK C. POLONCARZ

COUNTY EXECUTIVE

April 26, 2023

Dear Affirmative Action Officer:

Erie County passed a local Fair Housing Law on May 22, 2018. As the Elected Official and/or Affirmative Action Officer for your municipality, we are sending this letter to inform you of upcoming training opportunities on the new law. Details of the trainings are as follows:

 Date: Tuesday, May 9th, 2023
Time: 10 a.m.
Location: Zoom Webinar

Date: Tuesday, May 23rd, 2023
Time: 10 a.m.
Location: Zoom Webinar

If you recently attended a Fair Housing training for your community, we still encourage you to attend one of these upcoming trainings to learn about the law and how it effects the community you serve. As you know, in order for **Erie County Consortium municipalities** to receive federal Community Development Block Grant (CDBG) funds from our department for eligible community projects, the Affirmative Action Officer must attend at least one fair housing training session **every three years**. The training will be held through zoom. **Please use the above links for the session you plan on attending.**

It is important that you attend one of the trainings if you are a newly appointed officer or have not attended a training in three or more years. If this applies to you but you cannot attend either training listed above, please contact me to make other arrangements. If you no longer serve as an Affirmative Action Officer, please notify me so I can update our records.

Best Regards,



--
Jean Bennett | Senior Housing Specialist
Erie County | Environment & Planning
95 Franklin St., Room 1063 | Buffalo, NY 14202
P: +1(716)858-1374 | F: +1(716)858-7248
Jean.Bennett@erie.gov | <http://www.erie.gov>



April 18, 2023

Jason Keding
Town Supervisor
Town of Boston
8500 Boston State Rd.
Boston NY 14025

Re: Notice for Interconnection Agreement

Dear Mr. Keding:

Please note that an interconnection agreement has been executed for the following project(s):

Address / Project Name	Tax ID	Municipality	Execution Date	Deposit Date
Feddick Road	225.00-2-1.11	Boston	6-Mar-23	28-Feb-23

Please feel free to contact me with any questions. Thank you.

Yours very truly,

A handwritten signature in cursive script that reads "Brian Dunleavy".

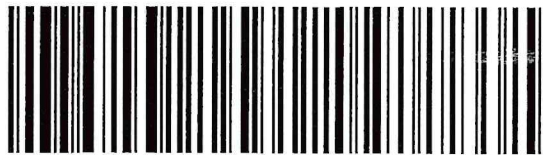
Brian Dunleavy
brian.dunleavy@delawareriversolar.com

625574X8X4XPRI
Brian J Dunleavy
Delaware River Solar
140 East 45th St
Ste 32B-1
New York, NY 10017



CERTIFIED MAIL

USPS CERTIFIED MAIL™



9214 7901 3247 3400 1813 3807 61

SIGNATURE REQUIRED PER DMM 3.1.1

1*****SNGLP 480

Jason Keding
Town of Boston
8500 Boston State Rd
Boston, NY 14025-9648





APR 24 2023 AM 9:54

COUNTY OF ERIE
DEPARTMENT OF ENVIRONMENT AND PLANNING

DANIEL R. CASTLE, AICP
COMMISSIONER

THOMAS E. BAINES, ESQ
DEPUTY COMMISSIONER

April 20, 2023

Honorable Jason A. Keding
Supervisor Town of Boston
8500 Boston State Road
Boston, NY 14025

Dear Supervisor Keding:

This letter pertains to the 2003 Local Cooperation Agreement and 2014 Amendments to the 2003 Agreement between the Town of Boston and Erie County relative to the Erie County Community Development Block Grant Consortium.

Please be aware that, by its terms, the Agreement will be renewed for an additional three years (2024 through 2026) unless the Municipality provides a written notification to my attention indicating its desire to terminate the Agreement. Such action would remove the Municipality from Consortium membership and thus from eligibility for receiving Federal Community Development Block Grant funds under the Consortium's Entitlement Program for the 2024 through 2026 program years. The Municipality would also be unable to access funds through the federal HOME Investment Partnership Program for the same period.

It should also be noted that if your Municipality chooses to remain with the urban county, it is also a participant in the HOME Program if the urban county receives HOME funding and may only receive a formula allocation under the HOME Program as part of the urban county, although this does not preclude the urban county or a unit of government within the urban county from applying to the State for HOME funds, should it be allowed by New York State.

By remaining with the urban county, your Municipality is also a participant in the Emergency Solutions Grant (ESG) Program and may only receive a formula allocation under the ESG Program as a part of the urban county, although this does not preclude the urban county or a unit of government within the urban county from applying to the State for ESG funds, if so allowed by New York State.

The 2003 Agreement will be automatically renewed for the three-year period unless we receive a written termination notice from your Municipality by the close of business June 2, 2023. Said notice must also be sent to Ms. Elizabeth McClam, Buffalo HUD Office, 300 Pearl Street, Ste 301, Buffalo, New York 14202.

One final point, should your Municipality choose to remain within the urban county, it is ineligible to apply for grants under the HUD-Administered Small Cities or State CDBG programs while it is part of the urban county.

Should you have any questions, do not hesitate to contact Paul D'Orlando at 858-2194.

Very truly yours,

Daniel R. Castle
Commissioner

PJD/jw
C: Paul D'Orlando

cooperation agreement_merge to Consortium

OFFICE OF THE COMMISSIONER

New York State Department of Environmental Conservation
625 Broadway, 14th Floor, Albany, New York 12233-1010
P: (518) 402-8545 | F: (518) 402-8541
www.dec.ny.gov

Honorable Jason Keding
Supervisor
Town of Boston
8500 Boston State Road
Boston, NY 14025

APR 14 2023

Dear Supervisor Keding:

On behalf of the New York State agencies sponsoring the Climate Smart Communities Program, I congratulate you and the Town of Boston on adopting the Climate Smart Communities Pledge. Climate change is the defining issue of our generation; your commitment to reduce greenhouse gas emissions and prepare your community to deal with the effects of climate change will help protect both our citizens and our environment.

The Climate Smart Communities Program is an important partnership between local and state governments that makes a positive difference in the lives of New Yorkers. The program focuses on technical, financial, and leadership resources to help local governments reduce greenhouse gas emissions and adapt their communities to a changing climate.

The Climate Smart Communities Program is a joint effort of seven New York State agencies: Department of Environmental Conservation (DEC), Department of State, Department of Transportation, Department of Health, Department of Public Service, New York Power Authority, and the New York State Energy Research and Development Authority. DEC's Office of Climate Change acts as the administrator for Climate Smart Communities.

Guidance for the initial climate-smart steps that communities can take is available at www.dec.ny.gov/energy/76483.html. Learn how the Climate Smart Communities Certification Program honors the municipal leaders who demonstrate the economic and environmental benefits of local climate action at <https://climatesmart.ny.gov/>.

This is an "all-hands-on deck" moment in history. New York State is leading the nation with the passage and implementation of the Climate Leadership and Community Protection Act (<https://climate.ny.gov/>) which requires state-wide greenhouse gas emission reductions of 85 percent by 2050, prioritizes the development of our state's green workforce through investments in renewable energy, and calls on the state to prioritize emissions reductions and clean energy investment in disadvantaged communities and realize climate justice for all New Yorkers. None of this agenda will be possible without the work of our local governments. Your leadership in addressing climate change will be critical to all of us meeting our ambitious goals.

Please contact Dazzle Ekblad at (518) 402-8448 or climatesmart@dec.ny.gov if you have any questions regarding the program.

Sincerely,

A handwritten signature in black ink, appearing to read 'Basil Seggos', with a stylized flourish at the end.

Basil Seggos
Commissioner

c: D. Ekblad

SLFRF Compliance Report - NY1405 - P&E Report - 2023

Report Period : Annual March 2023

Recipient Profile

Recipient Information

Recipient UEI	ZNNCSKUL57R4
Recipient TIN	166002185
Recipient Legal Entity Name	Town Of Boston, NY
Recipient Type	Metro City or County
FAIN	
CFDA No./Assistance Listing	
Recipient Address	8500 Boston State Road
Recipient Address 2	
Recipient Address 3	
Recipient City	Boston
Recipient State/Territory	NY
Recipient Zip5	14025
Recipient Zip+4	
Recipient Reporting Tier	Tier 5. Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding, and NEUs that are allocated less than \$10 million in SLFRF funding
Base Year Fiscal Year End Date	12/31/2022
Discrepancies Explanation	
Is the Recipient Registered in SAM.Gov?	Yes

Project Overview

Project Name: North Boston Park Shelter

Project Identification Number	190
Project Expenditure Category	6-Revenue Replacement
Project Expenditure Subcategory	6.2-Non-federal match for other Federal Programs
Status To Completion	
Total Cumulative Obligations	\$366,700.00
Total Cumulative Expenditures	\$187,072.90
Current Period Obligations	\$366,700.00
Current Period Expenditures	\$187,072.90
Project Description	The Town of Boston tore down an unsafe structure and reconstructed a new open air pavilion and public restroom in the park at the north end of town. This building will provide restrooms, water fountains, and covered picnic tables for anyone frequenting the park's walking trails, playground, or sports fields.

Project Name: Watermain Replacement - Boston State Road

Project Identification Number	16013
Project Expenditure Category	6-Revenue Replacement
Project Expenditure Subcategory	6.2-Non-federal match for other Federal Programs
Status To Completion	Completed 50% or more
Total Cumulative Obligations	\$315,879.00
Total Cumulative Expenditures	\$297,728.32
Current Period Obligations	\$315,879.00
Current Period Expenditures	\$262,101.32
Project Description	The Town of Boston is replacing approximately 1,150 feet of watermain along Boston State Road. The project consists of the construction of new 12-inch PVC watermain and associated services, valves, and hydrants. This section of watermain is the primary feed into the Town's Water District #1 infrastructure. Both engineering costs and construction costs are considered eligible project expenses.

Report

Revenue Replacement

Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying revenue loss?	Yes
Revenue Loss Due to Covid-19 Public Health Emergency	\$828,407.76
Were Fiscal Recovery Funds used to make a deposit into a pension fund?	No
Please provide an explanation of how revenue replacement funds were allocated to government services	The Town of Boston is allocating the funds towards general government services regarding water infrastructure and parks and recreation. The Town will be using its funding towards updating the 50-year-old water infrastructure that has been starting to have more frequent breaks as well as the construction of an updated park shelter including bathrooms and an outdoor picnic area. As of 3/31/2023, the first water project and the park shelter are almost completed, whereas the other anticipated water projects have not completed the bid process yet.

Overview

Total Obligations	\$682,579.00
Total Expenditures	\$484,801.22
Total Adopted Budget	\$0.00
Total Number of Projects	2
Total Number of Subawards	0
Total Number of Expenditures	0

Certification

Authorized Representative Name	Elysia Pericak
Authorized Representative Telephone	716-941-6113 Ext. 124
Authorized Representative Title	Bookkeeper
Authorized Representative Email	bookkeeper@townofboston.com
Submission Date	4/27/2023 4:28 PM

**American Rescue Plan Act (ARPA)
Coronavirus State & Local Fiscal Recovery Fund (CSLFRF)**

AUD runs 1/1 - 12/31
ARPA Report 4/1 - 3/31

Vendor	Contract/ Project #	Invoice #	Description/Work Completed	Amount	Invoice Date	Expense Account	Expense Year
4/1/21 - 12/31/21							
Clarke Patterson Lee	16013.00	74527	Boston Road Water Main - Services Ending 3/26/21 (100% Survey & Mapping Cost / 10% Design Cost)	\$ 16,511.00	4/7/2021	H01-8340-0200	2021
Clarke Patterson Lee	16013.00	75098	Boston Road Water Main - Services Ending 4/23/21 (40% Design Cost)	\$ 6,624.00	5/5/2021	H01-8340-0200	2021
Clarke Patterson Lee	16013.00	75767	Boston Road Water Main - Services Ending 5/21/21 (30% Design Cost)	\$ 4,968.00	6/4/2021	H01-8340-0200	2021
Clarke Patterson Lee	16013.00	76249	Boston Road Water Main - Services Ending 6/18/21 (15% Design Cost)	\$ 2,484.00	6/29/2021	H01-8340-0200	2021
Clarke Patterson Lee	16013.00	77722	Boston Road Water Main - Services Ending 8/27/21 (last 5% of Design Cost)	\$ 828.00	9/21/2021	H01-8340-0200	2021
Clarke Patterson Lee	16013.00	79900	Boston Road Water Main - Services Ending 11/19/21 (50% Bidding Services)	\$ 4,212.00	1/3/2022	H01-8340-0200	2021
				\$ 35,627	ARPA Amt 4/1/21 - 12/31/21		
1/1/22 - 3/31/22							
None				\$ -			2022
				\$ -	ARPA Amt 1/1/22 - 3/31/22		
4/1/22 - 12/31/22							
Sicoli Construction Servic	190	Pay App. #1	Pay App #1 - N. Boston Pavilion	\$ 73,987.90	8/30/2022	H02-7110-0200	2022
Sicoli Construction Servic	190	Pay App. #2	Pay App #2 - N. Boston Pavilion	\$ 36,423.00	9/30/2022	H02-7110-0200	2022
Sicoli Construction Servic	190	Pay App. #3	Pay App #3 - N. Boston Pavilion	\$ 77,387.00	12/2/2022	H02-7110-0200	2022
				\$ 87,798	North Boston Park		
New Frontier Excavating	16013	Pay App. 1	Boston Water Main Replacement - Project 16013.00 - Costs through 4/23/22	\$ 170,285.13	4/23/2022	H01-8340-0200	2022
New Frontier Excavating	16013	Pay App. 2	Boston Water Main Replacement - Project 16013.00 - Costs through 5/21/22	\$ 219,570.92	5/25/2022	H01-8340-0200	2022
New Frontier Excavating	16013	Pay App. 3	Boston Water Main Replacement - Project 16013.00 - Costs through 6/24/22	\$ 22,245.27	8/4/2022	H01-8340-0200	2022
				\$ 262,101	Water Main		
				\$ 349,899	Total ARPA Amt 4/1/22 - 12/31/22		
1/1/23 - 3/31/23							
Sicoli Construction Servic	190	Pay App. #4	Pay App #4 - N. Boston Pavilion (2023)	\$ 82,507.50	2/10/2023	H02-7110-0200	2023
Sicoli Construction Servic	190	Pay App. #5	Pay App #5 - N. Boston Pavilion (2023)	\$ 16,767.50	3/10/2023	H02-7110-0200	2023
				\$ 99,275.00	ARPA Amt 1/1/23 - 3/31/23		

\$ 828,407.76 Received in Total

\$ 35,627 Amount shown on AUD - 2021

\$ 35,627 Submitted on ARPA Report due 4/30/2022

\$ 349,899 Amount shown on AUD - 2022

\$ 449,174 Submitted on ARPA Report due 4/30/2022

Total Obligated:		Total Expenditures:	
280,252.00	Boston State Road Water Main - Construction (*\$430,252 contract - \$150k CDBG)	\$ 262,101.32	
35,627.00	Boston State Road Water Main - Engineering	\$ 35,627.00	
315,879.00		\$ 297,728.32	
366,700.00	North Boston Shelter - Construction (*\$466,700 contract - \$100k CDBG)	\$ 187,072.90	
-	North Boston Shelter - Engineering	\$ -	
366,700.00		\$ 187,072.90	
-	Water Phase 1 - Construction	\$ -	
-	Water Phase 1 - Engineering	\$ -	
-	Water Phase 2 - Construction	\$ -	
-	Water Phase 2 - Engineering	\$ -	
-		\$ -	
682,579.00	Total Obligated	484,801.22	Total Expended
145,828.76	Remaining	343,606.54	Remaining

2022 Capital Projects - Expenditures

Project	FEMA	CDBG	ARPA	BAN/Bond	Town	Total Expenditures	Account Code:
FEMA - COVID-19 (\$38,050 Received in 2022)							
Liberty Janitorial - until 7/1/22	\$ 8,960.00	\$ -	\$ -	\$ -	\$ -	\$ -	A-1620.4
	\$ 8,960.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Senior Center HVAC (\$109,300 received in 2023)							
Mollenberg-Betz - Construction	\$ -	\$ 109,300.00	\$ -	\$ -	\$ 4,880.00	\$ 114,180.00	A-1620.2
CPL - Engineering	\$ -	\$ -	\$ -	\$ -	\$ 13,422.43	\$ 13,422.43	A-1440.4
	\$ -	\$ 109,300.00	\$ -	\$ -	\$ 18,302.43	\$ 127,602.43	
Boston State Water Main (\$150,000 Received in 2022)							
New Frontier - Construction	\$ -	\$ 150,000.00	\$ 262,101.32	\$ -	\$ -	\$ 412,101.32	H01-8340.2
CPL - Engineering	\$ -	\$ -	\$ -	\$ -	\$ 27,627.50	\$ 27,627.50	H01-8340.2
	\$ -	\$ 150,000.00	\$ 262,101.32	\$ -	\$ 27,627.50	\$ 439,728.82	
North Boston Shelter (\$90,000 Received in 2022 / \$10,000 held till project is complete)							
Sicoli - Construction	\$ -	\$ 100,000.00	\$ 87,797.90	\$ -	\$ -	\$ 187,797.90	H02-7110.2
LaBella - Engineering	\$ -	\$ -	\$ -	\$ -	\$ 38,003.70	\$ 38,003.70	H02-7110.2
Bid Ads & Dumpster Rental	\$ -	\$ -	\$ -	\$ -	\$ 1,374.82	\$ 1,374.82	H02-7110.2
	\$ -	\$ 100,000.00	\$ 87,797.90	\$ -	\$ 39,378.52	\$ 227,176.42	
Water Tanks							
Amstar of WNY - Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	H03-8340.2
ECWA - Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	H03-8340.2
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water - Phase 1							
- Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CPL - Engineering	\$ -	\$ -	\$ -	\$ 211,000.00	\$ -	\$ 211,000.00	H04-3840.2
	\$ -	\$ -	\$ -	\$ 211,000.00	\$ -	\$ 211,000.00	
Comp Plan Update							
- Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 8,960.00	\$ 359,300.00	\$ 349,899.22	\$ 211,000.00	\$ 85,308.45	\$ 1,005,507.67	

Total Federal Funding Spent \$ 718,159.22

Single Audit threshold \$ 750,000.00

Variance \$ 31,840.78

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 12/31/2022

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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (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 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	2,791,871	A200	2,648,994
Petty Cash	500	A210	500
TOTAL Cash	2,792,371		2,649,494
Leases Receivable		A454	832,697
TOTAL Investments	0		832,697
Accounts Receivable	34,663	A380	32,147
TOTAL Other Receivables (net)	34,663		32,147
Due From Other Funds		A391	211,000
TOTAL Due From Other Funds	0		211,000
Due From Other Governments	32,466	A440	133,783
TOTAL Due From Other Governments	32,466		133,783
Prepaid Expenses	21,835	A480	18,036
TOTAL Prepaid Expenses	21,835		18,036
Cash Special Reserves	440,470	A230	441,351
TOTAL Restricted Assets	440,470		441,351
TOTAL Assets and Deferred Outflows of Resources	3,321,805		4,318,508

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	140,494	A600	139,089
TOTAL Accounts Payable	140,494		139,089
Accrued Liabilities	3,563	A601	
TOTAL Accrued Liabilities	3,563		0
Guaranty & Bid Deposits		A730	
TOTAL Other Deposits	0		0
Other Liabilities	383,577	A688	447,882
Additional Description ARPA & NYSERDA Grant			
TOTAL Other Liabilities	383,577		447,882
State Retirement		A718	846
TOTAL Due To Other Governments	0		846
Consolidated Payroll	2,722	A710	5,865
NYS Income Tax	98	A721	209
Federal Income Tax	236	A722	455
Social Security Tax	506	A726	873
TOTAL Payroll Liabilities	3,562		7,402
TOTAL Liabilities	531,196		595,219
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	678,875
TOTAL Deferred Inflows of Resources	0		678,875
TOTAL Deferred Inflows of Resources	0		678,875
Fund Balance			
Not in Spendable Form	21,835	A806	18,036
TOTAL Nonspendable Fund Balance	21,835		18,036
Capital Reserve	356,047	A878	356,758
Reserve For Tax Stabilization	84,423	A880	84,593
TOTAL Restricted Fund Balance	440,470		441,351
Committed Fund Balance	25,201	A913	
TOTAL Committed Fund Balance	25,201		0
Assigned Appropriated Fund Balance	341,550	A914	426,216
Assigned Unappropriated Fund Balance		A915	69,542
TOTAL Assigned Fund Balance	341,550		495,758
Unassigned Fund Balance	1,961,553	A917	2,089,269
TOTAL Unassigned Fund Balance	1,961,553		2,089,269
TOTAL Fund Balance	2,790,609		3,044,414
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,321,805		4,318,508

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	182,856	A1001	162,814
Special Assessments	1,820	A1030	2,831
TOTAL Real Property Taxes	184,676		165,645
Interest & Penalties On Real Prop Taxes	12,470	A1090	14,299
TOTAL Real Property Tax Items	12,470		14,299
Non Prop Tax Dist By County	800,000	A1120	966,033
Franchises	123,928	A1170	127,282
TOTAL Non Property Tax Items	923,928		1,093,315
Clerk Fees	3,593	A1255	3,911
Public Pound Charges, Dog Control Fees	150	A1550	100
Charges-Programs For The Aging	1,102	A1972	1,520
Park And Recreational Charges	6,864	A2001	6,674
Special Recreational Facility Charges	750	A2025	975
Other Culture & Recreation Income	1,140	A2089	
Zoning Fees	1,650	A2110	2,850
TOTAL Departmental Income	15,249		16,030
Interest And Earnings	3,947	A2401	40,089
Rental of Real Property	88,800	A2410	
Additional Description GASB 87-Adjust to treatment as lease income			
Natural Gas Leases And Royalties	507	A2420	507
Lease Payments Collected		A2421	56,968
TOTAL Use of Money And Property	93,254		97,564
Games of Chance	295	A2530	256
Dog Licenses	5,084	A2544	5,738
Licenses, Other	300	A2545	300
Building And Alteration Permits	25,332	A2555	36,692
Permits, Other	2,280	A2590	170
TOTAL Licenses And Permits	33,291		43,156
Fines And Forfeited Bail	189,507	A2610	203,255
TOTAL Fines And Forfeitures	189,507		203,255
Sales of Equipment		A2665	2,100
Insurance Recoveries		A2680	
TOTAL Sale of Property And Compensation For Loss	0		2,100
Refunds of Prior Year's Expenditures	12,037	A2701	7,449
Gifts And Donations	150	A2705	
AIM Related Payments	49,689	A2750	
TOTAL Miscellaneous Local Sources	61,876		7,449
St Aid, Revenue Sharing		A3001	49,689
St Aid, Mortgage Tax	302,094	A3005	224,961
St Aid - Other (specify)	2,200	A3089	3,000
Additional Description Polling Place			
St Aid, Civil Defense		A3305	
St Aid-Other Cul & Rec St Aid		A3889	2,500
TOTAL State Aid	304,294		280,150
Federal Aid - Other	35,627	A4089	349,899
Fed Aid, Community Development Act		A4910	109,300

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Fed Aid, Emergency Disaster Assistance		A4960	38,050
TOTAL Federal Aid	35,627		497,249
TOTAL Revenues	1,854,172		2,420,212
TOTAL Detail Revenues And Other Sources	1,854,172		2,420,212

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	35,000	A10101	36,400
Legislative Board, Contr Expend	2,965	A10104	2,262
TOTAL Legislative Board	37,965		38,662
Municipal Court, Pers Serv	116,613	A11101	119,552
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	4,346	A11104	4,712
TOTAL Municipal Court	120,959		124,264
Supervisor,pers Serv	131,684	A12201	136,952
Supervisor,equip & Cap Outlay	1,087	A12202	238
Supervisor,contr Expend	2,809	A12204	4,011
TOTAL Supervisor	135,580		141,201
Auditor, Contr Expend	9,688	A13204	8,679
TOTAL Auditor	9,688		8,679
Budget, Pers Serv	3,500	A13401	3,640
TOTAL Budget	3,500		3,640
Assessment, Pers Serv	64,981	A13551	66,221
Assessment, Equip & Cap Outlay		A13552	806
Assessment, Contr Expend	2,427	A13554	1,954
TOTAL Assessment	67,408		68,981
Fiscal Agents Fees, Contr Expend		A13804	5,706
TOTAL Fiscal Agents Fees	0		5,706
Clerk,pers Serv	97,367	A14101	103,486
Clerk,equip & Cap Outlay	1,000	A14102	975
Clerk,contr Expend	1,483	A14104	3,077
TOTAL Clerk	99,850		107,538
Law, Pers Serv	16,204	A14201	16,852
Law, Contr Expend	34,095	A14204	35,622
TOTAL Law	50,299		52,474
Personnel, Contr Expend	6,500	A14304	6,500
TOTAL Personnel	6,500		6,500
Engineer, Contr Expend	10,773	A14404	36,897
TOTAL Engineer	10,773		36,897
Records Mgmt, Contr Expend	251	A14604	512
TOTAL Records Mgmt	251		512
Operation of Plant, Pers Serv	11,888	A16201	12,996
Operation of Plant, Equip & Cap Outlay	83,947	A16202	133,900
Operation of Plant, Contr Expend	120,354	A16204	114,410
TOTAL Operation of Plant	216,189		261,306
Central Comm System Equip & Cap Outlay	6,000	A16502	
Central Comm System Contr Expend	27,085	A16504	29,448
TOTAL Central Comm System Contr Expend	33,085		29,448
Central Print & Mail Contr Expend	16,294	A16704	10,175
TOTAL Central Print & Mail Contr Expend	16,294		10,175
Unallocated Insurance, Contr Expend	68,004	A19104	72,118
TOTAL Unallocated Insurance	68,004		72,118

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Municipal Assn Dues, Contr Expend	4,135	A19204	4,160
TOTAL Municipal Assn Dues	4,135		4,160
Judgements And Claims, Contr Expend	262	A19304	326
TOTAL Judgements And Claims	262		326
Taxes & Assess On Munic Prop, Contr Expend	3,665	A19504	3,866
TOTAL Taxes & Assess On Munic Prop	3,665		3,866
Other General Govt Support, Contract Exp	15,000	A19894	16,500
TOTAL Other General Govt Support	15,000		16,500
TOTAL General Government Support	899,407		992,953
Traffic Control, Contr Expen	2,731	A33104	4,875
TOTAL Traffic Control	2,731		4,875
Control of Animals, Pers Serv	13,179	A35101	13,706
Control of Animals, Equip & Cap Outlay		A35102	
Control of Animals, Contr Expend	1,668	A35104	2,243
TOTAL Control of Animals	14,847		15,949
Safety Inspection, Pers Serv	38,955	A36201	56,344
Safety Inspection, Equip & Cap Outlay		A36202	932
Safety Inspection, Contr Expend	2,039	A36204	4,616
TOTAL Safety Inspection	40,994		61,892
TOTAL Public Safety	58,572		82,716
Street Admin, Pers Serv	87,022	A50101	90,975
Street Admin, Equip & Cap Outlay		A50102	
Street Admin, Contr Expend	3,130	A50104	4,004
TOTAL Street Admin	90,152		94,979
Garage, Contr Expend	17,507	A51324	20,258
TOTAL Garage	17,507		20,258
Street Lighting, Contr Expend	23,152	A51824	22,863
TOTAL Street Lighting	23,152		22,863
TOTAL Transportation	130,811		138,100
Programs For Aging, Pers Serv	27,330	A67721	29,965
Programs For Aging, Equip & Cap Outlay		A67722	
Programs For Aging, Contr Expend	2,377	A67724	2,981
TOTAL Programs For Aging	29,707		32,946
TOTAL Economic Assistance And Opportunity	29,707		32,946
Parks, Pers Serv	94,091	A71101	108,090
Parks, Equip & Cap Outlay	1,014	A71102	
Parks, Contr Expend	22,567	A71104	18,625
TOTAL Parks	117,672		126,715
Playgr & Rec Centers, Pers Serv		A71401	
Playgr & Rec Centers, Contr Expend		A71404	
TOTAL Playgr & Rec Centers	0		0
Band Concerts, Pers Serv	2,500	A72701	2,600
Band Concerts, Contr Expend	6,869	A72704	6,065
TOTAL Band Concerts	9,369		8,665
Youth Prog, Pers Serv		A73101	

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Youth Prog, Contr Expend	100,000	A73104	75,000
TOTAL Youth Prog	100,000		75,000
Historian, Pers Serv	3,550	A75101	3,692
Historian, Contr Expend	282	A75104	499
TOTAL Historian	3,832		4,191
Historical Property, Equip & Cap Outlay	1,140	A75202	
Historical Property, Contr Expend	3,000	A75204	
TOTAL Historical Property	4,140		0
Celebrations, Contr Expend	12,969	A75504	15,162
TOTAL Celebrations	12,969		15,162
Adult Recreation, Contr Expend	9,912	A76204	25,928
TOTAL Adult Recreation	9,912		25,928
Other Culture And Rec, Contr Expend	1,000	A79894	1,000
TOTAL Other Culture And Rec	1,000		1,000
TOTAL Culture And Recreation	258,894		256,661
Zoning, Pers Serv	1,688	A80101	2,257
Zoning, Contr Expend	2,329	A80104	1,917
TOTAL Zoning	4,017		4,174
Planning, Pers Serv	1,197	A80201	3,133
Planning, Contr Expend	5,366	A80204	4,789
TOTAL Planning	6,563		7,922
Drainage, Contr Expend	4,701	A85404	4,082
TOTAL Drainage	4,701		4,082
Conservation, Pers Serv	175	A87101	474
Conservation, Contr Expend	1,172	A87104	4,730
TOTAL Conservation	1,347		5,204
Flood & Erosion Control, Contr Expend		A87454	15,000
TOTAL Flood & Erosion Control	0		15,000
Cemetery, Pers Serv	300	A88101	300
Cemetery, Contr Expend	4,000	A88104	2,950
TOTAL Cemetery	4,300		3,250
Misc Home & Comm Serv, Contr Expend	58,075	A89894	75,571
TOTAL Misc Home & Comm Serv	58,075		75,571
TOTAL Home And Community Services	79,003		115,203
State Retirement System	84,306	A90108	75,943
Social Security, Employer Cont	57,026	A90308	61,809
Worker's Compensation, Empl Bnfts	12,494	A90408	12,063
Unemployment Insurance, Empl Bnfts		A90508	8,484
Disability Insurance, Empl Bnfts		A90558	759
Hospital & Medical (dental) Ins, Empl Bnft	47,722	A90608	56,204
TOTAL Employee Benefits	201,548		215,262
Debt Principal, Serial Bonds	40,000	A97106	40,000

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Leases, Principal		A97886	4,555
TOTAL Debt Principal	40,000		44,555
Debt Interest, Serial Bonds	23,960	A97107	22,760
Leases, Interest		A97887	560
TOTAL Debt Interest	23,960		23,320
TOTAL Expenditures	1,721,902		1,901,716
Transfers, Capital Projects Fund	35,627	A99509	416,905
TOTAL Operating Transfers	35,627		416,905
TOTAL Other Uses	35,627		416,905
TOTAL Detail Expenditures And Other Uses	1,757,529		2,318,621

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,693,966	A8021	2,790,609
Prior Period Adj -Increase In Fund Balance		A8012	152,214
Restated Fund Balance - Beg of Year	2,693,966	A8022	2,942,823
ADD - REVENUES AND OTHER SOURCES	1,854,172		2,420,212
DEDUCT - EXPENDITURES AND OTHER USES	1,757,529		2,318,621
Fund Balance - End of Year	2,790,609	A8029	3,044,414

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	162,814	A1049N	164,464
Est Rev - Real Property Tax Items	14,000	A1099N	13,640
Est Rev - Non Property Tax Items	995,000	A1199N	1,045,000
Est Rev - Departmental Income	14,550	A1299N	14,550
Est Rev - Use of Money And Property	97,300	A2499N	97,300
Est Rev - Licenses And Permits	25,100	A2599N	25,100
Est Rev - Fines And Forfeitures	165,000	A2649N	165,000
Est Rev - State Aid	264,689	A3099N	269,689
TOTAL Estimated Revenues	1,738,453		1,794,743
Appropriated Fund Balance	341,550	A599N	426,216
TOTAL Estimated Other Sources	341,550		426,216
TOTAL Estimated Revenues And Other Sources	2,080,003		2,220,959

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	989,586	A1999N	1,068,284
App - Public Safety	98,357	A3999N	120,295
App - Transportation	146,427	A5999N	151,563
App - Economic Assistance And Opportunity	40,265	A6999N	42,575
App - Culture And Recreation	342,631	A7999N	299,174
App - Home And Community Services	148,477	A8999N	214,583
App - Employee Benefits	251,500	A9199N	258,000
App - Debt Service	62,760	A9899N	66,485
TOTAL Appropriations	2,080,003		2,220,959
TOTAL Appropriations And Other Uses	2,080,003		2,220,959

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	756,648	DA200	563,914
TOTAL Cash	756,648		563,914
Accounts Receivable	85	DA380	9,300
TOTAL Other Receivables (net)	85		9,300
Due From Other Governments	124,730	DA440	157,680
TOTAL Due From Other Governments	124,730		157,680
Prepaid Expenses	13,960	DA480	10,593
TOTAL Prepaid Expenses	13,960		10,593
Cash Special Reserves	289,129	DA230	289,695
TOTAL Restricted Assets	289,129		289,695
TOTAL Assets and Deferred Outflows of Resources	1,184,552		1,031,182

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	34,195	DA600	43,248
TOTAL Accounts Payable	34,195		43,248
Accrued Liabilities	12,543	DA601	
TOTAL Accrued Liabilities	12,543		0
Association and Union Dues	814	DA724	871
TOTAL Other Liabilities	814		871
State Retirement		DA718	801
TOTAL Due To Other Governments	0		801
Consolidated Payroll	8,991	DA710	13,103
NYS Income Tax	578	DA721	825
Federal Income Tax	1,229	DA722	1,975
Social Security Tax	1,746	DA726	2,588
TOTAL Payroll Liabilities	12,544		18,491
TOTAL Liabilities	60,096		63,411
Fund Balance			
Not in Spendable Form	13,960	DA806	10,593
TOTAL Nonspendable Fund Balance	13,960		10,593
Capital Reserve	289,129	DA878	289,695
TOTAL Restricted Fund Balance	289,129		289,695
Committed Fund Balance	257,233	DA913	
TOTAL Committed Fund Balance	257,233		0
Assigned Appropriated Fund Balance	91,676	DA914	165,706
Assigned Unappropriated Fund Balance	472,458	DA915	501,777
TOTAL Assigned Fund Balance	564,134		667,483
TOTAL Fund Balance	1,124,456		967,771
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,184,552		1,031,182

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	834,911	DA1001	844,769
TOTAL Real Property Taxes	834,911		844,769
Sales Tax (from County)	300,000	DA1120	250,000
TOTAL Non Property Tax Items	300,000		250,000
Interest And Earnings	1,897	DA2401	2,342
TOTAL Use of Money And Property	1,897		2,342
Sales of Scrap & Excess Materials	4,100	DA2650	891
Sales of Equipment	8,503	DA2665	18,355
Insurance Recoveries		DA2680	5,279
TOTAL Sale of Property And Compensation For Loss	12,603		24,525
Unclassified (specify)	1,195	DA2770	1,362
TOTAL Miscellaneous Local Sources	1,195		1,362
Interfund Revenues	58,075	DA2801	60,571
TOTAL Interfund Revenues	58,075		60,571
St Aid, Consolidated Highway Aid	181,035	DA3501	202,957
TOTAL State Aid	181,035		202,957
TOTAL Revenues	1,389,716		1,386,526
TOTAL Detail Revenues And Other Sources	1,389,716		1,386,526

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	217,205	DA51101	211,271
Maint of Streets, Contr Expend	268,738	DA51104	308,482
TOTAL Maint of Streets	485,943		519,753
Perm Improve Highway, Equip & Cap Outlay	181,035	DA51122	202,957
TOTAL Perm Improve Highway	181,035		202,957
Machinery, Equip & Cap Outlay	83,864	DA51302	296,203
Machinery, Contr Expend	63,328	DA51304	57,074
TOTAL Machinery	147,192		353,277
Brush And Weeds, Pers Serv	28,163	DA51401	43,002
Brush And Weeds, Contr Expend	2,528	DA51404	8,075
TOTAL Brush And Weeds	30,691		51,077
Snow Removal, Pers Serv	66,634	DA51421	156,045
Snow Removal, Contr Expend	31,464	DA51424	89,924
TOTAL Snow Removal	98,098		245,969
Services Other Govts, Pers Serv	66,634	DA51481	
Services Other Govts, Contr Expend	31,464	DA51484	
TOTAL Services Other Govts	98,098		0
TOTAL Transportation	1,041,057		1,373,033
State Retirement, Empl Bnfts	54,945	DA90108	45,738
Social Security , Empl Bnfts	28,191	DA90308	30,683
Worker's Compensation, Empl Bnfts	36,793	DA90408	37,610
Hospital & Medical (dental) Ins, Empl Bnft	61,523	DA90608	56,147
TOTAL Employee Benefits	181,452		170,178
TOTAL Expenditures	1,222,509		1,543,211
TOTAL Detail Expenditures And Other Uses	1,222,509		1,543,211

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	957,249	DA8021	1,124,456
Restated Fund Balance - Beg of Year	957,249	DA8022	1,124,456
ADD - REVENUES AND OTHER SOURCES	1,389,716		1,386,526
DEDUCT - EXPENDITURES AND OTHER USES	1,222,509		1,543,211
Fund Balance - End of Year	1,124,456	DA8029	967,771

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	844,769	DA1049N	853,332
Est Rev - Non Property Tax Items	250,000	DA1199N	275,000
Est Rev - Use of Money And Property	4,000	DA2499N	3,000
Est Rev - Miscellaneous Local Sources	2,000	DA2799N	2,000
Est Rev - Interfund Revenues	80,000	DA2801N	65,000
Est Rev - State Aid	159,975	DA3099N	178,952
TOTAL Estimated Revenues	1,340,744		1,377,284
Appropriated Fund Balance	91,676	DA599N	165,706
TOTAL Estimated Other Sources	91,676		165,706
TOTAL Estimated Revenues And Other Sources	1,432,420		1,542,990

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	1,218,420	DA5999N	1,332,990
App - Employee Benefits	214,000	DA9199N	210,000
TOTAL Appropriations	1,432,420		1,542,990
TOTAL Appropriations And Other Uses	1,432,420		1,542,990

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash		H200	170,697
Cash In Time Deposits		H201	
TOTAL Cash	0		170,697
Due From State And Federal Government		H410	26,012
TOTAL State And Federal Aid Receivables	0		26,012
Cash Special Reserves		H230	1,013,790
TOTAL Restricted Assets	0		1,013,790
TOTAL Assets and Deferred Outflows of Resources	0		1,210,499

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		H600	195,627
TOTAL Accounts Payable	0		195,627
Bond Anticipation Notes Payable		H626	1,013,790
TOTAL Notes Payable	0		1,013,790
Due To Other Funds		H630	211,000
TOTAL Due To Other Funds	0		211,000
TOTAL Liabilities	0		1,420,417
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance		H917	-209,918
TOTAL Unassigned Fund Balance	0		-209,918
TOTAL Fund Balance	0		-209,918
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		1,210,499

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings		H2401	1,082
TOTAL Use of Money And Property	0		1,082
Fed Aid Other Home and Community Services		H4989	250,000
TOTAL Federal Aid	0		250,000
TOTAL Revenues	0		251,082
Interfund Transfers	35,627	H5031	416,905
TOTAL Interfund Transfers	35,627		416,905
TOTAL Other Sources	35,627		416,905
TOTAL Detail Revenues And Other Sources	35,627		667,987

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Parks, Equip & Cap Outlay		H71102	227,176
TOTAL Parks	0		227,176
TOTAL Culture And Recreation	0		227,176
Water Trans & Distrib, Equip & Cap Outlay	35,627	H83402	650,729
TOTAL Water Trans & Distrib	35,627		650,729
TOTAL Home And Community Services	35,627		650,729
TOTAL Expenditures	35,627		877,905
TOTAL Detail Expenditures And Other Uses	35,627		877,905

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
ADD - REVENUES AND OTHER SOURCES	35,627		667,987
DEDUCT - EXPENDITURES AND OTHER USES	35,627		877,905
Fund Balance - End of Year		H8029	-209,918

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	203,600	K101	203,600
Buildings	4,574,209	K102	4,569,209
Improvements Other Than Buildings	1,024,606	K103	1,024,606
Machinery And Equipment	3,009,206	K104	3,336,971
Construction Work In Progress	35,627	K105	1,041,135
Infrastructure	1,196,873	K106	1,196,873
Other Capital Assets	1,140	K107	1,140
Net Pension Asset - Proportionate Share		K108	284,613
Accum Deprec, Buildings	-2,289,599	K112	-2,340,291
Accum Depr, Imp Other Than Bld	-175,481	K113	-226,711
Accum Depr, Machinery & Equip	-2,124,423	K114	-2,133,661
Accum Deprec, Infrastructure	-704,933	K116	-720,802
Accum Deprec, Other Capital Assets	-6	K117	-44
Intangible Lease Asset - Mach & Equip		K124	28,410
Accum Amort, Intang Lease Asset-Mach & Equ		K134	-11,225
TOTAL Fixed Assets (net)	4,750,819		6,253,823
TOTAL Assets and Deferred Outflows of Resources	4,750,819		6,253,823

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	4,750,819	K159	6,253,823
TOTAL Investments in Non-Current Government Assets	4,750,819		6,253,823
TOTAL Fund Balance	4,750,819		6,253,823
TOTAL	4,750,819		6,253,823

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	452,513	SF200	421,588
TOTAL Cash	452,513		421,588
Service Award Program Assets	2,594,761	SF461	2,154,324
TOTAL Restricted Assets	2,594,761		2,154,324
TOTAL Assets and Deferred Outflows of Resources	3,047,274		2,575,912

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		SF600	284
TOTAL Accounts Payable	0		284
TOTAL Liabilities	0		284
Fund Balance			
Restricted for Service Award Program	2,594,761	SF895	2,154,324
TOTAL Restricted Fund Balance	2,594,761		2,154,324
Assigned Appropriated Fund Balance	227,107	SF914	217,480
Assigned Unappropriated Fund Balance	225,406	SF915	203,824
TOTAL Assigned Fund Balance	452,513		421,304
TOTAL Fund Balance	3,047,274		2,575,628
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,047,274		2,575,912

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	770,463	SF1001	778,709
TOTAL Real Property Taxes	770,463		778,709
Sales Tax (from County)	218,189	SF1120	225,000
TOTAL Non Property Tax Items	218,189		225,000
Interest And Earnings	204,454	SF2401	-441,302
TOTAL Use of Money And Property	204,454		-441,302
TOTAL Revenues	1,193,106		562,407
TOTAL Detail Revenues And Other Sources	1,193,106		562,407

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Judgements And Claims, Contr Expend		SF19304	104
TOTAL Judgements And Claims	0		104
TOTAL General Government Support	0		104
Fire Protection, Contr Expend	615,510	SF34104	629,874
TOTAL Fire Protection	615,510		629,874
TOTAL Public Safety	615,510		629,874
Local Pension Fund, Empl Bnfts	376,696	SF90258	391,196
Worker's Compensation, Empl Bnfts	12,005	SF90408	12,476
TOTAL Employee Benefits	388,701		403,672
TOTAL Expenditures	1,004,211		1,033,650
TOTAL Detail Expenditures And Other Uses	1,004,211		1,033,650

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,858,379	SF8021	3,047,274
Prior Period Adj -Decrease In Fund Balance		SF8015	403
Restated Fund Balance - Beg of Year	2,858,379	SF8022	3,046,871
ADD - REVENUES AND OTHER SOURCES	1,193,106		562,407
DEDUCT - EXPENDITURES AND OTHER USES	1,004,211		1,033,650
Fund Balance - End of Year	3,047,274	SF8029	2,575,628

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(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	21,767	SL200	24,008
TOTAL Cash	21,767		24,008
TOTAL Assets and Deferred Outflows of Resources	21,767		24,008

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(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,073	SL600	2,604
TOTAL Accounts Payable	1,073		2,604
TOTAL Liabilities	1,073		2,604
Fund Balance			
Assigned Appropriated Fund Balance		SL914	
Assigned Unappropriated Fund Balance	20,694	SL915	21,404
TOTAL Assigned Fund Balance	20,694		21,404
TOTAL Fund Balance	20,694		21,404
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,767		24,008

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(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	16,326	SL1001	13,951
TOTAL Real Property Taxes	16,326		13,951
Interest And Earnings	37	SL2401	52
TOTAL Use of Money And Property	37		52
TOTAL Revenues	16,363		14,003
TOTAL Detail Revenues And Other Sources	16,363		14,003

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(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Street Lighting, Contr Expend	14,636	SL51824	13,293
TOTAL Street Lighting	14,636		13,293
TOTAL Transportation	14,636		13,293
TOTAL Expenditures	14,636		13,293
TOTAL Detail Expenditures And Other Uses	14,636		13,293

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	18,967	SL8021	20,694
Restated Fund Balance - Beg of Year	18,967	SL8022	20,694
ADD - REVENUES AND OTHER SOURCES	16,363		14,003
DEDUCT - EXPENDITURES AND OTHER USES	14,636		13,293
Fund Balance - End of Year	20,694	SL8029	21,404

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	50,165	SM200	56,325
TOTAL Cash	50,165		56,325
Investments In Securities	748,279	SM450	
TOTAL Investments	748,279		0
Cash Special Reserves	139,532	SM230	179,834
Service Award Program Assets		SM461	587,667
TOTAL Restricted Assets	139,532		767,501
TOTAL Assets and Deferred Outflows of Resources	937,976		823,826

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	404	SM600	3,068
TOTAL Accounts Payable	404		3,068
TOTAL Liabilities	404		3,068
Fund Balance			
Capital Reserve	139,532	SM878	179,834
Restricted for Service Award Program		SM895	587,667
Other Restricted Fund Balance	748,279	SM899	
TOTAL Restricted Fund Balance	887,811		767,501
Assigned Unappropriated Fund Balance	49,761	SM915	53,257
TOTAL Assigned Fund Balance	49,761		53,257
TOTAL Fund Balance	937,572		820,758
TOTAL Liabilities, Deferred Inflows And Fund Balance	937,976		823,826

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	99,071	SM1001	100,134
TOTAL Real Property Taxes	99,071		100,134
Misc Revenue, Other Govts	75,000	SM2389	50,000
TOTAL Intergovernmental Charges	75,000		50,000
Interest And Earnings	98,927	SM2401	-87,827
TOTAL Use of Money And Property	98,927		-87,827
TOTAL Revenues	272,998		62,307
TOTAL Detail Revenues And Other Sources	272,998		62,307

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Judgement And Claims, Contr Expend		SM19304	13
TOTAL Judgement And Claims	0		13
TOTAL General Government Support	0		13
Ambulance, Equip & Cap Outlay		SM45402	
Ambulance, Contr Expend	61,857	SM45404	74,402
TOTAL Ambulance	61,857		74,402
TOTAL Health	61,857		74,402
Local Pension Fund, Empl Bnfts	15,088	SM90258	84,771
Worker's Compensation, Empl Bnfts	5,511	SM90408	5,512
TOTAL Employee Benefits	20,599		90,283
Debt Principal, Installment Purchase Debt	12,545	SM97856	12,991
TOTAL Debt Principal	12,545		12,991
Debt Interest, Installment Purchase Debt	1,880	SM97857	1,432
TOTAL Debt Interest	1,880		1,432
TOTAL Expenditures	96,881		179,121
TOTAL Detail Expenditures And Other Uses	96,881		179,121

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	761,455	SM8021	937,572
Restated Fund Balance - Beg of Year	761,455	SM8022	937,572
ADD - REVENUES AND OTHER SOURCES	272,998		62,307
DEDUCT - EXPENDITURES AND OTHER USES	96,881		179,121
Fund Balance - End of Year	937,572	SM8029	820,758

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	204,471	SR200	286,314
TOTAL Cash	204,471		286,314
Due From Other Governments	18	SR440	953
TOTAL Due From Other Governments	18		953
TOTAL Assets and Deferred Outflows of Resources	204,489		287,267

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	57,590	SR600	142,640
TOTAL Accounts Payable	57,590		142,640
TOTAL Liabilities	57,590		142,640
Fund Balance			
Assigned Unappropriated Fund Balance	146,899	SR915	144,627
TOTAL Assigned Fund Balance	146,899		144,627
TOTAL Fund Balance	146,899		144,627
TOTAL Liabilities, Deferred Inflows And Fund Balance	204,489		287,267

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	731,555	SR1001	797,640
TOTAL Real Property Taxes	731,555		797,640
Refuse & Garbage Charges	1,487	SR2130	4,418
TOTAL Departmental Income	1,487		4,418
Interest And Earnings	622	SR2401	792
TOTAL Use of Money And Property	622		792
TOTAL Revenues	733,664		802,850
TOTAL Detail Revenues And Other Sources	733,664		802,850

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Refuse & Garbage, Contr Expend	689,976	SR81604	805,122
TOTAL Refuse & Garbage	689,976		805,122
TOTAL Home And Community Services	689,976		805,122
TOTAL Expenditures	689,976		805,122
TOTAL Detail Expenditures And Other Uses	689,976		805,122

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(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	103,211	SR8021	146,899
Restated Fund Balance - Beg of Year	103,211	SR8022	146,899
ADD - REVENUES AND OTHER SOURCES	733,664		802,850
DEDUCT - EXPENDITURES AND OTHER USES	689,976		805,122
Fund Balance - End of Year	146,899	SR8029	144,627

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(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	535,573	SW200	594,604
TOTAL Cash	535,573		594,604
Cash Special Reserves	352,955	SW230	353,660
TOTAL Restricted Assets	352,955		353,660
TOTAL Assets and Deferred Outflows of Resources	888,528		948,264

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(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	19,477	SW600	
TOTAL Accounts Payable	19,477		0
TOTAL Liabilities	19,477		0
Fund Balance			
Reserve For Debt	352,955	SW884	353,660
TOTAL Restricted Fund Balance	352,955		353,660
Assigned Appropriated Fund Balance		SW914	3,034
Assigned Unappropriated Fund Balance	516,096	SW915	591,570
TOTAL Assigned Fund Balance	516,096		594,604
TOTAL Fund Balance	869,051		948,264
TOTAL Liabilities, Deferred Inflows And Fund Balance	888,528		948,264

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(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	431,105	SW1001	467,305
TOTAL Real Property Taxes	431,105		467,305
Interest And Earnings	1,448	SW2401	1,984
TOTAL Use of Money And Property	1,448		1,984
Insurance Recoveries	6,321	SW2680	
TOTAL Sale of Property And Compensation For Loss	6,321		0
TOTAL Revenues	438,874		469,289
TOTAL Detail Revenues And Other Sources	438,874		469,289

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(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Judgements And Claims, Contr Expend		SW19304	48
TOTAL Judgements And Claims	0		48
TOTAL General Government Support	0		48
Water Trans & Distrib, Contr Expend	86,303	SW83404	60,505
TOTAL Water Trans & Distrib	86,303		60,505
TOTAL Home And Community Services	86,303		60,505
Debt Principal, Serial Bonds	202,352	SW97106	207,933
TOTAL Debt Principal	202,352		207,933
Debt Interest, Serial Bonds	117,181	SW97107	121,590
TOTAL Debt Interest	117,181		121,590
TOTAL Expenditures	405,836		390,076
TOTAL Detail Expenditures And Other Uses	405,836		390,076

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	836,013	SW8021	869,051
Restated Fund Balance - Beg of Year	836,013	SW8022	869,051
ADD - REVENUES AND OTHER SOURCES	438,874		469,289
DEDUCT - EXPENDITURES AND OTHER USES	405,836		390,076
Fund Balance - End of Year	869,051	SW8029	948,264

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(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	466,663	SW1049N	469,812
Est Rev - Use of Money And Property	2,325	SW2499N	1,550
TOTAL Estimated Revenues	468,988		471,362
Appropriated Fund Balance		SW599N	3,034
TOTAL Estimated Other Sources	0		3,034
TOTAL Estimated Revenues And Other Sources	468,988		474,396

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Home And Community Services	139,132	SW8999N	153,628
App - Debt Service	329,856	SW9899N	320,768
TOTAL Appropriations	468,988		474,396
TOTAL Appropriations And Other Uses	468,988		474,396

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	7,934,876	W129	12,586,033
TOTAL Provision To Be Made In Future Budgets	7,934,876		12,586,033
TOTAL Assets and Deferred Outflows of Resources	7,934,876		12,586,033

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	3,553	W638	
Lease Liability		W682	17,542
Installment Purchase Debt	40,369	W685	27,378
Compensated Absences	142,664	W687	174,113
Service Award Programs Payable	3,058,425	W713	7,925,068
TOTAL Other Liabilities	3,245,011		8,144,101
Bonds Payable	4,689,865	W628	4,441,932
TOTAL Bond And Long Term Liabilities	4,689,865		4,441,932
TOTAL Liabilities	7,934,876		12,586,033
TOTAL Liabilities	7,934,876		12,586,033

TOWN OF Boston
Statement of Indebtedness
For the Fiscal Year Ending 2022

5/1/2023

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	\$1,958,400	\$45,400	\$0	\$0		\$1,913,000
2005	BOND E	Water Dist-Rural Devel		Y	07/24/2005	07/24/2040	4.125%		\$2,618,500	\$1,854,200	\$66,200	\$0	\$0		\$1,788,000
2012	BOND E	Water			07/11/2012	07/11/2022	1.90%		\$480,800	\$48,080	\$48,080	\$0	\$0		\$0
2012	BOND E	Water #3 Ext			07/11/2012	07/11/2032	2.80%		\$125,000	\$68,750	\$6,250	\$0	\$0		\$62,500
2000	BOND E	WATER			05/22/1997	05/22/2022	4.85%		\$0	\$85,435	\$42,003	\$0	\$0		\$43,432
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$4,014,865	\$207,933	\$0	\$0	\$0	\$3,806,932
2017	IPC E	Ambulance			10/02/2016	09/29/2024	3.50%			\$40,369	\$12,991	\$0	\$0		\$27,378
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$40,369	\$12,991	\$0	\$0	\$0	\$27,378
2022	BAN N	Water Tank Repairs			10/06/2022	10/06/2023	3.87%		\$1,013,790	\$0	\$0		\$0		\$1,013,790
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$1,013,790	\$0	\$0	\$0	\$0	\$0	\$1,013,790
2012	BOND N	Troopers Barracks			03/01/2012	09/01/2026	5.00%		\$1,000,000	\$675,000	\$40,000	\$0	\$0		\$635,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$675,000	\$40,000	\$0	\$0	\$0	\$635,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$1,013,790	\$4,730,234	\$260,924	\$0	\$0	\$0	\$5,483,100

TOWN OF Boston
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$7,044,774.00
Time Deposits	9Z2021	
Total		\$7,045,274.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$6,794,774.00
Total		\$7,044,774.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$2,741,991.00
Market Value at Balance Sheet Date	9Z4502	\$2,741,991.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$2,741,991.00
- 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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8021	\$6,626,011	\$418,763	\$0	\$7,044,774
****-3961	\$152,036	\$0	\$152,036	\$0
****-3973	\$217,144	\$0	\$217,144	\$0
****-3779	\$50,000	\$0	\$50,000	\$0
				Total Adjusted Bank Balance
				\$7,044,774
				Petty Cash
				\$500.00
				Adjustments
				\$.00
				Total Cash
			9ZCASH *	\$7,045,274
			Total Cash Balance All Funds	\$7,045,274
			9ZCASHB *	\$7,045,274
				* Must be equal

TOWN OF Boston
 Employee and Retiree Benefits
 For the Fiscal Year Ending 2022

Total Full Time Employees:		17			
Total Part Time Employees:		23			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$121,680.00	17	15	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$475,967.00			
90308	Social Security	\$92,492.00			
90408	Worker's Compensation Insurance	\$67,663.00			
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$8,484.00			
90558	Disability Insurance	\$759.00			
90608	Hospital and Medical (Dental) Insurance	\$112,350.00			
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$0.00			
Total		\$879,395.00			
Computed Total From Financial Section (comparative purposes only)		\$879,395.00			

TOWN OF Boston
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$19,116	6,500	gallons	
Diesel Fuel	\$56,499	13,701	gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$13,199	22,520	cubic feet	
Electricity	\$59,446	238,653	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Jason 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 12/31/2022, 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 12/31/2022 and filed by means of electronic data transmission.

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

Jason Keding
Name

(716) 941-6518
Telephone Number

Supervisor
Title

8500 Boston State Rd
Official Address

05/01/2023
Date of Certification

(716) 941-6518
Official Telephone Number

TOWN OF Boston
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8012 GASB 87 Leases - Recognize variance of lease receivable and deferred inflow of resources for a lease agreement that started in 2009

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8015 LOSAP Portfolio report showed 12/31/21 larger than 1/1/22 by \$403

TOWN OF BOSTON, NEW YORK
Notes to the Annual Update Document (Unaudited)
Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The New York State Annual Financial Report Update Document (the “AUD”) of the Town of Boston, New York (the “Town”) has been prepared in conformity with the format prescribed by the New York State Office of the State Comptroller Annual Update Document guidelines. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town’s accounting policies are described below.

Reporting Entity

The Town is a unit of local government created by the State of New York. The Town operates under provisions of New York State law and various local laws. The five-member Town Board is the legislative body responsible for overall operations. The Supervisor serves as both Chief Executive Officer and Chief Fiscal Officer.

Independently elected officials of the Town include:

Supervisor	Town Clerk / Receiver of Taxes
Councilmembers (4)	Superintendent of Highways
Town Justices (2)	

All governmental activities and functions performed for the Town are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

Basis of Presentation—AUD

The AUD provides information about the Town’s governmental funds. Separate statements for each fund category are presented. The Town reports the following governmental funds:

- *General Fund*—this is the principal operating fund of the Town and accounts for all financial resources of the general government, except those accounted for in another fund. The principal source of revenue is non-property tax items.
- *Highway Fund*—this is used to record all revenues and expenditures related to road maintenance and construction throughout the Town. Major revenue sources include real property taxes, sales tax and State aid.
- *Water Fund*—this is used to record all revenues and expenditures related to operation and maintenance of the Town’s water districts. Major revenue sources consist primarily of real property taxes.
- *Ambulance Fund*—this is used to record all revenues and expenditures related to emergency medical services within the Town. The principal source of revenue for the Ambulance Fund is real property taxes.

- *Garbage and Refuse Fund*—this is used to record all activity related to the garbage pickup and recycling within the Town. The principal source of revenue for the Garbage and Refuse Fund is real property taxes.
- *Lighting Fund*—this is used to record the revenues and expenditures related to lighting maintenance in the Town’s lighting districts. The principal source of revenue for the Lighting Fund is real property taxes.
- *Fire Protection Fund*—this is used to record the revenues and expenditures related to fire protection in the Town. The principal source of revenue for the Fire Protection Fund is real property taxes.
- *Capital Projects Fund*—this is used to account for financial resources to be used for the acquisition and construction of major capital assets.

During the course of operations the Town has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds.

Further, certain activity occurs during the year involving transfers of resources between funds. In the AUD these amounts are reported at gross amounts as transfers in/out.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the AUD.

The AUD is reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period of availability. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Balances

Cash, Cash Equivalents and Investments—The Town’s cash, cash equivalents, and investments consist of cash on hand, demand deposits, time deposits and short-term, highly liquid investments with original maturities of three months or less from the date of acquisition. New York State law governs the Town’s investment policies. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities.

Restricted Cash and Cash Equivalents— Restricted cash and cash equivalents represents unspent proceeds of debt, amounts to support fund balance restrictions, and amounts with constraints placed on their use by either external parties and/or statute.

Restricted Investments—The Town’s restricted investments consist of annuity contracts related to the Town’s Length of Service Award Programs (“LOSAPs”). The Town records investments at fair value based on quoted market value.

Receivables—Receivables include amounts due from state and federal governments which represent amounts owed to the Town to reimburse it for expenditures incurred pursuant to state and federally funded programs. Receivables are recorded and revenues recognized as earned. Allowances are recorded when appropriate.

Prepaid Items—Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures when consumed rather than when purchased.

Other Liabilities—Represents unearned revenue related to American Rescue Plan Act (“ARPA”) federal funds as well as a New York State Energy Research and Development Authority (NYSERDA) grant.

Capital Assets—Capital assets, which include land, buildings, improvements, equipment, right-to-use leased equipment, construction in progress, and infrastructure assets, are reported in Schedule K to the AUD.

Capital assets are defined by the Town as assets with an estimated useful life in excess of one year and a value equal to or greater than the capitalization thresholds stated below. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are completed. Right-to-use leased equipment are initially measured as the amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial costs and are amortized on a straight-line basis over their useful lives.

Land and construction in progress are not depreciated. The other capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

	Capitalization Threshold	Useful Life (years)
Improvements	\$ 5,000	20
Buildings	\$ 5,000	40
Machinery and Equipment	\$ 1,000	3-20
Right-to-use leased equipment	\$ 5,000	5-20
Infrastructure	\$ 5,000	20-50
Art and Historical Treasures	\$ 1,000	3-50

Deferred Outflows/Inflows of Resources—*Deferred outflows of resources* represent a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. At December 31, 2022, in Note 6 and Note 7 to the AUD, the Town discloses a deferred outflow related to pensions. This represents the effect of the net change in the Town’s proportion of the collective net pension asset or liability, and the difference during the measurement period between the Town’s contributions and its proportionate share of the total contribution to the pension systems not included in the pension expense and any contributions to the pension systems made subsequent to the measurement date.

In addition to liabilities, *deferred inflows of resources* represent an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. At December 31, 2022, in Note 6 and Note 7 to the AUD, the Town discloses a deferred inflow representing the effect of the net change in the Town’s proportion of the collective net pension liability and the difference during the measurement periods between the Town’s contributions and its proportionate share of total contributions to the pension systems not included in pension expense and it is reported on the government-wide statements. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available. The Town also recognizes in Note 10 to the AUD, a lease receivable and associated deferred inflow of resources on the balance sheet of governmental funds at the commencement of a lease and amortized over the life of the lease.

Fund Balance Flow Assumptions—Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the AUD; a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies—Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Town’s highest level of decision-making authority. The Town Board is the highest level of decision-making authority for the government that can, by Town Board resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Town Board has authorized the Supervisor to assign fund balance. The Town Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Leases—The Town is contracted with other entities which qualify as lessor and lessee relationships. The amount within lease receivable includes the lease of the Trooper Barracks building to the State Troopers. Amounts within the lease liability includes a postage machine and two office printers. Additional information regarding leases is discussed in Note 10.

Revenues and Expenditures

Property Taxes—The Erie County Legislature prepares the levy in late December of each year and jointly bills the Town levy and Erie County real property taxes. Property taxes are levied and become a lien as of January 1 based on assessed property values as of that date.

For 2022, tax payments were due January 1st to March 15th without penalty; March 16th to May 2nd had a 7.5% penalty; and 1.5% additional penalty added each month thereafter.

The tax roll is returned to the Erie County Commissioner of Finance after July 1st at which time all unpaid taxes and penalties are payable to that office. The Town retains their full tax levies for all unpaid items that are returned to the County. Thus, the Town is assured of receiving 100% of its tax levy. The County enforces all liens.

Pensions—The Town is mandated by New York State law to participate in the New York State Local Employees' Retirement System ("ERS"). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans, and changes thereof, have been determined on the same basis as they are reported by the respective defined benefit pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. More information regarding pensions is included in Note 6 to the AUD.

Length of Service Awards Program ("LOSAP")—The Town has adopted a Service Awards Program for firefighters and ambulance personnel that serve on a volunteer basis. The Program is administered by an outside agency, with the Town as trustee. More information on the Town's defined benefit and contribution plans and the related net pension liability related to LOSAP are included in Notes 7 and 8 to the AUD.

Other

Estimates—The preparation of the AUD, in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of revenues, expenditures, assets, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and during the reported period. Actual results could differ from those estimates.

Adoption of New Accounting Pronouncements—During the year ended December 31, 2022, the Town implemented GASB Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*; and No. 87, *Leases*.

- GASB Statement No. 73 improves the usefulness of information about pensions included in the general purpose external financial reports of local governments for making decisions and assessing accountability. This statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68. This was already adopted for the Town’s representation of the State Retirement System pension obligations (Note 6) but was newly implemented for the Town’s Fire LOSAP program (Note 7).
- GASB Statement No. 87 better meets the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Now, there is a single model for lease accounting where a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

The implementation of GASB Statements No. 73, and 87 did not have a material impact on the Town’s financial position or results from operations.

Future Impacts of Accounting Pronouncements—The Town has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; No. 96, *Subscription-Based Information Technology Arrangements*, and No. 99, *Omnibus 2022*, effective for the year ending December, 31, 2023, and No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*, and No. 101, *Compensated Absences*, effective for the year ending December 31, 2024. The Town is, therefore, unable to disclose the impact that adopting GASB Statements No. 94, 96, 99, 100, and 101 will have on its financial position and results of operations when such statements are adopted.

Stewardship, Compliance and Accountability – Legal Compliance – Budgets

Legal Compliance—Budgets—The Town follows these procedures in establishing the budgetary data reflected in the AUD:

- Prior to September 30th, the Town Supervisor files a “tentative” budget with the Town Clerk for the following fiscal year to commence on January 1st. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 5th.
- The full Town Board reviews the tentative budget and may adjust before approving a “preliminary” budget and calling for a public hearing, which is generally held in October.
- Following the public hearing, revisions may again be made by the Town Board before filing an adopted budget with Erie County by November 20th.
- Formal annual budgetary accounts are employed as a management control device for the General and Special Revenue Funds
- During the fiscal year, the Town Board can legally amend the operating budgets and is empowered to implement supplemental appropriations. Budget amendments are required for the departmental budgetary control. All budget amendments and budget transfers require Town Board approval.

Deficit Fund Balance—The Town’s Capital Projects Fund reported a deficit fund balance of \$209,918 at December 31, 2022. The Town anticipates this deficit will be remedied through future issuance of long-term debt.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Town’s investment policies are governed by State statutes. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within New York State. The Town is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. The Town has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligation that may be pledged as collateral. Obligations that may be pledged as collateral are outlined in Chapter 623 of the laws of the State of New York.

Total cash and cash equivalents at December 31, 2022, are shown below:

	<u>Governmental Funds</u>
Petty Cash (uncollateralized)	\$ 500
Deposits	<u>7,044,774</u>
Total	<u>\$ 7,045,274</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2022 as follows:

	<u>Carrying Amount</u>
Insured (FDIC)	\$ 250,000
Uninsured:	
Collateral held by bank's agent in the Town's name	<u>6,794,774</u>
Total	<u>\$ 7,044,774</u>

Custodial Credit Risk—Deposits—Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. As noted above, by State statute all deposits in excess of FDIC insurance coverage must be collateralized. At December 31, 2022, the Town’s deposits were either FDIC insured or collateralized with securities held by the pledging bank’s agent in the Town’s name.

Interest Rate Risk—Deposits—In accordance with its investment policy, the Town manages exposures by limiting investments to low risk type investments governed by New York State statute.

Restricted Cash and Cash Equivalents—Restricted cash and cash equivalents represents amounts to support fund balance restrictions and amounts with constraints placed on their use by either external parties and/or statute, as well as unspent proceeds of debt. At December 31, 2022, the Town reported \$2,278,330 cash and cash equivalents as restricted.

Restricted Investments—All investments are reported using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are presented below:

- Level 1. Quoted prices for identical assets or liabilities in active markets to which the Town has access at the measurement date.
- Level 2. Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets in markets that are not active;
 - Observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
 - Inputs derived principally from, or corroborated by, observable market data correlation or by other means
- Level 3. Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure fair value to the extent that observable inputs are not available.

The Town's restricted investments consist of annuity contracts related to the Town's Length of Service Award Programs ("LOSAP"), a defined benefit volunteer firefighter award program (See Note 7) and a defined contribution volunteer ambulance worker program (See Note 8). These annuities are guaranteed fixed annuities. The interest on each annuity varies but they are all fixed rate with a guaranteed minimum rate for a specific period.

As of December 31, 2022, the Town has annuity funds that are valued using observable inputs other than quoted prices and inputs derived from observable market data correlation (level 2 input) in the amounts of \$2,154,324 recorded within the Fire Protection Fund, and \$587,667 recorded within the Ambulance Fund.

3. RECEIVABLES

Major revenues accrued by the Town at December 31, 2022 include:

Receivables—Represents amounts due from various sources. The Town’s significant accounts receivable at December 31, 2022 are presented below:

	General Fund	Highway Fund	Total
Franchise Fee	\$ 32,147	\$ -	\$ 32,147
Sale of Equipment	-	9,300	9,300
	<u>\$ 32,147</u>	<u>\$ 9,300</u>	<u>\$ 41,447</u>

Lease Receivable—During the year ended December 31, 2022, the Town began recognizing the lease of a building to a third party. The lease has twelve remaining years and the Town receives monthly payments of \$7,400. The Town recognized \$56,968 in lease revenue and \$33,440 in interest revenue during the current fiscal related to this lease. As of December 31, 2022 the Town’s receivable for lease payments was \$832,697 Also, the Town has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of December 31, 2022 the balance of the deferred inflow of resources was \$678,875.

Intergovernmental Receivables—Represents amounts due from other units of government, such as Federal, New York State, County of Erie or other local governments. Amounts due the Town at December 31, 2022 are:

	General Fund	Highway Fund	Garbage and Refuse Fund	Capital Projects Fund	Total
Federal - CDBG	\$ 109,300	\$ -	\$ -	\$ 26,012	\$ 135,312
NYS - Trooper Rent, CHIPS	7,400	95,472	-	-	102,872
Erie County - Clean up, Stop DWI	620	-	-	-	620
Various Town Departments	16,463	62,208	953	-	79,624
	<u>\$ 133,783</u>	<u>\$ 157,680</u>	<u>\$ 953</u>	<u>\$ 26,012</u>	<u>\$ 318,428</u>

4. CAPITAL ASSETS

The Town's capital asset activity for Schedule K to the AUD for the year ended December 31, 2022, is as follows:

	Balance 1/1/2022	Increases	Decreases	Balance 12/31/2022
Capital assets, not being depreciated:				
Land	\$ 203,600	\$ -	\$ -	\$ 203,600
Construction Work in Progress	<u>35,627</u>	<u>1,005,508</u>	<u>-</u>	<u>1,041,135</u>
Total capital assets, not being depreciated	<u>239,227</u>	<u>1,005,508</u>	<u>-</u>	<u>1,244,735</u>
Capital assets, being depreciated:				
Buildings	4,574,209	-	(5,000)	4,569,209
Improvements	1,024,606	-	-	1,024,606
Machinery & Equipment	3,009,206	447,658	(119,893)	3,336,971
Right-to-use leased equipment	-	28,410	-	28,410
Infrastructure	1,196,873	-	-	1,196,873
Art and Historical Treasures	<u>1,140</u>	<u>-</u>	<u>-</u>	<u>1,140</u>
Total capital assets, being depreciated	<u>9,806,034</u>	<u>476,068</u>	<u>(124,893)</u>	<u>10,157,209</u>
Less accumulated depreciation for:				
Buildings	(2,289,599)	(55,692)	5,000	(2,340,291)
Improvements	(175,481)	(51,230)	-	(226,711)
Machinery & Equipment	(2,124,423)	(129,131)	119,893	(2,133,661)
Right-to-use leased equipment	-	(11,225)	-	(11,225)
Infrastructure	(704,933)	(15,869)	-	(720,802)
Art and Historical Treasures	<u>(6)</u>	<u>(38)</u>	<u>-</u>	<u>(44)</u>
Total accumulated depreciation	<u>(5,294,442)</u>	<u>(263,185)</u>	<u>124,893</u>	<u>(5,432,734)</u>
Total capital assets, being depreciated, net	<u>4,511,592</u>	<u>212,883</u>	<u>-</u>	<u>4,724,475</u>
Total capital assets, net	<u>\$ 4,750,819</u>	<u>\$ 1,218,391</u>	<u>\$ -</u>	<u>\$ 5,969,210</u>

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at the Town as of December 31, 2022, were as follows:

	General Fund	Highway Fund	Total Governmental Funds
Salary and employee benefits	\$ 7,402	\$ 18,491	\$ 25,893
Total	<u>\$ 7,402</u>	<u>\$ 18,491</u>	<u>\$ 25,893</u>

6. RETIREMENT SYSTEM PENSION PLAN

Plan Descriptions and Benefits Provided

New York State and Local Employees’ Retirement System (“ERS”)—The Town participates in the ERS (the “System”). The System provides retirement benefits as well as death and disability benefits. The net position of the Systems are held in the New York State Common Retirement Fund (the “Fund”), which was established to hold all assets and record changes in fiduciary net position allocated to the Systems. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the Systems. System benefits are established under the provisions of the New York State Retirement and Social Security Law (“NYSRSSL”). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Town also participates in the Public Employees’ Group Life Insurance Plan (“GLIP”), which provides death benefits in the form of life insurance. ERS is included in the State’s financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The ERS is noncontributory, except for employees who joined the ERS after July 27, 1976, who contribute three percent (3%) of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute three percent (3%) to six percent (6%) of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers’ contributions based on salaries paid during the Systems’ fiscal year ending March 31.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2022, the Town reported the following asset for its proportionate share of the net pension liability for the ERS. The net pension liability (asset) was measured as of March 31, 2022. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of April 1, 2021, with update procedures used to roll forward the total pension liability to the measurement date. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the Town.

	<u>ERS</u>
Measurement date	March 31, 2022
Net pension liability (asset)	\$ (284,613)
Town's portion of the Plan's total net pension liability	0.0034817%

For the year ended December 31, 2022, the Town recognized a pension expense of \$20,478 for ERS. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	ERS	
Differences between expected and actual experiences	\$ 21,554	\$ 27,957
Changes of assumptions	474,988	8,015
Net difference between projected and actual earnings on pension plan investments	-	931,989
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	43,482	34,525
Town contributions subsequent to the measurement date	85,886	-
Total	<u>\$ 625,910</u>	<u>\$ 1,002,486</u>

Town contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	ERS
2023	\$ (64,449)
2024	(95,293)
2025	(247,486)
2026	(55,234)

Actuarial Assumptions—The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions presented below:

	ERS
Measurement date	March 31, 2022
Actuarial valuation date	April 1, 2021
Interest rate	5.90%
Salary scale	4.40%
Decrement tables	April 1, 2015- March 31, 2020
Inflation rate	2.7%
Cost-of-living adjustments	1.4%

Annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2020. The previous actuarial valuations as of April 1, 2020 used the same assumptions to measure the total pension liability. The actuarial assumptions used in the April 1, 2021 valuation are based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates

of return by each the target asset allocation percentage and by adding expected inflation. The best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized below:

Measurement date	ERS	
	Target Allocation	Long-Term Expected Real Rate of Return
	March 31, 2022	
Asset class:		
Domestic equities	32.0 %	3.30 %
International equities	15.0	5.85
Private equity	10.0	6.50
Real estate	9.0	5.00
Opportunistic/Absolute Return Strategy	3.0	4.10
Credit	4.0	3.78
Real assets	3.0	5.80
Fixed Income	23.0	0.00
Cash	1.0	(1.00)
Total	100.0 %	

Discount Rate—The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption—The following chart presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 5.9%, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (4.9%) or one percentage-point higher (6.9%) than the current assumption.

	Decrease (4.9%)	Assumption (5.9%)	Increase (6.9%)
Employer's proportionate share of the net pension liability (asset)—ERS	\$ 732,592	\$ (284,613)	\$ (1,135,456)

Pension Plan Fiduciary Net Position—The components of the current-year net pension liability of the employers as of March 31, 2022, are shown on the following page:

	(Dollars in Thousands)	
	ERS	
Employers' total pension liability	\$	223,874,888
Plan fiduciary net position		<u>(232,049,473)</u>
Employers' net pension liability (asset)	\$	<u>(8,174,585)</u>
Ratio of fiduciary net position to the employers' total pension liability		103.65%

7. PENSION OBLIGATIONS—FIRE LOSAP

Plan Description—The Town established a defined benefit Length of Service Awards Program (“LOSAP”) for the active volunteer firefighters of Boston Volunteer Fire Company, North Boston Volunteer Fire Company, and Patchin Volunteer Fire Company. The Program was established pursuant to Article 11-A of the General Municipal Law. The Program provides municipally-funded pension-like benefits to facilitate the recruitment and retention of active volunteer firefighters. The Town is the sponsor of the program.

Certain information contained in this note is based on information for the LOSAP based on a measurement date of December 31, 2021, which is the most recent valuation date for which complete information is available.

Participation, vesting and service credit—Active volunteer firefighters who have reached the age of eighteen and who have completed one year of firefighting service are eligible to participate in the program. The program’s entitlement age is age sixty, or age after first earning a year of Service Credit under the Point System. In general, an active volunteer firefighter is credited with a year of firefighting service for each calendar year after the establishment of the program in which he or she accumulates fifty points. Points are granted for the performance of certain activities in accordance with a system established by the sponsor on the basis of a statutory list of activities and point values.

Benefits—A participant’s benefit under the program is the actuarial equivalent of a monthly payment for life equal to twenty dollars multiplied by the person’s total number of years of firefighting service. The number of years of firefighting service used to compute the benefit cannot exceed forty (including any Prior Service Credit). Except in the case of disability or death, benefits are payable when a participant reaches entitlement age. The program provides statutorily mandated death and disability benefits.

Participants Covered by the Benefit Terms—At the December 31, 2021 measurement date, the participants covered by the benefit terms were as follows:

Inactive participants currently receiving benefit payments	87
Inactive participants entitled to but not yet receiving benefit payments	42
Active participants	<u>50</u>
Total	<u>179</u>

Measurement of Total Pension Liability

The total pension liability at the December 31, 2021 measurement date was determined using an actuarial valuation as of that date.

Actuarial Assumptions—The total pension liability at the December 31, 2021 measurement date was determined using the following actuarial assumptions, applied to all period included in the measurement:

Actuarial Cost Method:	Entry Age Normal
Inflation:	2.25%
Salary Scale:	None assumed

Mortality rates were based on the RP-2014 Male Mortality Table without projection for mortality improvement.

Discount Rate—The discount rate used to measure the total pension liability was 2.24%. This was the yield to maturity of the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2021. In describing this index, S&P Dow Jones Indices notes that the index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years and with a rating of at least Aa2 by Moody's Investors Service's, AA by Fitch, or AA by Standard & Poor's Rating Services.

Changes in the Total Pension Liability

	Total Pension Liability
Balance as of 12/31/2020 measurement date	\$ 8,268,822
Changes for the year:	
Service Cost	145,610
Interest	159,109
Changes of assumptions of other inputs	(330,320)
Differences between expected and actual experience	22,715
Benefit payments	(340,868)
Net changes	(343,754)
Balance as of 12/31/2021 measurement date	\$ 7,925,068

Sensitivity of the Total Pension Liability to the changes in the discount rate—The following presents the total pension liability of the Town as of the December 31, 2021 measurement date, calculated using the discount rate of 2.24%, as well as what the Town's total pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.24%) or 1-percentage point higher (3.24%) than the current rate:

	1% Decrease (1.24%)	Current Discount Rate (2.24%)	1% Increase (3.24%)
Total pension liability	\$ 9,072,923	\$ 7,925,068	\$ 6,990,907

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—For the year ended December 31, 2022, the Town recognized pension expense of \$459,680. At December 31, 2022 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,991	\$ 35,100
Changes of assumptions or other inputs	\$ 891,294	\$ 276,169
Benefit payments & administrative expenses subsequent to the measurement date	<u>403,061</u>	<u>-</u>
Total	<u>\$ 1,313,346</u>	<u>\$ 311,269</u>

Deferred outflows of resources related to pensions resulting from Town transactions subsequent to the measurement date will be recognized as a reduction of the total pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	
2023	\$ 144,163
2024	144,163
2025	144,163
2026	144,163
2027	27,407
Thereafter	(5,043)

Trust Assets—Although assets have been accumulated in an irrevocable trust such that the assets are dedicated to providing pensions to plan members in accordance with benefit terms, the trust assets are not legally protected from creditors of the Town. As such, the trust assets do not meet the criteria in paragraph 4 of GASB Statement No. 73.

Fiduciary Investment and Control—Service credit is determined by the governing board of the sponsor, based on information certified to the governing board by each fire company having members who participate in the program. Each fire company must maintain all required records on forms prescribed by the governing board. The governing board of the sponsor has retained and designated Penflex, Inc. to assist in the administration of the program.

Authority to invest program assets is vested in the Investment Committee. Subject to restrictions in the program document, program assets are invested in accordance with a statutory “prudent person” rule.

The sponsor is required to retain an actuary to determine the amount of the sponsor’s contributions to the plan. The actuary retained by the sponsor for this purpose is Penflex, Inc. Portions of the following information are derived from the most recent report prepared by the actuary, dated January 1, 2022.

Statement of Net Program Assets

Actuarial present value of benefits at January 1, 2022		\$ 5,623,649
Less: Assets available for benefits		
<i>Cash and short-term investments:</i>	<u>% of total</u>	
Cash and cash equivalents	3.9%	\$ 100,726
<i>Investments at fair value:</i>		
Speciality funds	7.0%	181,929
International stock funds	14.3%	374,769
Small-cap stock funds	4.8%	125,087
Mid-cap stock funds	8.1%	210,475
Large-cap stock funds	13.5%	352,498
Balanced	6.1%	159,532
Bond funds	41.7%	1,089,745
Other assets	0.0%	-
<i>Liabilities:</i>		
January payments made in December	1.2%	30,948
Benefits payable	-0.5%	<u>(13,080)</u>
Net program assets available for benefits		<u>2,612,629</u>
Current total unfunded benefits		<u>\$ 3,011,020</u>

Statement of Changes in Net Program Assets

Plan net assets, January 1, 2021		\$2,549,887
Changes during the year:		
Add: Plan contributions	\$ 200,000	
Net investment income	203,610	
Less: Plan benefit withdrawals	(376,696)	
Changes in benefits payable	<u>35,828</u>	
Net change		<u>62,742</u>
Plan net assets, December 31, 2021		<u>\$ 2,612,629</u>

Contributions and Administrative Fees

Town contributions and fees amounted to \$393,189 and \$8,260, respectively, during the year ended December 31, 2022.

Funding Methodology and Actuarial Assumptions

The actuarial valuation methodology used by the actuary to determine the sponsor's contribution is the attained age normal cost method. The assumptions used by the actuary to determine the sponsor's contribution and the actuarial present value of benefits are based on an assumed rate of return on investment of 5%.

Mortality Tables used for retirement are based on the RP-2014 Male Table without projection.

The Town accounts for service award program assets within its Fire Protection Fund. The fair value of these program assets as of December 31, 2022 is \$2,154,324.

8. PENSION OBLIGATIONS—EMS LOSAP

Plan Description—The Town established a defined contribution Length of Service Awards Program (the “LOSAP”) for the active ambulance volunteers of the Boston Emergency Squad. The Program was established pursuant to Article 11-A of the General Municipal Law. The Program provides municipally-funded pension-like benefits to facilitate the recruitment and retention of active volunteer ambulance workers. The Town is the sponsor of the program.

Program Description—

Participation, vesting and service credit—Active volunteers are eligible to participate in the program and become fully vested upon earning five (5) years of service credits or upon being awarded a total and permanent disability. The program's entitlement age is age sixty (60) and the maximum service credit allowable is forty (40) years.

Benefits—A participant's benefit under the program is equal to \$700 per year of service. The program provides statutorily mandated death and disability benefits.

Fiduciary Investment and Control—Service credit is determined by the governing board of the sponsor, based on information certified to the governing board by the Emergency Squad. The governing board of the sponsor has retained and designated Penflex, Inc. to assist in the administration of the program.

Program assets are required to be held in trust by LOSAP legislation, for the exclusive purpose of providing benefits to participants and their beneficiaries or for the purpose of defraying the reasonable expenses of the operation and administration of the program.

Authority to invest program assets is vested in the Investment Committee. Subject to restrictions in the program document, program assets are invested in accordance with a statutory “prudent person” rule.

The sponsor is required to retain an actuary to determine the amount of the sponsor's contributions to the plan. The actuary retained by the sponsor for this purpose is Penflex, Inc. Portions of the following information are derived from the most recent report prepared by the actuary, dated December 31, 2022.

Program Financial Condition

Asset Reconciliation

Share of Trust Account, January 1, 2022		\$ 748,279
Changes during the year:		
Add: Plan contributions	\$ 12,463	
Net investment income	(88,304)	
Less: Administrative Charges	(2,149)	
Trustee Fees	(2,773)	
Distributions Made to Participant/Beneficiaries	<u>(79,849)</u>	
Net change		<u>(160,612)</u>
Share of Trust Account, December 31, 2022		<u>\$ 587,667</u>

Contributions and Administrative Fees

The actuary determined that the Town contributions owed during the 2022 calendar year totaled \$12,463. Administrative and Trustee Fees taken out of the account during the year ending December 31, 2022 were \$4,922 with an additional \$79,849 of distributions made to beneficiaries.

Plan Assets

The Town accounts for service award program assets within its Ambulance Fund. The fair value of these program assets as of December 31, 2022 is \$587,667.

9. RISK MANAGEMENT

The Town is exposed to various risks of loss related to damage and destruction of assets, vehicle liability, injuries to employees, health insurance, workers' compensation, and unemployment insurance. The Town purchases commercial insurance to cover such potential risks. There have not been any settlements which have exceeded commercial insurance coverage in the past three fiscal years.

The Town purchases insurance for: general property and liability, municipal crime, automobile, public officials liability, law enforcement liability, contractor's protective liability, excess catastrophe liability, inland marine, electronic equipment, and ground pollution relating to fuel storage tanks. General property is insured at a full replacement cost agreed upon at \$11,597,543. A Builder's Risk endorsement was added in the amount of \$425,000 on the North Boston Pavilion. General liability insurance is limited to \$1 million per occurrence, with a general aggregate \$3 million limit. General liability has an add on rider for network security loss with an annual aggregate of \$250,000. Municipal crime coverage ranges from \$25,000 to \$400,000 per occurrence. Automobile insurance is limited to \$1 million per accident. Public Officials Liability, Law Enforcement Liability, and Contractor's Protective Liability are all limited to \$1 million per occurrence and \$2 million in the aggregate. Excess catastrophe liability is limited to \$3 million per occurrence and \$6 million in the aggregate. Inland marine has various limits for each individually scheduled property and equipment with a total blanket limit of roughly \$2.71 million. Fuel storage tanks have a ground pollution liability of \$1 million.

10. LEASES

Lease Receivable—The Town is a lessor for a noncancellable lease of buildings. The Town recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the Town determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The Town uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease terms include the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Town monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

As the lessor, the Town recognizes a long-term lease receivable and deferred inflow of resources for the use of the Trooper Barracks Building by the state police. The lease agreement runs for 20 years starting December 1, 2009 and ending November 30, 2029 with a five year renewal option beginning on December 1, 2029 and ending November 30, 2034. The agreement states that the remaining monthly payments will be \$7,400 per month through November 30, 2024, \$8,247 per month through November 30, 2029, and then if the renewal is granted, the additional five-year term will be negotiated at the time of the renewal request. As the Town built this building as part of the lease agreement, to the specifications agreed upon with the lessee, the Town reasonably expects the lease agreement to be renewed and thus includes the five-year renewal as part of the lease term. The discount rate applied to this lease is 3.5% as determined by the bond issued to finance the construction of the building. The value of the lease receivable as of December 31, 2022 is \$832,697. The value of the deferred inflow of resources is \$678,875 at December 31, 2022.

The future payments included in the measurement of the lease receivable at December 31, 2022 were as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 57,329	\$ 31,471	\$ 88,800
2024	59,368	30,279	89,647
2025	61,479	37,485	98,964
2026	63,666	35,298	98,964
2027	65,930	33,034	98,964
2028-2032	366,539	128,281	494,820
2033 and thereafter	158,386	31,295	189,681
	<u>\$ 832,697</u>	<u>\$ 327,143</u>	<u>\$ 1,159,840</u>

Lease Payable—The Town is a lessee for a noncancellable lease of various equipment. The town recognizes a liability and an intangible right-to-use asset (lease asset) in the government-wide financial statements. The Town recognizes lease liabilities with an initial, individual value of \$5,000 or more. At the commencement of a lease, the Town initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the Town determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Town uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Town generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease terms include the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Town is reasonably certain to exercise.

The Town monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the right-to-use asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

As the lessee, the Town reports lease assets with other capital assets and lease liabilities with long-term debt on the schedule of long-term liabilities. The Town is lessee for office equipment such as printers and postage machines.

As of December 31, 2022, the value of the lease liability was \$17,542. The Town is required to make annual principal and interest payments on the equipment ranging from \$1,316 to \$2,834. The leases have imputed interest rates of 3.5%. The value of the right-to-use lease assets as of the end of the current fiscal year was \$28,410 and had accumulated amortization of \$11,225.

The future principal and interest payments as of December 31, 2022, were as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 4,436	\$ 547	\$ 4,984
2024	4,367	397	4,764
2025	4,523	242	4,764
2026	3,260	87	3,348
2027	956	10	965
	<u>\$ 17,542</u>	<u>\$ 1,283</u>	<u>\$ 18,825</u>

11. SHORT-TERM DEBT

Liabilities for bond anticipation notes (“BANs”) are generally accounted for in the Capital Projects Fund. State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for period’s equivalent to the life of the permanent financing, provided that annual reductions of principal are made. The following page shows a summary of the Town’s short-term debt for the year ended December 31, 2022:

Description	Interest Rate	Maturity Date	Balance 1/1/2022	Issues	Redemptions	Balance 12/31/2022
Capital Projects Fund:						
Bond anticipation notes	3.87%	10/6/2023	\$ -	\$ 1,013,790	\$ -	\$ 1,013,790
Total			-	1,013,790	-	1,013,790

12. LONG-TERM LIABILITIES

The Town’s outstanding long-term liabilities reported in Schedule W to the AUD include serial bonds, installment purchase contracts, lease liabilities, pension liabilities, and compensated absences.

Outstanding indebtedness as of December 31, 2022 aggregated \$4,469,310. Of this amount, \$3,806,932 relates to serial bonds issued for the purpose of water supply and distribution, \$635,000 relates to a serial bond issued on the construction of a Trooper Barracks building, and \$27,378 remains on an installment purchase contract. All long-term debts are exempt from the constitutional debt limit other than the \$635,000 serial bond which represents approximately 1.2% of the town’s debt limit. Further, the Trooper Barracks serial bond is eligible for redemption prior to maturity starting after March 1, 2022 at 100% of the par amount of the bonds to be redeemed, plus accrued interest to the date of redemption. All bonds payable of the Town are secured by its general credit and revenue raising powers, as per State statute.

A default will have occurred if the payment of principal or interest are not paid when due and payable. In the event of a default a provision is made for contract creditors (including the Bondholders) of the Town to enforce payments upon such contracts, if necessary, through court action, although the present statute limits interest on the amount adjudged due to creditors to nine per centum per annum from the date due to the date of payment. As a general rule, property and funds of a municipal corporation serving the public welfare and interest have not been judicially subjected to execution or attachment to satisfy a judgment, although judicial mandates have been issued to officials to appropriate and pay judgments out of current funds or the proceeds of a tax levy.

The Town does not hold any lines of credit.

A summary of changes in the Town's long-term liabilities at December 31, 2022 is presented below:

	Balance			Balance	Due Within
	1/1/2022	Additions	Reductions	12/31/2022	One Year
Serial bonds	\$ 4,689,865	\$ -	\$ 247,933	\$ 4,441,932	\$ 210,782
Installment Purchase Contract	40,369	-	12,991	27,378	13,452
Lease liability	-	17,542	-	17,542	4,436
Net pension liability-ERS*	3,553	-	3,553	-	-
Pension liability-Fire LOSAP	3,058,425	4,914,048	47,405	7,925,068	-
Compensated absences	142,664	31,449	-	174,113	17,411
Total	<u>\$ 7,934,876</u>	<u>\$ 4,963,039</u>	<u>\$ 311,882</u>	<u>\$ 12,586,033</u>	<u>\$ 246,081</u>

(*Reductions to the net pension liability are shown net of additions.)

Serial Bonds—The Town issues general obligation bonds to provide funds for the acquisition, construction, and renovation of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Town. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with maturities that range from 10 to 38 years.

Principal is paid annually, interest is paid semi-annually; these payments are recorded in the associated fund, either being General or Water Funds. A summary of additions and payments for the year ended December 31, 2022, is presented below:

Description	Original Issue	Interest Rate (%)	Year of Issue/ Maturity	Balance 1/1/2022	Additions	Reductions	Balance 12/31/2022	Due Within One Year
General Fund:								
Trooper Barracks	\$ 1,000,000	3.5	2012/2034	\$ 675,000	\$ -	\$ 40,000	\$ 635,000	\$ 45,000
Total General Fund				<u>675,000</u>	<u>-</u>	<u>40,000</u>	<u>635,000</u>	<u>45,000</u>
Water Fund:								
Water #1	644,068	3.4	2003/2023	85,435	-	42,003	43,432	43,432
Water #2 ext.	199,400	1.9	2012/2022	19,940	-	19,940	-	-
Water #2	281,400	1.9	2012/2022	28,140	-	28,140	-	-
Water #3	125,000	2.8	2012/2032	68,750	-	6,250	62,500	6,250
Rural Development #1	2,618,500	4.125	2005/2040	1,854,200	-	66,200	1,788,000	69,000
Rural Development #2	2,394,000	3	2010/2048	1,958,400	-	45,400	1,913,000	47,100
Total Water Fund				<u>4,014,865</u>	<u>-</u>	<u>207,933</u>	<u>3,806,932</u>	<u>165,782</u>
Total governmental activities				<u>\$ 4,689,865</u>	<u>\$ -</u>	<u>\$ 247,933</u>	<u>\$ 4,441,932</u>	<u>\$ 210,782</u>

Installment Purchase Contract—On August 29, 2016, the Town entered into a long-term installment purchase contract for an ambulance. The amount outstanding totals \$28,846 of which \$1,468 represents imputed interest costs. The present value of the contract at December 31, 2022 is \$27,378.

Annual payments are \$14,423, with final payments due September 29, 2024. The nominal rate is 3.5%. The obligation under the installment purchase can be summarized as follows:

Year ending December 31,	
2023	\$ 14,423
2024	14,423
Total minimum lease payments	28,846
Less: amount representing imputed interest costs	(1,468)
Present value of minimum lease payments	<u>\$ 27,378</u>

Lease Liability—The Town holds long-term capital leases for various equipment. The outstanding balance at December 31, 2022 was \$17,542. Refer to Note 10 for additional information related to the Town’s leases.

Net Pension Liability-ERS—In Schedule W to the AUD, the Town removed its prior liability of \$3,553, for its proportionate share of the net pension liability related to the Employee Retirement System as the balance is now an asset. Refer to Note 6 for additional information related to the Town’s net pension liability (asset).

Pension Liability-Fire LOSAP—In Schedule W to the AUD, the Town reported a liability of \$7,925,068, for its pension liability related to the Fire Length of Service Award Program (LOSAP). Refer to Note 7 for additional information related to the Town’s pension liability.

Compensated Absences—As explained in Note 1, the Town accrues the value of governmental fund type compensated absences. The value accrued at December 31, 2022 is \$174,113. Management estimates that \$17,411 is due within one year. Since payments of compensated absences are dependent upon many factors, timing of future payments is not readily determinable.

A maturity schedule of the Town’s indebtedness is presented below:

Year ending December 31,	Serial Bonds	Installment Purchases	Lease Liability	Pension Liability Fire LOSAP	Compensated Absences	Total
2023	\$ 210,782	\$ 13,452	\$ 4,436	\$ -	\$ 17,411	\$ 246,081
2024	171,750	13,926	4,367	-	-	190,043
2025	176,550	-	4,523	-	-	181,073
2026	186,450	-	3,260	-	-	189,710
2027	191,450	-	956	-	-	192,406
2028-2032	1,065,550	-	-	-	-	1,065,550
2033-2037	1,042,900	-	-	-	-	1,042,900
2038-2042	815,200	-	-	-	-	815,200
2043-2047	479,300	-	-	-	-	479,300
2048 and thereafter	102,000	-	-	7,925,068	156,702	8,183,770
Total	<u>\$ 4,441,932</u>	<u>\$ 27,378</u>	<u>\$ 17,542</u>	<u>\$ 7,925,068</u>	<u>\$ 174,113</u>	<u>\$ 12,586,033</u>

Interest requirements on serial bonds payable are as follows:

Year ending December 31,	Interest
2023	\$ 155,857
2024	148,749
2025	142,424
2026	135,500
2027	128,544
2028-2032	536,529
2033-2037	340,605
2038-2042	158,860
2043-2047	59,113
2048 and thereafter	3,065
Total	<u>\$ 1,809,246</u>

13. FUND BALANCE

In the AUD, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The Town maintained the following nonspendable fund balance at December 31, 2022:

- **Prepaid items**—Represents amounts prepaid to the retirement system that are applicable to future accounting periods. The General Fund and the Highway Fund reported amounts of \$18,036 and \$10,593, respectively.

In the AUD, restricted fund balances are amounts constrained to specific purposes (such as creditors, grantors, contributors, or laws and regulations of other governments) through constitutional provisions or by enabling legislation.

At December 31, 2022, the Town reported the following restricted fund balances:

- **Restricted for General Capital Projects**—Represents amounts, \$356,758, restricted for the construction of various general fund capital projects.
- **Restricted for Tax Stabilization**—Represents amounts, \$84,593, restricted by the Town Board in accordance with general municipal law section 6-e to be used for future unanticipated events.
- **Restricted for Highway Equipment**—Represents amounts, \$289,695, restricted for the purchase of highway equipment.
- **Restricted for Water Debt**—Represents amounts, \$353,660, restricted for the reduction of future debt service requirements.
- **Restricted for Ambulance Equipment**—Represents amounts, \$179,834, restricted for the purchase of ambulance equipment.
- **Restricted for Fire LOSAP**—Represents amounts, \$2,154,324, for the administration of the Town’s Fire LOSAP.

- **Restricted for EMS LOSAP** —Represents amounts, \$587,667, for the administration of the Town’s Ambulance LOSAP.

In the AUD, commitments are amounts that are subject to a purpose constraint imposed by a formal action of the Town’s highest level of decision-making authority. As of December 31, 2022, the Town reported the following committed fund balance:

- **Encumbrance for General Fund Equipment** —Represents amounts, \$69,542, for the purchase of a water district consolidation study and parks pickup truck agreed upon by board resolution.
- **Encumbrance for Highway Equipment** —Represents amounts, \$57,200, for the purchase of a highway pickup truck as agreed upon by board resolution.

In the AUD, assignments are not legally required segregations but are segregated for a specific purpose by the Town. At December 31, 2022, the Town reported the following fund balance assignments:

	Subsequent Year's <u>Expenditures</u>	Specific <u>Use</u>	Total <u>Assigned</u>
General Fund	\$ 426,216	\$ 69,542	\$ 495,758
Highway Fund	165,706	501,777	667,483
Fire Protection Fund	217,480	203,824	421,304
Lighting Fund	-	21,404	21,404
Ambulance Fund	-	53,257	53,257
Garbage and Refuse Fund	-	144,627	144,627
Water Fund	3,034	591,570	594,604
Total	<u>\$ 812,436</u>	<u>\$ 1,586,001</u>	<u>\$ 2,398,437</u>

- **Assigned to Subsequent Year’s Expenditures**—Represents available fund balance being appropriated to meet expenditure requirements in the 2023 fiscal year.
- **Assigned to Specific Use**—Represents fund balance within the special revenue funds that is assigned for a specific purpose. The assignment’s purpose relates to each fund’s operations and represents amounts within funds that are not restricted or committed.

Unassigned fund balance represents the residual classification of the government’s General Fund surplus and Capital Projects Fund deficit.

If the Town must use funds for emergency expenditures the Board shall authorize the Supervisor to expend funds first from funds classified as nonspendable (if funds become available) then restricted funds. The use of committed and assigned funds will occur after the exhaustion of available restricted funds. Finally, if no other fund balances are available, the Town will use unassigned fund balance.

14. INTERFUND ACTIVITY

Interfund receivables and payables are short-term in nature and exist because of temporary advances or payments made on behalf of other funds. The composition of interfund balances as of December 31, 2022 is as follows:

Fund	Interfund	
	Receivables	Payables
Governmental funds:		
General Fund	\$ 211,000	\$ -
Capital Projects Fund	-	211,000
Total	\$ 211,000	\$ 211,000

The outstanding balances between funds result from payments made on behalf of other funds or temporary advances. All of these balances are expected to be collected/paid within the subsequent year.

The Town made the following transfers between funds during the year ended December 31, 2022:

Fund	Transfers out:
	General Fund
Transfers in:	
Capital Projects Fund	\$ 416,905
Total	\$ 416,905

The interfund transfer totaling \$416,905 represents \$349,899 ARPA funding received by the General Fund, however, related expenditures were incurred within the Capital Projects Fund as well as \$67,006 funding supplied by the general fund towards the capital projects.

15. LABOR CONTRACTS

Certain Town employees are represented by one bargaining unit, with the balance governed by Town Board rules and regulations. The International Operating Engineers Local 17 AFL-CIO bargaining unit has a negotiated contract in place through December 31, 2023.

16. COMMITMENTS

Encumbrances—Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expended in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

The Town considers encumbrances significant if they are in excess of \$10,000. Significant encumbrances as of December 31, 2022 are listed below:

Fund	Purpose	Amount Encumbered
General	Water District Consolidation Study	\$ 11,500
General	Parks Pickup Truck	56,814
Total General Fund		<u>\$ 68,314</u>
Highway	Highway Pickup Truck	\$ 56,814
Total Highway Fund		<u>\$ 56,814</u>

17. CONTINGENCIES

Litigation—The Town is involved in litigation in the ordinary course of its operations. The Town believes that its ultimate liability, if any, in connection with these matters will not have a material effect on the Town’s financial condition or results of operations.

Assessments—The Town is a defendant in litigation under Article 7 of the Real Property Tax Law of the State of New York to review tax assessments. While the Town vigorously defends assessments, the likelihood of success is on a case by case basis, and is dependent upon various factors including market values and appraised amounts. No potential amount or potential range of loss is determinable. However, management believes that level of such potential loss, if any, would be immaterial and no provisions have been made within the financial statements.

Grants—In the normal course of operations, the Town receives grant funds from various Federal and State agencies. These grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any disallowed expenditures resulting from such audits could become a liability of the governmental funds. While the amount of any expenditures which may be disallowed cannot be determined at this time, management expects any amounts to be immaterial.

18. SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 1, 2023, which is the date the AUD is available for issuance, and have determined there are no subsequent events that require disclosure in conformity with the format prescribed by the Office of the State Comptroller of the State of New York.

* * * * *

Schedule a Public Hearing for Special Use Permit,
Accessory Apartment - 8947 Pearl Street

TOWN OF BOSTON

OFFICE USE ONLY

SPECIAL PERMIT APPLICATION

() APPROVED () DISAPPROVED

OWNER NAME: CHARLES J. LACHIUSA
ADDRESS: 8947 PEARL STREET
BOSTON, NY 14025
TELEPHONE: 716-860-0259
MAIL: chucklachiusa@gmail.com

PERMIT NO: _____
PERMIT FEE: _____
DATE RECEIVED: _____
ISSUED BY: _____

CONTRACTOR: BRUCE MACK
WOOD CRAFTER CONSTRUCTION
716-649-0792 (OFFICE)
PHONE: 716-864-1028 (mobile)

APPLICATION IS HEREBY MADE FOR PERMISSION TO:

- DUMPING OF MATERIAL
- RENEWAL OF EXISTING PERMIT
- ACCESSORY APARTMENTS
- TOP SOIL SCREENING
- BED & BREAKFAST
- LIVE ENTERTAINMENT PER 123-71b (6)
- OTHER

Does this project require approval from any other agency? If so, who? _____

LOCATION TO BE USED: 8947 PEARL STREET BOSTON NY 14025

CONTENT: Addition of A 1 bedroom in-law apartment requires a
Special use permit 123-25B, R2 district.

Condition: Rental prohibited per planning board.

THE UNDERSIGNED APPLICANTS DO HEREBY AFFIRM THAT THE INFORMATION HEREBY SUPPLIED IS TRUE AND CORRECT

OWNER: Charles J. Lachiusa DATE: April 24, 2023

Public Hearing Date: _____ Site Inspection Date: _____

Town Board Approval: _____

Conditions of Approval: _____

Margaret Derk

From: Thomas Murphy
Sent: Friday, April 28, 2023 1:48 PM
To: Town of Boston Supervisor
Cc: Sandra Quinlan; Margaret Derk; Connie Berwaldt; supervisors@townofboston.com; Town of Boston Bookkeeper
Subject: RE: Public Hearing

8947 Pearl Street
David Britton for Chuck LaChiusa (Iacussa)
Adding one bedroom in law apartment in an R2 zoning district.
Is allowed under 123-25B with a special use permit.
The planning board has reviewed and blessed the project on the condition that the apartment never be rented.
The cropped and pertinent code is below:

123-25 B.

The following uses, subject to special use permit:

(3) Accessory apartments shall be permitted, subject to the following conditions and limitations:

(a) The accessory apartment must be located within the area of the lot allowed for principal dwellings by the Zoning Local Law. The apartment may be established through:

[1] Conversion of existing floor space in a single-family structure.

[2] An addition to an existing single-family structure.

(b) At the time of application for a permit for an accessory apartment the property owner shall reside in one of the two dwelling units, which shall be his/her principal residence.

(c) An accessory apartment shall have separate access not observable from the street, unless there is a single access from the front of the building with a split access inside the building.

(d) The total floor area of the accessory apartment shall be no less than 640 square feet nor more than 800 square feet. The total floor area of the main unit shall not be less than the minimum floor area required in the zoning district as set forth in the Table of Regulations.¹

[1]

Editor's Note: The Table of Regulations is on file in the Town offices.

(e) A residence containing an accessory apartment shall have a minimum of three off-street parking spaces.

(f) The building shall, to the degree reasonably feasible, maintain the character and appearance of a single-family dwelling.

(g) Only one accessory apartment for a total of two dwelling units per lot shall be permitted.

I have the special use permit filled out and a check for \$300 (special use permit \$200 + public hearing fee \$100) here in my office. I have a full set of stamped plans which have been sent back to the architect for modification.

Thank You,
Thomas C. Murphy
Town of Boston, N.Y.
Code Enforcement/Building Inspection



Phone: (716) 941-6113 ext. 111
8500 Boston State Road
Boston, New York 14025
www.townofboston.com

From: Town of Boston Supervisor <supervisor@townofboston.com>
Sent: Friday, April 28, 2023 1:34 PM
To: Thomas Murphy <codeenforcement@townofboston.com>
Cc: Sandra Quinlan <townclerk@townofboston.com>; Margaret Derk <deputytownclerk@townofboston.com>; Connie Berwaldt <townclerkoffice@townofboston.com>; supervisorokeding@gmail.com; Town of Boston Bookkeeper <bookkeeper@townofboston.com>
Subject: Public Hearing

Hi Murf –

Jason said he is comfortable adding “Scheduling Public Hearing” to next week’s agenda as long as you’re comfortable that Sean does not need to review it.

Sandy – Please add “Schedule Public Hearing” to the agenda for Wednesday. I am not sure of the property specifics – I just know it is on Pearl St.

Thank you,



Allison Koczur

Town of Boston, Confidential Secretary to the Supervisor
P: (716) 941-6518 | F: (716) 941-6116
8500 Boston State Road | Boston, New York 14025
www.townofboston.com



Thank you for not printing this e-mail!

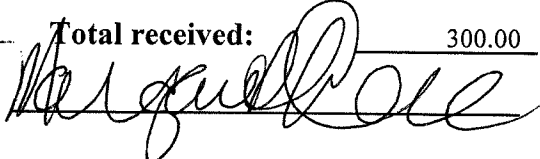
TOWN OF BOSTON
8500 BOSTON STATE RD
BOSTON NY 14025
(716) 941-6113

Date: 04/28/2023
Receipt #: **022039**

Received From: BRITTON, DAVID

For:	1 - SPECIAL USE PERMIT / 8947 PEARL STREET	200.00
	1 - PUBLIC HEARING FEE / 8947 PEARL STREET	100.00

Cash
 Check/CC 176

Total received: 300.00


TOWN OF BOSTON – RESOLUTION NO. 2023 -40

APPROVING JUSTICE COURT AUDIT

WHEREAS, pursuant to Uniform Justice Court Act§ 2019-a, each Town Justice must present her records and docket for an audit to be performed by the Town Board or an accountant retained by the Town Board to perform such an audit; and

WHEREAS, Town Justices Kelly A. Vacco and Debra K. Bender duly have presented their records and docket to the Town Board, and Dresher and Malecki LLP performed an audit of those records on March 21, 2023; and

WHEREAS, the Town Board has reviewed the audit report prepared by Drescher and Malecki; and

WHEREAS, the records of the Town Justices have been duly examined and the fines therein collected have been turned over to the proper officials of the Town of Boston as required by law;

NOW THEREFORE BE IT

RESOLVED, that the Town Board of the Town of Boston hereby approves the audit report prepared by Dresher and Malecki, LLP; and

IT IS FURTHER RESOLVED, that the Town Clerk forward a copy of this Resolution and the Dresher and Malecki, LLP, audit report to the Office of Court Administration.

On May 3, 2023, 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	[]	[]	[]	[]
Councilmember Lucachik	[]	[]	[]	[]
Councilmember Martin	[]	[]	[]	[]
Councilmember Selby	[]	[]	[]	[]
Supervisor Keding	[]	[]	[]	[]

Sandra L. Quinlan, Town Clerk

**TOWN OF BOSTON,
NEW YORK**

*Statement of Changes in Cash Balances
and Statement of Cash Receipts and
Cash Disbursements of the Town Justices
for the Year Ended December 31, 2022*

TOWN OF BOSTON, NEW YORK
Town Justices
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Year Ended December 31, 2022

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Statement of Changes in Cash Balances..... 1

Statement of Cash Receipts and Cash Disbursements..... 2

TOWN OF BOSTON, NEW YORK
Town Justices
Statement of Changes in Cash Balances
Year Ended December 31, 2022

Cash balance, January 1, 2022	\$ 40,552
Add: Cash receipts	263,639
Deduct: Cash disbursements	<u>271,008</u>
Cash balance, December 31, 2022	<u>\$ 33,183</u>

TOWN OF BOSTON, NEW YORK
Town Justices
Statement of Cash Receipts and Cash Disbursements
Year Ended December 31, 2022

	Justice	Justice	Total
	<u>Debra Bender</u>	<u>Kelly Vacco</u>	<u>Total</u>
Cash balances, January 1, 2022	\$ 19,427	\$ 21,125	\$ 40,552
Cash receipts:			
Fines, surcharges and fees	<u>120,985</u>	<u>142,654</u>	<u>263,639</u>
Total cash receipts	<u>120,985</u>	<u>142,654</u>	<u>263,639</u>
Cash disbursements:			
Payments to Town Supervisor	<u>121,820</u>	<u>149,188</u>	<u>271,008</u>
Total cash disbursements	<u>121,820</u>	<u>149,188</u>	<u>271,008</u>
Cash balances, December 31, 2022	<u>\$ 18,592</u>	<u>\$ 14,591</u>	<u>\$ 33,183</u>

Appendix F – General Recordkeeping Requirements for Town and Village Justice Courts

As a general rule, board members should first gain an understanding of how the court operates, what the general rules and requirements are for financial accountability and reporting, and what types of financial records should be maintained to meet these responsibilities. Many board members, particularly newly elected members, may not be aware of these concerns.

The first step is to ASK! Ask the individuals involved (e.g., justices and court clerks). Ask other more experienced board members. Ask your local government's attorney or call us. OSC issues many publications that provide guidance on a variety of topics that will provide you with needed information. The Comptroller's Justice Court Fund Bureau issues a publication entitled *Handbook for Town and Village Justices and Court Clerks* that provides guidance as well as requirements for justice court transactions.

Court personnel are required to maintain various records and documents pertaining to the cases handled in their respective courts. They are also required to perform certain finance-related duties to account for and report all transactions.¹² Certain financial duties are the direct responsibility of each justice and, in certain circumstances, may not be delegated to other court personnel. Some key recordkeeping requirements are as follows:

Each justice is required to:

1. Maintain an official bank account in his/her name as judicial officer.
2. Issue acceptable receipt forms for all moneys collected.
3. Deposit all moneys received in his/her judicial capacity in the official bank account within 72 hours of collection, exclusive of Sundays and holidays.
4. Submit a monthly report, generally, and remittance to the Justice Court Fund within the first 10 days of the month following collection.¹³

Each court is required to:

1. Maintain individual case files containing all papers and other documents pertaining to each case.
2. Maintain an index of all cases with a unique number assigned to each case when filed.
3. Maintain a cashbook, which chronologically itemizes all receipts and disbursements.
(Note: For accountability and internal control purposes, OSC recommends that a separate cashbook be maintained for each justice).

¹² Recordkeeping requirements are generally contained in 22 NYCRR Section 214, *et seq.*

¹³ With respect to courts that participate in the Invoice Billing Program, within the first 10 days of the month following collection, each justice must electronically file their report with the Justice Court Fund and submit a remittance to the Chief Fiscal Officer, instead of the Justice Court Fund.

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Board members should expect to find the following minimum records for receiving and disbursing moneys (either manually prepared or computerized):

1. Cash receipt records and supporting documents.
2. Cash disbursement records and supporting documents.
3. Bank statements and supporting documents.
4. Accountability worksheets detailing outstanding liabilities and cash available to meet such liabilities. These worksheets should compare net bank balances and cash on-hand to liabilities (e.g., bails and unremitted fines). Any difference between cash and liabilities should be explained. Correction of errors in accounting records, if any, should also be explained.
5. Copies of reports to applicable governmental agencies.

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Checklist for Review of Justice Court Records

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/or other categories of collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered receipt forms issued for all collections?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate receipt copies kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are receipts recorded up-to-date? <i>Last Recorded Receipt</i>	Bender - Receipt #17439 for \$150 on 12/30/2022 Vacco - Receipt #5776 for \$100 on 12/30/2022	
Are duplicate deposit slips kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely (within 72 hours of collection, exclusive of Sundays and holidays) and recorded up-to-date? <i>Last Recorded Deposit: Date</i>	Bender - 12/30/2022 for \$935 Vacco - 12/30/2022 for \$620	
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the justice?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>Last Recorded Check</i>	Bender - Check 1337 on 12/20/2022 for \$11,809 Vacco - Check 1097 on 12/20/2022 for \$6,312	

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Is the bank account reconciled after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Bender - December 2022 on 1/2/2023 Date Performed _____ Vacco - December 2022 on 1/2/2023</i>		

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect court deposits that exceed FDIC insurance protection, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Additional Supporting Records</u>	<u>YES</u>	<u>NO</u>
Is a list of bail maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is a record of uncollected installment payments maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Dockets and Case Files</u>	<u>YES</u>	<u>NO</u>
Are separate dockets maintained for various classifications of cases, such as vehicle and traffic, criminal, civil, and small claims?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are case files maintained for all cases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are indexes maintained for all cases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do dockets for disposed cases appear to be complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do dockets for disposed cases agree with amounts reported?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (a comparison of cash to liabilities) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do liabilities (as recorded in the court's records) agree with net bank balances (as evidenced on monthly bank reconciliations) plus any cash on hand as of a specified date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Determination of Accountability: Date Performed _____ Month Ending _____</i>		
Bender - December 2022 on 1/2/2022 Vacco - December 2022 on 1/2/2022		

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

<u>Reports to Division of Criminal Justice Services</u>	<u>YES</u>	<u>NO</u>
Are reports made timely to the Division of Criminal Justice Services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding late reporting? <i>If yes, why were reports late and what corrective actions were taken?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<u>Reports to Justice Court Fund</u>	<u>YES</u>	<u>NO</u>
Are monthly reports made timely to the Justice Court Fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with cash receipt and disbursement books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with docket dispositions and case files? <i>Last Report Submitted: Bender - December 1/2/2023 \$7,205</i> <i>Month Ending Vacco - December 1/2/2023 \$8,258</i> _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding late reporting? <i>If yes, why were reports late and what corrective actions were taken?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<u>Reporting to Department of Motor Vehicles - TSLE&D Program</u>	<u>YES</u>	<u>NO</u>
Is information reported timely to TSLE&D?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are reports from TSLE&D to the court maintained and utilized? <i>Last TSLE&D Report Available: Bender - 12/29/2022</i> <i>Vacco - 12/29/2022</i> _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
How many cases are shown as pending in the last TSLE&D report? <i>Multiple</i>	<input type="checkbox"/>	<input type="checkbox"/>
Is the number of pending cases reasonable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
How many cases are shown as pending for more than 90 days? <i>N/A</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What actions have been taken to dispose of these cases?	<input type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding pending cases? <i>If yes, why were the cases pending and what corrective actions were taken, if any?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the court received any notices regarding late monthly reporting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

<i>If yes, why were the reports late and what corrective actions were taken?</i> <hr/>		
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Comments and Conclusions

Pursuant to Uniform Justice Court Act § 2019-a, Drescher & Malecki LLP has performed the checklist for review of the Town of Boston Justice Department on behalf of the Town Board for year ended December 31, 2022. /DM 4/3/2023

Memo



To: Town of Boston

From: Drescher & Malecki LLP

Date: 4/3/2023

Re: Office of the State Comptroller Checklists for Review of Departments

Town Justice

- **Bail Account** – While reviewing year end reconciliations for the Justice Department, it was noted that the bail bank accounts and respective bail listings include funds held for periods greater than 10 years. Additionally, it was noted that one of the bail bank accounts has \$400 greater than its respective bail listing. Per review of the Office of the New York State Comptroller, Division of Local Government and School Accountability Local Government Management Guide entitled Handbook for Town and Village Justices and Court Clerks, exonerated bail over 6 years should be surrendered to the Town and unidentified money in a justice’s bank account should be reported and paid into the Justice Court Fund, where it will be retained by the State until the court can properly identify the funds. Should the court later determine the person who posted the bail, they should contact the Justice Court Fund and request a refund.
- **Bank Reconciliations** – While performing testing of the bank reconciliations for the Town Justice, it was noted that bank reconciliations are not signed and dated upon completion. Further, there is no secondary review. Per review of the Office of the New York State Comptroller, Division of Local Government and School Accountability Local Government Management Guide entitled Handbook for Town and Village Justices and Court Clerks, each Justice should review their related bank reconciliation and sign and date upon completion.

TOWN OF BOSTON – RESOLUTION NO. 2023-41

**PROFESSIONAL SERVICES AGREEMENT
FOR LENGTH OF SERVICE AWARD PROGRAM (LOSAP) POINT AUDIT**

WHEREAS, the Town of Boston sponsors and funds a Length of Service Award Program (“LOSAP”) to incentivize and reward volunteer members of the fire companies that serve the Town; and

WHEREAS, the LOSAP program currently is funded at a level below what is recommended by the program’s actuaries, and the Town is reviewing its options to maintain a viable program, including potential modifications to the program; and

WHEREAS, the LOSAP actuaries recommend that in connection with reviewing the program, an audit of the service points awarded pursuant to the program should be completed; and

WHEREAS, the Town has obtained a proposal from the Pinsky Law Group, PLLC, to perform the required scope of work for a total fee of \$4,800;

NOW THEREFORE BE IT

RESOLVED, that Town Board of the Town of Boston hereby authorizes the Town Supervisor to accept the proposed retainer agreement from Pinsky Law Group, PLLC, dated April 11, 2023, to perform an audit of the LOSAP service awards points for a flat fee of \$4,800.

On May 3, 2023, 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	[]	[]	[]	[]
Councilmember Lucachik	[]	[]	[]	[]
Councilmember Martin	[]	[]	[]	[]
Councilmember Selby	[]	[]	[]	[]
Supervisor Keding	[]	[]	[]	[]

Sandra L. Quinlan, Town Clerk

PINSKY

LAW GROUP, PLLC

4311 East Genesee Street
Syracuse, New York 13214
(315) 428-8344
(315) 475-8230 (fax)

Bradley M. Pinsky, Esq.

bpinsky@pinskylaw.com

Nicole C. Pinsky, Paralegal

npinsky@pinskylaw.com

April 11, 2023

Town of Boston
8500 Boston State Road
Boston, New York 14025

Re: Flat Fee Retainer: Service Awards Points Review

Dear Town Supervisor:

This letter will summarize the proposed terms of our firm's assistance of your organization, on a flat fee basis, including the scope of services we will be providing, the agreed upon fee, and billing arrangements.

Scope of Engagement. We will assist the organization with a Service Awards Points Review to review one year of LOSAP point distribution.

Fee Arrangement. Our fee will be billed at the **flat rate of \$4,800.00**. Expenses, if any, are not included. **Fifty percent of the fee is required upon execution of this agreement, with the remaining fifty percent due upon completion of services.**

Should additional hourly services be requested or required, those are billed at \$290/hour in six-minute intervals.

Team System. The Pinsky Law Group, PLLC works in a team atmosphere. Therefore, it is possible that either Mr. Pinsky, an associate or a paralegal will perform work on one or more occasions.

Communication with Attorneys. We have experienced situations in which officers, members and employees of a client communicate with us on a matter. We cannot be expected to know which individuals are authorized and which are not authorized to communicate with us. We place the responsibility on you to caution your personnel from communicating with the attorneys without your authorization, as such fees will be billable to you as a client. Although we will try our best

to limit our communications with your authorized personnel, it is impossible for us to track all of our clients' authorized personnel. Thus, you must control your members'/employees' access to your attorneys and must agree to pay for the time incurred by us due to your personnel.

E-Mail Communication. You are warned that while email communication may be common, E-mails are not a protected means of communication between the attorney and client. Emails which are accessible to another person who is not a client are potentially discoverable. For instance, employer provided email addresses may not be protected. Pinsky Law Group, PLLC cannot possibly know which email addresses used by the client are accessible by other parties. You are responsible for ensuring that you do not email your attorney from an unprotected email address.

Term. The term of this Agreement shall be one year and may be renewed upon an oral agreement of both parties.

Termination of Engagement. Either of us may terminate the engagement at any time for any reason by written notice, subject, on our part, to the rules of professional responsibility. No such termination, however, will relieve you of the obligation to pay the legal fees owed to us for services performed and other charges owed to us through the date of termination. After the completion of our services on your behalf, changes may occur in applicable laws or regulations that could have an impact upon your future rights and liabilities. Unless you engage us after completion of the Project to provide additional advice on issues arising from the Project, the firm has no continuing obligation to advise you with respect to future legal developments.

Conclusion of Representation; Disposition of Client Documents. Following termination of our attorney/client relationship, any otherwise nonpublic information you have supplied to us that is retained by us will be kept confidential in accordance with applicable rules of professional conduct. At your request, we will return your papers and property promptly after receipt of payment for any outstanding fees and costs. Our own files pertaining to the matter will be retained by the firm. These firm files include, for example, firm administrative records; internal lawyers' work product such as drafts, notes, internal memoranda; and legal and factual research, including investigative reports, prepared by or for the internal use of lawyers. We will retain all remaining documents for a certain period of time, but we reserve the right for various reasons including the minimization of unnecessary storage expenses, to destroy or otherwise dispose of them within a reasonable time after the termination of the engagement.

Record Retention. Client files will be retained for a period of seven (7) years. Non-original documents may be scanned into our system with the paper file destroyed, before that date. Original documents such as contracts, signed papers, and other such files will be maintained for seven years, and then potentially destroyed before they are scanned. The client should not have the law firm maintain original documents. You are obligated to hold your original files, such as contracts, deeds, and abstracts of title.

Client Responsibilities. You agree to cooperate fully with us and to promptly provide all information known or available to you relevant to our representation. You agree to cooperate with us in all aspects of the representation. The failure to cooperate with us may result in the

inability of our attorneys to effectively represent you. Failing to return calls or provide us requested information may result in the inability of our attorneys to represent you. You also agree to pay in a timely manner our statements for services and expenses as provided above.

Organization as a client: We will be retained to represent the organization and not any individual in the organization. Our ethical duty requires us to provide our allegiance to the organization and not to any individual. Should any conflict arise between any commissioner, member, director, officer and the organization, the law firm at all times must represent the interests of the organization.

We look forward to working with you!

Very truly yours,

PINSKY LAW GROUP, PLLC

By: 
Bradley M. Pinsky

Agreed and Accepted this _____
Day of _____, 2023

By: _____
Title: _____

TOWN OF BOSTON – RESOLUTION NO. 2023-42

ADOPTING REVISED FEE SCHEDULE

WHEREAS, the Town of Boston has not made significant additions to its schedule of fees in several years; and

WHEREAS, the Town Code Enforcement Officer and Town Planning Consultant has reviewed the Town’s fees and has recommended the adoption of a revised schedule of certain fees in order better to reflect the Town’s costs in processing certain applications relating to building permits and to bring those fees into line with fees charged by other municipalities;

NOW, THEREFORE, BE IT

RESOLVED, that the Town Board of the Town of Boston hereby adopts the revised fees recommended by the Town Code Enforcement Officer and Town Planning Consultant on the attached report, effective May 15, 2023, all other fees to remain as previously established.

On May 3, 2023, 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	[]	[]	[]	[]
Councilmember Lucachik	[]	[]	[]	[]
Councilmember Martin	[]	[]	[]	[]
Councilmember Selby	[]	[]	[]	[]
Supervisor Keding	[]	[]	[]	[]

Sandra L. Quinlan, Town Clerk

Construction	Fee
Residential New	
Application and Architectural Plan Review	\$250
One, Two & Multiple Family Dwellings	\$0.25 Sq. Ft.
NOTE: Floor area shall not include cellar, non-habitable basement, non-habitable attic or carport, but shall include attached garage	
Plumbing	\$50 + \$10/fixture
Electric	\$50 Flat/Includes Generators
Amended Building Permit	No Charge
Minor Change	\$25
Major Change	
(requires Planning Board review)	
Renewal of Building Permit	6 months: ½ cost of original permit
	2nd year: cost of original permit
	3rd year: New Permit
Construction Inspections covered by	
Permit Fee	\$50
After 2nd failure	
Non-Residential Buildings (Commercial)	\$0.25 Sq. Ft.
NOTE: The Permit Fee for a Building Occupied in Part for Residential use and in Part for Non-Residential use Shall be the Sum of the Two Occupancy Fees Calculated Separately.	
Additions (Residential)	
Up to 100 Square Feet	\$50
Each additional Square Foot	\$0.20 Sq. Ft.
NOTE: Floor Area Same As For New Residential	
Additions (Non Residential/Commercial)	
Up to 100 Square feet	\$50
Each additional square foot	\$0.30 Sq. Ft.
Accessory Buildings	
Square feet	
under 100	no fee
over 100 up to 400	\$50
over 400 up to 700	\$90
over 700 up to 1000	\$120
over 1000	\$125 plus \$5 for each additional 100 sq. ft. or part thereof
Decks	
Square feet	
Up to 100	\$50
over 100	\$75
Alterations/Repair/Renovations	
Up to 200 Square feet	\$50

Each additional square foot	\$0.15 Sq. Ft.
Late Fee For Building Permit	
(not subject to Site Plan Approval)	\$250
Swimming Pools	
In-Ground	\$150
Above-Ground	\$75
Demolition Permits	
Up to 500 sq. ft.	\$50
Over 500 to 1000 sq. ft.	\$75
Over 1000 sq. ft.	\$100

Subject	Fee
Special Permits	
Initial Application-General Special Permits	\$150
Renewal-Terminable Special Permit	\$25
Modification of Special Permit	\$150
Initial Application - Live Entertainment	\$25
Renewal Application - Live Entertainment	\$25
Unified Solar Permit	\$100
Fill Permit	\$150
Telecommunications Facility	
Facility-Special Permit	\$5,000
Co-location Permit	\$1,000
Building Permit	\$250
Refuse Removal	
Annual License	\$100
Junkyard	
Initial Application	\$1,000
Renewal Application	\$250
Mobile Home Courts	
Initial Application	\$200 + \$10 per acre for each acre over 10 acres
Annual License Fee	\$15 per unit
New Site Inspection Fee	\$50 per unit
In lieu Recreation Fee	\$150 per unit
Peddling & Soliciting Permit	
Per Person	\$10
Per Vehicle	\$10
Public Improvement Permit	
Per Permit	\$25
Signs	
Not-for-Profit Organizations	\$10
Real Estate Developments--	\$25 per year; renewable annually
R-1, R-2, R-3, R-4 Districts	
Temporary Political Signs, Banners	No fee

business promotion, etc.	
Temporary announcement signs for special events of non-profit organizations in the Town of Boston	No fee
Wall identification signs	\$50
Ground Signs	\$100
Entrance or exit traffic control signs without advertising; max 12'h x 18"l	No fee
Soil Removal	
Annual Permit	\$100
FOIL	
Copies up to 8.5" x 14"	\$0.25
Copies over 8.5" x 14"	Actual Cost
Computer Disc	\$10.00
Certified & Genealogical Copies of Vital Records	\$10.00
Dog Licenses Including Local Fee & NYS Surcharge	
Spayed/Neutered	1 Year \$8 / 2 Year \$16 / 3 Year \$24
Unspayed/Unneutered	1 Year \$16 / 2 Year \$32 / 3 Year \$48
Purebred up to 10 dogs	\$25 + \$1 for each spayed/neutered Dog
Purebred up to 25 dogs	\$50 + \$1 for each unspayed/unneutered Dog
Town Impoundment Fees	(1 st) \$25, (2 nd) \$50, (3 rd) \$75, and continue in additional \$25 increments for subsequent impoundments
Boarding Fees	\$25 per day
Civil Fines, NYS Minimum	(1 st) \$25, (2 nd) \$50, (3 rd) \$75
Woodburning Fireplaces/Stoves	
Permit	\$50
Certificate of Occupancy	
Certificate of Compliance	\$50
Temporary Certificate of Occupancy	\$50
Certificate of Zoning Compliance	\$25
	\$200
Operating Permit	
Amending Operating Permit	\$100
Reissue or Renewal of Operating Permit	Same as Amended Building Permit
Fire Safety and property maintenance inspections	\$100
	\$50 - \$200
Zoning Board of Appeals	
Application for Variance	\$200
Appeal	\$150
Public Hearing Fee	\$100
Planning Board-Subdivision Development	
Minor Sub Preliminary Plat Approval	\$200 per lot
Minor Sub Final Plat	\$75
Major Sub Preliminary Plat Approval	\$750 + \$300/lots>4
Major Sub Final Plat	\$500
Public Hearing Fee	\$100
Special Use Permit	\$ 200
Public Hearing Fee	\$100

Rezoning Application	
< 1 acre	\$250
1.0 acres up to 5.0 acres	\$500
5.0 acres up to 10.0 acres	\$1000
10.0 acres up to 50.0 acres	\$2500
> 50 acres	\$5000
Public Hearing Fee	\$100
Application – Site Plan Review	
up to 1.0 acre	\$250
over 1.0 up to 2.0 acres	\$500
over 2.0 acres up to 5.0 acres	\$500 + \$250 for any acre or fraction over 2.0 acres
over 5.0 acres up to 10 acres	\$1000 + \$250 for any acre or fraction over 5.0 acres
over 10 acres	\$2500 + \$250 for any acre or fraction over 10 acres
Site Plan Approval, Minor Add'ns/Site Improvements	\$250
Cobble Hill Cemetery	
Grave Site - Purchase Price	\$400
Grave Opening - Full Grave	\$400
Grave Opening - Infant Grave (up to 3 feet)	\$250
Cremation	\$150
Foundation - per foot	\$50
Foundation – Minimum	\$100
Books and Maps	
Code Books	\$200
Zoning Map	\$75
Code Book – Leaving Town Official	\$50
Late Fee For Any App. Arising out of Zoning Law	\$250
Adult Use Registration	
Processing Fee	\$500
Use of Facility	
Maintenance Fee	\$75
Waste Management Bag Sticker	\$3 each
Permits For Which There Is No Established Fee	\$50

TOWN OF BOSTON – RESOLUTION NO. 2023 - 43

ADOPTION OF UPDATED HARASSMENT AND DISCRIMINATION POLICY

At a Regular Meeting of the Boston Town Board Erie County, New York, on the 3rd day of May, 2023 at 7:30 pm Eastern Prevailing Time there were:

Present: Supervisor Jason A. Keding, Councilman Michael Cartechine, Councilwoman Jennifer Lucachik, Councilwoman Kelly Martin and Councilwoman Kathleen Selby

NOW THEREFORE BE IT RESOLVED, that the Town of Boston does hereby adopt the attached Harassment & Discrimination policies and procedures updated in April of 2023:

On May 3rd, 2023, 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	[]	[]	[]	[]
Councilmember Lucachik	[]	[]	[]	[]
Councilmember Martin	[]	[]	[]	[]
Councilmember Selby	[]	[]	[]	[]
Supervisor Keding	[]	[]	[]	[]

Sandra L. Quinlan, Town Clerk



Purpose and Goals

Town of Boston is committed to maintaining a workplace free from harassment and discrimination. Sexual harassment is a form of workplace discrimination that subjects an employee to inferior conditions of employment due to their gender, gender identity, gender expression (perceived or actual), and/or sexual orientation. Sexual harassment is often viewed simply as a form of gender-based discrimination, but Town of Boston recognizes that discrimination can be related to or affected by other identities beyond gender. Under the New York State Human Rights Law, it is illegal to discriminate based on sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, predisposing genetic characteristics, familial status, marital status, criminal history, or status as a victim of domestic violence. Our different identities impact our understanding of the world and how others perceive us. For example, an individual's race, ability, or immigration status may impact their experience with gender discrimination in the workplace. While this policy is focused on sexual harassment and gender discrimination, the methods for reporting and investigating discrimination based on other protected identities are the same. The purpose of this policy is to teach employees to recognize discrimination, including discrimination due to an individual's intersecting identities, and provide the tools to take action when it occurs. All employees, managers, and supervisors are required to work in a manner designed to prevent sexual harassment and discrimination in the workplace. This policy is one component of Town of Boston's commitment to a discrimination-free work environment.

Goals of this Policy:

Sexual harassment and discrimination are against the law. After reading this policy, employees will understand their right to a workplace free from harassment. Employees will also learn what harassment and discrimination look like, what actions they can take to prevent and report harassment, and how they are protected from retaliation after taking action. The policy will also explain the investigation process into any claims of harassment. Employees are encouraged to report sexual harassment or discrimination by filing a complaint internally with Town of Boston. Employees can also file a complaint with a government agency or in court under federal, state, or local antidiscrimination laws. To file an employment complaint with the New York State Division of Human Rights, please visit <https://dhr.ny.gov/complaint>. To file a complaint with the United States Equal Employment Opportunity Commission, please visit <https://www.eeoc.gov/filing-charge-discrimination>.



Sexual Harassment and Discrimination Prevention Policy:

1. Town of Boston's policy applies to all employees, applicants for employment, and interns, whether paid or unpaid. The policy also applies to additional covered individuals. It applies to anyone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in our workplace. These individuals include persons commonly referred to as independent contractors, gig workers, and temporary workers. Also included are persons providing equipment repair, cleaning services, or any other services through a contract with Town of Boston. For the remainder of this policy, we will use the term "covered individual" to refer to these individuals who are not direct employees of the company.
2. Sexual harassment is unacceptable. Any employee or covered individual who engages in sexual harassment, discrimination, or retaliation will be subject to action, including appropriate discipline for employees. In New York, harassment does not need to be severe or pervasive to be illegal. Employees and covered individuals should not feel discouraged from reporting harassment because they do not believe it is bad enough, or conversely because they do not want to see a colleague fired over less severe behavior. Just as harassment can happen in different degrees, potential discipline for engaging in sexual harassment will depend on the degree of harassment and might include education and counseling. It may lead to suspension or termination when appropriate.
3. Retaliation is prohibited. Any employee or covered individual that reports an incident of sexual harassment or discrimination, provides information, or otherwise assists in any investigation of a sexual harassment or discrimination complaint is protected from retaliation. No one should fear reporting sexual harassment if they believe it has occurred. So long as a person reasonably believes that they have witnessed or experienced such behavior, they are protected from retaliation. Any employee of Town of Boston who retaliates against anyone involved in a sexual harassment or discrimination investigation will face disciplinary action, up to and including termination. All employees and covered individuals working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or the Supervisor's Office. All employees and covered individuals who believe they have been a target of such retaliation may also seek relief from government agencies, as explained below in the section on [Legal Protections](#).
4. Discrimination of any kind, including sexual harassment, is a violation of our policies, is unlawful, and may subject Town of Boston to liability for the harm experienced by targets of discrimination. Harassers may also be individually subject to liability and employers or supervisors who fail to report or act on harassment may be liable for aiding and abetting such behavior. Employees at every level who engage in harassment or discrimination, including managers and supervisors who engage in harassment or discrimination or who allow such behavior to continue, will be penalized for such misconduct.
5. Town of Boston will conduct a prompt and thorough investigation that is fair to all parties. An investigation will happen whenever management receives a complaint about discrimination or sexual harassment, or when it otherwise knows of possible discrimination or sexual harassment occurring. Town of Boston will keep the investigation confidential to the extent possible. If an investigation ends with the finding that discrimination or sexual harassment occurred, Town of



Boston will act as required. In addition to any required discipline, Town of Boston will also take steps to ensure a safe work environment for the employee(s) who experienced the discrimination or harassment. All employees, including managers and supervisors, are required to cooperate with any internal investigation of discrimination or sexual harassment.

6. All employees and covered individuals are encouraged to report any harassment or behaviors that violate this policy. All employees will have access to a complaint form to report harassment and file complaints. Use of this form is not required. For anyone who would rather make a complaint verbally, or by email, these complaints will be treated with equal priority. An employee or covered individual who prefers not to report harassment to their manager or employer may instead report harassment to the New York State Division of Human Rights and/or the United States Equal Employment Opportunity Commission. Complaints may be made to both the employer and a government agency.

Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to the Supervisor's Office.

7. This policy applies to all employees and covered individuals, such as contractors, subcontractors, vendors, consultants, or anyone providing services in the workplace, and all must follow and uphold this policy. This policy must be provided to all employees in person or digitally through email upon hiring and will be posted prominently in all work locations. For those offices operating remotely, in addition to sending the policy through email, it will also be available on the organization's shared network.

What Is Sexual Harassment?

Sexual harassment is a form of gender-based discrimination that is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender. Sexual harassment is not limited to sexual contact, touching, or expressions of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating employees differently because of their gender.

Understanding gender diversity is essential to recognizing sexual harassment because discrimination based on sex stereotypes, gender expression and perceived identity are all forms of sexual harassment. The gender spectrum is nuanced, but the three most common ways people identify are cisgender, transgender, and non-binary. A cisgender person is someone whose gender aligns with the sex they were assigned at birth. Generally, this gender will align with the binary of male or female. A transgender person is someone whose gender is different than the sex they were assigned at birth. A non-binary person does not identify exclusively as a man or a woman. They might identify as both, somewhere in between, or completely outside the gender binary. Some may identify as transgender, but not all do. Respecting an individual's gender identity is a necessary first step in establishing a safe workplace.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment does not need to be severe or pervasive to be illegal. It can be any harassing behavior that rises above petty slights or trivial inconveniences. Every instance of harassment is unique to



those experiencing it, and there is no single boundary between petty slights and harassing behavior. However, the Human Rights Law specifies that whether harassing conduct is considered petty or trivial is to be viewed from the standpoint of a reasonable victim of discrimination with the same protected characteristics. Generally, any behavior in which an employee or covered individual is treated worse because of their gender (perceived or actual), sexual orientation, or gender expression is considered a violation of Town of Boston's policy. The intent of the behavior, for example, making a joke, does not neutralize a harassment claim. Not intending to harass is not a defense. The impact of the behavior on a person is what counts. Sexual harassment includes any unwelcome conduct which is either directed at an individual because of that individual's gender identity or expression (perceived or actual), or is of a sexual nature when:

- The purpose or effect of this behavior unreasonably interferes with an individual's work performance or creates an intimidating, hostile or offensive work environment. The impacted person does not need to be the intended target of the sexual harassment;
- Employment depends implicitly or explicitly on accepting such unwelcome behavior; or
- Decisions regarding an individual's employment are based on an individual's acceptance to or rejection of such behavior. Such decisions can include what shifts and how many hours an employee might work, project assignments, as well as salary and promotion decisions.

There are two main types of sexual harassment:

- Behaviors that contribute to a **hostile work environment** include, but are not limited to, words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex, gender identity, or gender expression. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory, or discriminatory statements which an employee finds offensive or objectionable, causes an employee discomfort or humiliation, or interferes with the employee's job performance.
- Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions, or privileges of employment. This is also called **quid pro quo** harassment.

Any employee or covered individual who feels harassed is encouraged to report the behavior so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be discrimination and is covered by this policy.

Examples of Sexual Harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited. **This list is just a sample of behaviors and should not be considered exhaustive.** Any employee who believes they have experienced sexual harassment, even if it does not appear on this list, should feel encouraged to report it:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body, or poking another employee's body; or



- Rape, sexual battery, molestation, or attempts to commit these assaults, which may be considered criminal conduct outside the scope of this policy (please contact local law enforcement if you wish to pursue criminal charges).
- Unwanted sexual comments, advances, or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion, or other job benefits;
 - This can include sexual advances/pressure placed on a service industry employee by customers or clients, especially those industries where hospitality and tips are essential to the customer/employee relationship;
 - Subtle or obvious pressure for unwelcome sexual activities; or
 - Repeated requests for dates or romantic gestures, including gift-giving.
- Sexually oriented gestures, noises, remarks or jokes, or questions and comments about a person's sexuality, sexual experience, or romantic history which create a hostile work environment. This is not limited to interactions in person. Remarks made over virtual platforms and in messaging apps when employees are working remotely can create a similarly hostile work environment.
- Sex stereotyping, which occurs when someone's conduct or personality traits are judged based on other people's ideas or perceptions about how individuals of a particular sex should act or look:
 - Remarks regarding an employee's gender expression, such as wearing a garment typically associated with a different gender identity; or
 - Asking employees to take on traditionally gendered roles, such as asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace;
 - This also extends to the virtual or remote workspace and can include having such materials visible in the background of one's home during a virtual meeting.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, or gender expression, such as:
 - Interfering with, destroying, or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, or name-calling;
 - Intentional misuse of an individual's preferred pronouns; or
 - Creating different expectations for individuals based on their perceived identities:
 - Dress codes that place more emphasis on women's attire;
 - Leaving parents/caregivers out of meetings.

Who Can be a Target of Sexual Harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. Harassment does not have to be between members of the opposite sex or gender. New York Law protects employees and all covered individuals described earlier in the policy. **Harassers can be anyone in the workplace.** A supervisor, a supervisee, or a coworker can all be harassers. Anyone else in the workplace can also be harassers including an independent contractor, contract worker, vendor, client, customer, patient, constituent, or visitor.



Sexual harassment does not happen in a vacuum and discrimination experienced by an employee can be impacted by biases and identities beyond an individual's gender. For example:

- Placing different demands or expectations on black women employees than white women employees can be both racial and gender discrimination;
- An individual's immigration status may lead to perceptions of vulnerability and increased concerns around illegal retaliation for reporting sexual harassment; or
- Past experiences as a survivor of domestic or sexual violence may lead an individual to feel re-traumatized by someone's behaviors in the workplace.

Individuals bring personal history with them to the workplace that might impact how they interact with certain behavior. It is especially important for all employees to be aware of how words or actions might impact someone with a different experience than their own in the interest of creating a safe and equitable workplace.

Where Can Sexual Harassment Occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer or industry sponsored events or parties. Calls, texts, emails, and social media usage by employees or covered individuals can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices, or during non-work hours.

Sexual harassment can occur when employees are working remotely from home as well. Any behaviors outlined above that leave an employee feeling uncomfortable, humiliated, or unable to meet their job requirements constitute harassment even if the employee or covered individual is at home when the harassment occurs. Harassment can happen on virtual meeting platforms, in messaging apps, and after working hours between personal cell phones.

Retaliation

Retaliation is unlawful and is any action by an employer or supervisor that punishes an individual upon learning of a harassment claim, that seeks to discourage a worker or covered individual from making a formal complaint or supporting a sexual harassment or discrimination claim, or that punishes those who have come forward. These actions need not be job-related or occur in the workplace to constitute unlawful retaliation. For example, threats of physical violence outside of work hours or disparaging someone on social media would be covered as retaliation under this policy.

Examples of retaliation may include, but are not limited to:

- Demotion, termination, denying accommodations, reduced hours, or the assignment of less desirable shifts;
- Publicly releasing personnel files;
- Refusing to provide a reference or providing an unwarranted negative reference;
- Labeling an employee as "difficult" and excluding them from projects to avoid "drama";
- Undermining an individual's immigration status; or



- Reducing work responsibilities, passing over for a promotion, or moving an individual's desk to a less desirable office location.

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- Made a complaint of sexual harassment or discrimination, either internally or with any government agency;
- Testified or assisted in a proceeding involving sexual harassment or discrimination under the Human Rights Law or any other anti-discrimination law;
- Opposed sexual harassment or discrimination by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of suspected harassment;
- Reported that another employee has been sexually harassed or discriminated against; or
- Encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Everyone must work toward preventing sexual harassment, but leadership matters. Supervisors and managers have a special responsibility to make sure employees feel safe at work and that workplaces are free from harassment and discrimination. Any employee or covered individual is encouraged to report harassing or discriminatory behavior to a supervisor, manager or the Supervisor's Office. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager, or the Supervisor's Office.

Reports of sexual harassment may be made verbally or in writing. A written complaint form is attached to this policy if an employee would like to use it, but the complaint form is not required. Employees who are reporting sexual harassment on behalf of other employees may use the complaint form and should note that it is on another employee's behalf. A verbal or otherwise written complaint (such as an email) on behalf of oneself or another employee is also acceptable.

Employees and covered individuals who believe they have been a target of sexual harassment may at any time seek assistance in additional available forums, as explained below in the section on [Legal Protections](#).

Supervisory Responsibilities

Supervisors and managers have a responsibility to prevent sexual harassment and discrimination. All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing or discriminatory behavior, or for any reason suspect that sexual harassment or discrimination is occurring, are required to report such suspected sexual harassment to the



Supervisor's Office. Managers and supervisors should not be passive and wait for an employee to make a claim of harassment. If they observe such behavior, they must act.

Supervisors and managers can be disciplined if they engage in sexually harassing or discriminatory behavior themselves. Supervisors and managers can also be disciplined for failing to report suspected sexual harassment or allowing sexual harassment to continue after they know about it.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

While supervisors and managers have a responsibility to report harassment and discrimination, supervisors and managers must be mindful of the impact that harassment and a subsequent investigation has on victims. Being identified as a possible victim of harassment and questioned about harassment and discrimination can be intimidating, uncomfortable and re-traumatizing for individuals. Supervisors and managers must accommodate the needs of individuals who have experienced harassment to ensure the workplace is safe, supportive, and free from retaliation for them during and after any investigation.

Bystander Intervention

Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is **required** to report it. There are five standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

1. A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
2. A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
3. A bystander can record or take notes on the harassment incident to benefit a future investigation;
4. A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
5. If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate. When confronting harassment, physically assaulting an individual is never an appropriate response.

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace. Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it.

Complaints and Investigations of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. An investigation of any complaint, information, or knowledge of suspected sexual harassment will be prompt, thorough, and started and completed as soon as possible.



The investigation will be kept confidential to the extent possible. All individuals involved, including those making a harassment claim, witnesses, and alleged harassers deserve a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. Town of Boston will take disciplinary action against anyone engaging in retaliation against employees who file complaints, support another's complaint, or participate in harassment investigations.

Town of Boston recognizes that participating in a harassment investigation can be uncomfortable and has the potential to retraumatize an employee. Those receiving claims and leading investigations will handle complaints and questions with sensitivity toward those participating.

While the process may vary from case to case, investigations will be done in accordance with the following steps. Upon receipt of a complaint, the Supervisor's Office:

1. Will conduct a prompt review of the allegations, assess the appropriate scope of the investigation, and take any interim actions (for example, instructing the individual(s) about whom the complaint was made to refrain from communications with the individual(s) who reported the harassment), as appropriate. If complaint is verbal, request that the individual completes the complaint form in writing. If the person reporting prefers not to fill out the form, the Supervisor's Office will prepare a complaint form or equivalent documentation based on the verbal reporting;
2. Will take steps to obtain, review, and preserve documents sufficient to assess the allegations, including documents, emails or phone records that may be relevant to the investigation. The Supervisor's Office will consider and implement appropriate document request, review, and preservation measures, including for electronic communications;
3. Will seek to interview all parties involved, including any relevant witnesses;
4. Will create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - a. A list of all documents reviewed, along with a detailed summary of relevant documents;
 - b. A list of names of those interviewed, along with a detailed summary of their statements;
 - c. A timeline of events;
 - d. A summary of any prior relevant incidents disclosed in the investigation, reported or unreported; and
 - e. The basis for the decision and final resolution of the complaint, together with any corrective action(s).
5. Will keep the written documentation and associated documents in a secure and confidential location;
6. Will promptly notify the individual(s) who reported the harassment and the individual(s) about whom the complaint was made that the investigation has been completed and implement any corrective actions identified in the written document; and



7. Will inform the individual(s) who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections and External Remedies

Sexual harassment is not only prohibited by Town of Boston, but it is also prohibited by state, federal, and, where applicable, local law.

The internal process outlined in the policy above is one way for employees to report sexual harassment. Employees and covered individuals may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may also seek the legal advice of an attorney.

New York State Division of Human Rights:

The New York State Human Rights Law (HRL), N.Y. Executive Law, art. 15, § 290 *et seq.*, applies to all employers in New York State and protects employees and covered individuals, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the New York State Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints of sexual harassment filed with DHR may be submitted any time **within three years** of the harassment. If an individual does not file a complaint with DHR, they can bring a lawsuit directly in state court under the Human Rights Law, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to Town of Boston does not extend your time to file with DHR or in court. The three years are counted from the date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases receive a public hearing before an administrative law judge. If sexual harassment is found at the hearing, DHR has the power to award relief. Relief varies but it may include requiring your employer to take action to stop the harassment, or repair the damage caused by the harassment, including paying of monetary damages, punitive damages, attorney's fees, and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Go to dhr.ny.gov/complaint for more information about filing a complaint with DHR. The website has a digital complaint process that can be completed on your computer or mobile device from start to finish. The website has a complaint form that can be downloaded, filled out, and mailed to DHR as well as a form that can be submitted online. The website also contains contact information for DHR's regional offices across New York State.



Call the DHR sexual harassment hotline at **1(800) HARASS3** for more information about filing a sexual harassment complaint. This hotline can also provide you with a referral to a volunteer attorney experienced in sexual harassment matters who can provide you with limited free assistance and counsel over the phone. Please note that you may also email a complaint form to complaints@dhr.ny.gov or fax it to 718-741-8322.

The United States Equal Employment Opportunity Commission:

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act, 42 U.S.C. § 2000e *et seq.* An individual can file a complaint with the EEOC anytime within 300 days from the most recent incident of harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred. If the EEOC determines that the law may have been violated, the EEOC will try to reach a voluntary settlement with the employer. If the EEOC cannot reach a settlement, the EEOC (or the Department of Justice in certain cases) will decide whether to file a lawsuit. The EEOC will issue a Notice of Right to Sue permitting workers to file a lawsuit in federal court if the EEOC closes the charge, is unable to determine if federal employment discrimination laws may have been violated, or believes that unlawful discrimination occurred by does not file a lawsuit.

Individuals may obtain relief in mediation, settlement or conciliation. In addition, federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with the New York State Division of Human Rights, DHR will automatically file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment or discrimination with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime. Those wishing to pursue criminal charges are encouraged to contact their local police department.



Conclusion

The policy outlined above is aimed at providing employees at Town of Boston and covered individuals an understanding of their right to a discrimination and harassment free workplace. All employees should feel safe at work. Though the focus of this policy is on sexual harassment and gender discrimination, the New York State Human Rights law protects against discrimination in several protected classes including sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or domestic violence survivor status. The prevention policies outlined above should be considered applicable to all protected classes.



COMPLAINT FORM FOR REPORTING SEXUAL HARASSMENT

If you believe that you have been subjected to sexual harassment, you are encouraged to complete this form and submit it to your manager/supervisor or the Supervisor's Office. You will not be retaliated against for filing a complaint.

If you are more comfortable reporting verbally or in another manner, your employer should complete this form, provide you with a copy and follow its sexual harassment prevention policy by investigating the claims as outlined at the end of this form. Additionally, you may contact the New York State Division of Human Rights hotline at 1(800) HARASS3 to submit a claim/connect with a pro-bono attorney on sexual harassment issues, email a complaint form to complaints@dhr.ny.gov, or fax it to 718-741-8322.

For additional resources visit:
[ny.gov/programs/combating-sexual-harassment-workplace](https://www.dhr.ny.gov/programs/combating-sexual-harassment-workplace)

COMPLAINANT INFORMATION

Name: _____ Title: _____

Work Location: _____ Phone: _____

Email Address: _____

Select Preferred Communication Method: Email Phone In Person

SUPERVISOR INFORMATION

Name: _____ Title: _____

Location: _____ Phone: _____

COMPLAINT INFORMATION

1. Your complaint of Sexual Harassment is made about:

Name: _____ Title: _____

Location: _____ Phone: _____

Relationship to you: Supervisor Direct Report Co-Worker Other _____

2. Please describe what happened and how it is affecting you and your work. Please use additional sheets of paper if necessary and attach any relevant documents or evidence.



3. Date(s) sexual harassment occurred:

Is the sexual harassment continuing? Yes No

4. Please list the name and contact information of any witnesses or individuals who may have information related to your complaint:

The last question is optional, but may help the investigation.

5. Have you previously complained or provided information (verbal or written) about related incidents? If yes, when and to whom did you complain or provide information?

If you have retained legal counsel and would like us to work with them, please provide their contact information.

Signature: _____ Date: _____



**RECEIPT FOR NYS SEXUAL HARASSMENT AND DISCRIMINATION PREVENTION POLICY
AND COMPLAINT FORM**

I acknowledge that I have received a copy of Town of Boston's Sexual Harassment and Discrimination Prevention Policy and Complaint Form. I agree to read it thoroughly and if there is any provision in the Policy that I do not understand, I will seek clarification from my manager or the Supervisor's Office.

Please sign and date this receipt and return it to the Supervisor's Office.

Date: _____

Signature: _____

Print Name: _____

TOWN OF BOSTON – RESOLUTION NO. 2023 - 44

PURCHASE OF GENERATOR FOR PARKS/EMS BUILDING

WHEREAS, the Town of Boston owns a secondary building located at 8500 Boston State Rd, which houses the Town’s parks department and the Boston Emergency Squad; and

WHEREAS, the Town has identified a need to add backup power to all town-owned buildings to facilitate continued services in the event of a power outage and protect town owned structures and electronic equipment from potential damage resulting from loss of power to building systems; and

WHEREAS, the Boston Emergency Squad has a contract with the town that states that the Town will provide “an adequate structure with garage for Squad operations and training including the housing of ambulances and equipment”; and

WHEREAS, the Emergency Squad has brought concerns to the Town Board about the delay in their services to residents when the power is out, and the bay doors need to be manually opened and closed; and

WHEREAS, quotes for the necessary equipment and services were solicited from three companies and quotes in the following amounts were obtained:

Company	Quote
GenTech	\$10,272.85
Holland Propane	\$11,680.00
E.S.S.I.	Bid Never Received

NOW THEREFORE BE IT

RESOLVED, that the Town Board of the Town of Boston hereby authorizes the Town Supervisor to contract with GenTech in the amount of \$10,272.85 for the installation of a generator at the Parks/EMS building.

On May 3rd, 2023, 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	[]	[]	[]	[]
Councilmember Lucachik	[]	[]	[]	[]
Councilmember Martin	[]	[]	[]	[]
Councilmember Selby	[]	[]	[]	[]
Supervisor Keding	[]	[]	[]	[]

Sandra L. Quinlan, Town Clerk



TOWN OF BOSTON

Date Submitted: april 28-23

Project Description:

Back up generator for parks building

	Company/Contact Info	Price
Quote 1	Gen-tech	10,292.85
Quote 2	Molland propane	11,680.00
Quote 3	ESSI Electrical service & system Installation	Reach out for quote nothing was returned
Quote 4 (Optional)		
Quote 5 (Optional)		

Lowest Bid: Gen-tech

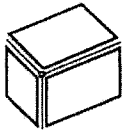
Amount: 10292.85

FOR OFFICE USE ONLY

Approval Date: _____

P.O. #: _____

Resolution (if applicable): _____



GEN-TECH
POWER SYSTEMS
61 Innsbruck Drive, Suite C, Buffalo, NY 14227
NY

Estimate

Date	Estimate #
3/16/2023	4011

Estimate For:
Town of Boston 8500 Boston State Road Boston, NY 14025

All estimates are valid for 30 days after initial consultation. Any quote outside of 30 days will be re-estimated as prices are subject to change.

Item	Description
G0070433 22KW/WH Composite GENPAD Installation	NOTE: Gas meter and regulator would need to be upgraded to accommodate this generator. This is an additional cost not included in our quote. The town would have to make the request for the upgrade through National Fuel. Generac 22kw Air-Cooled Home Standby Generator with 200amp whole panel transfer switch. Generac's proprietary lightweight high-strength composite GENPAD™ base for generator. Composed of industrial high strength, fiberglass reinforced, thermoset sheet molding compound specifically designed to ensure the weight of a Generac generator. Remove existing 200amp service disconnect. Install new Generac 200 amp service rated transfer switch. Provide composite GENPAD™ base for generator to be located on rear of building near gas meter, between building and side walk. Provide and install black iron gas piping sized for generator, with fittings and valve. Gas piping to be supported at generator. Outside gas piping to be painted with Rustolium oil based grey paint. Provide and install conductors, and control wiring between the generator and new transfer switch. Wiring to be in electrical conduit. Install required labeling. Install battery, startup and testing of unit.
Update Ground Rods	As per National Electric Code we will make sure the grounding is up to date and current.
Battery 6526R	Battery 6526R
Engine Oil Heater	Generac Engine Oil Heater for cold weather protection under 32 degrees.
Building Permit & Inspection	Town Building Permit and Electrical Inspection. Gen-Tech will file and arrange all necessary permits and inspections.
Generator Warranty	All Generac generators come with a standard 5 year warranty, under current promotion, this generator would receive free upgrade to 10 year warranty if generator is installed before July 1st, 2023. NOTE: Building must comply to all current smoke and CO detector requirements. If upgrades are needed, these upgrades would be at additional cost and in most cases handles by the towns contractor for fire alarm systems.

By code there must be a hardwired smoke and CO detector in the basement. There must also be a CO detector in any area with a heating appliance and on each level of the home. All bedrooms, hallways and common areas must also have smoke detectors. If you need any detectors Gen-Tech can provide and install for an additional cost.

If you agree to the terms and pricing of this estimate, please sign and return a copy to our office via e-mail at info@gentechpower.com or regular mail to: 61 Innsbruck Drive, Suite C, Buffalo, NY 14227

For More Information, Contact Our Office at 716-648-7208

Sales Tax (0.0%)	\$0.00
Total	\$10,272.85

Customer Approval Signature _____



P.O. Box 267, Springville, NY 14141
 (716) 592-7242 or 1-800-640-0370
 www.hollandpropane.com

DATE:

3-22-23

INVOICE

PAYABLE UPON RECEIPT

PLEASE INSERT AMOUNT PAID

\$ _____

Shawn Vanderdoes

BILL TO ACCOUNT #: 860-4659

Town of Boston
 8500 Boston State Rd
 Boston, N.Y. 14025

Gen. Quote

DATE	DESCRIPTION	AMOUNT
	14 KW Generac w/ 200 amp ATS concrete GENPAD cold weather kit Complete gas line + wiring conduit, battery + labor included	\$ 11,495.00
	electrical inspection	185.00
	* Permit supplied by customer	
	* 18 KW + \$ 850.00	\$ 11,680.00
	* Call National Fuel about meter size	

On balances of 30 days or over we will compute a
 FINANCE CHARGE OF 1.5% PER MONTH, WHICH IS
 18% ANNUAL PERCENTAGE RATE.

PAY THIS AMOUNT ▶



TOWN OF BOSTON – RESOLUTION NO. 2023 - 45

SEAL/STRIPE BOYS & GIRLS CLUB PARKING LOT (UPDATE)

WHEREAS, the parking lots at Town buildings need to be sealed and striped every other year in order to maintain a safe parking lot; and

WHEREAS, a need was identified to add the Boys and Girls Club parking lot this year; and

WHEREAS, quotes for the necessary work were solicited from three companies and the original bid was awarded to M&M Asphalt Maintenance, LLC in the amount of \$3,200; and

WHEREAS, M&M Asphalt Maintenance, LLC has since withdrawn their quote and the Town Board is looking to award the bid to the next lowest bidder, shown below:

Company	Quote
M&M Asphalt Maintenance, LLC	*Quote Withdrawn
Land-On Enterprises, Inc.	\$3,350
Ballou Enterprises, Inc.	\$6,750

NOW THEREFORE BE IT

RESOLVED, The Town Board of the Town of Boston hereby authorizes the Town Supervisor to contract with Land-On Enterprises, Inc. in the amount of \$3,350.00 for the sealing and striping of the Boys & Girls Club Parking Lot.

On May 3rd, 2023, 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	[]	[]	[]	[]
Councilmember Lucachik	[]	[]	[]	[]
Councilmember Martin	[]	[]	[]	[]
Councilmember Selby	[]	[]	[]	[]
Supervisor Keding	[]	[]	[]	[]

Sandra L. Quinlan, Town Clerk



TOWN OF BOSTON

Date Submitted: April 30, 2023

Project Description:

Seal, stripe and fix cracks at Boys & Girls Club parking.

	Company/Contact Info	Price
Quote 1	Land-On Enterprises, Inc.	\$3,350
Quote 2	M&M Asphalt Maintenance, LLC	Quote Withdrawn
Quote 3	Ballou Enterprises, Inc.	\$6,750
Quote 4 (Optional)		
Quote 5 (Optional)		

Lowest Bid: M&M Asphalt Maintenance, LLC

Amount: \$3,200

FOR OFFICE USE ONLY

Approval Date: _____

P.O. #: _____

Resolution (if applicable): _____

LAND-ON

ENTERPRISES, INC

P.O. BOX 295 • LAKE VIEW, NY 14085
716.998.3978

Town of Boston

PROPOSAL SUBMITTED TO	PHONE	DATE
Boys and Girls Club	JOB NAME	
STREET	JOB LOCATION	
CITY, STATE AND ZIP CODE		JOB PHONE

	AMOUNT
We hereby submit specifications and estimates for	
① Upper Portion - Seal + Stripe Existing layout	\$950
② lower portion - Broom Seal only	\$1200
④ Boys + Girls Club - Mill Seam - tack coat and Pave with minimum 1 inch top coat Approx 90 x 3	\$1200
Estimated Start Date _____	
<input type="checkbox"/> Customer is to complete Certificate of Capital Improvement on Back <input type="checkbox"/> Sales tax is to be added to the proposed amount	
TOTAL →	

We propose hereby to furnish material and labor - complete in accordance with above specifications, for the amount shown in the total box, plus sales tax if a tax-exempted certificate is not provided.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimates. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Note: This proposal may be withdrawn by us if not accepted within _____ days. Authorized Signature _____

Acceptance of Proposal: I have read both sides of this document and accept the prices, specifications and conditions stated. I understand that upon signing, this proposal become a binding contract. You are authorized to do the work as specified. Payment will be made as outlined.

Payment is due within ten days of invoicing. Because of the nature of our work, partial billing (based upon work completed) may be necessary. ALL OVERDUE ACCOUNTS SUBJECT TO A 2% MONTHLY SERVICE CHARGE, PLUS ANY SUBSEQUENT COLLECTION FEES. MINIMUM CHARGE: 50¢ PER MONTH.

Signature _____ Signature _____
Owner(s) Land-On Enterprises, Inc., by Kyle Jablonski, President

THIS IS YOUR INVOICE. PAYMENT IS DUE WITHIN 10 DAYS OF JOB COMPLETION.

MAKE CHECKS PAYABLE TO: LAND-ON ENTERPRISES, INC.

ADDITIONAL NOTICES TO OWNER ON REVERSE →

Boys & Girls Club

Mill out crack in back parking lot 106x1. Remove millings. Clean & apply tack coat for adhesion. Install Type 7 top hot mix asphalt and compact. **Price to complete asphalt repair: \$1,650**

Sealing & Striping : Clean and remove debris on all areas to be sealed using a wire brush and industrial blower. Edge back Grass as needed. Treat heavy oil spots with Petro oil seal. Block all areas to be sealed. Apply NYS Approved sealer fortified with silica sand for added durability with fast dry and tar gel latex additives.

Edge all areas meeting any concrete and structures for a neat and clean appearance. Rope Lot areas for traffic control.

Re-Stripe: all existing lines and handicap markings using Setfast D.O.T. approved traffic paint in yellow. **Price to complete sealing and striping: \$1,550**



M&M Asphalt Maintenance llc is fully insured! We only use the highest quality of materials. For more information please contact us or visit our website. We offer best price guaranteed over our competitors!

DATE: 3 / 123

THANK YOU FOR YOUR BUSINESS!



PAYMENT	
Check #	_____
\$	_____

PLEASE FILL OUT & RETURN

BallouPaving@aol.com

NAME: <u>Boston Town Hall</u>		OWNER: CHRIS BALLOU:
ADDRESS:		ADDRESS: 2760 KULP RD • EDEN, NY 14057
CITY:	PHONE:	PHONE: 716.992.2013

PAVING ASPHALT REPAIR

- Cutting & Removal
- Stone - Inches of Stone: _____
- #1 Lime _____
- #2 Lime _____
- Asphalt - Inches of Stone: _____
- Binder / Top _____
- 3TS _____
- Top Coat _____
- Tack Coat _____
- Milling _____

PAVEMENT SEALING

- Sealer
- Sand
- Film Toughener
- Polymer Viscosity Modifier
- Striping

★ FAMILY OWNED AND OPERATED ★

★ AFTER DRIVEWAY IS SEALED, STAY OFF 24 TO 48 HOURS. ★ NOT RESPONSIBLE FOR CRACKS OR PUDDLES ON TOPCOATS

DESCRIPTION:

① Hot crack fill up to 3500 Linear ft. \$5200

② Rec center. mill large cracks up to 200 Linear' - \$2500

- Sales Tax
- Capital Improvement
- Tax Exempt

SUBTOTAL _____

TAX _____

TOTAL _____

★ IF YOU ACCEPT THIS PROPOSAL, THIS IS YOUR INVOICE. ★ PLEASE MAKE CHECK PAYABLE TO: BALLOU ENTERPRISES, INC.

SIGNATURE _____ SIGNATURE _____

DATE: 3 / 1 / 23

THANK YOU FOR YOUR BUSINESS!



PAYMENT	
Check #	_____
\$	_____

PLEASE FILL OUT & RETURN

BallouPaving@aol.com

NAME: <u>Boston Town Hall</u>	OWNER: CHRIS BALLOU:
ADDRESS: _____	ADDRESS: 2760 KULP RD • EDEN, NY 14057
CITY: _____	PHONE: 716.992.2013

PAVING ASPHALT REPAIR

Cutting & Removal _____

Stone - Inches of Stone: _____

#1 Lime _____

#2 Lime _____

Asphalt - Inches of Stone: _____ Top Coat _____

Binder / Top _____ Tack Coat _____

3TS _____ Milling _____

PAVEMENT SEALING

Sealer _____

Sand _____

Film Toughener _____

Polymer Viscosity Modifier _____

Striping _____

★ FAMILY OWNED AND OPERATED ★

★ AFTER DRIVEWAY IS SEALED, STAY OFF 24 TO 48 HOURS. ★ NOT RESPONSIBLE FOR CRACKS OR PUDDLES ON TOPCOATS

DESCRIPTION:

Walking Paths \$2150

Town Hall \$9700

Rec Center \$4250

Snack Shop \$700

Pavilion \$2850

Troop Barax \$4650

716-960-4659

Sales Tax

Capital Improvement

Tax Exempt

★ IF YOU ACCEPT THIS PROPOSAL, THIS IS YOUR INVOICE. ★ PLEASE MAKE CHECK PAYABLE TO: BALLOU ENTERPRISES, INC.

SUBTOTAL _____

TAX _____

TOTAL _____

SIGNATURE _____ SIGNATURE _____



TOWN OF BOSTON

Date Submitted: April 30th, 2023

Project Description:

Semi-annual HVAC Maintenance Agreement

	Company/Contact Info	Price
Quote 1	DV Brown 716-695-5533	\$3,180.00
Quote 2	Danforth 716-832-1940	\$3,200.00
Quote 3	Mollenberg-Betz, Inc. 716-614-7450	\$4,480.00
Quote 4 (Optional)		
Quote 5 (Optional)		

Lowest Bid: DV Brown

Amount: \$3,180.00

FOR OFFICE USE ONLY

Approval Date: _____

P.O. #: _____

Resolution (if applicable): _____

Town of Boston Supervisor

From: Corey Donoghue <cdonoghue@dvbrown.com>
Sent: Wednesday, March 22, 2023 1:21 PM
To: Town of Boston Supervisor
Subject: Town of Boston pm renewal

Follow Up Flag: Follow up
Flag Status: Flagged

Hi Allison,

This email is regarding the "Preventative Maintenance" Agreement for the HVAC equipment we current service at your facilities. The current Agreement will expire on 03/31/23.

The 2023 Agreement cost will remain **\$3,180.00** and invoiced semi-annually. For service outside the scope of the agreement, you will continue to receive priority service response, labor, and parts discounts. Please reply to this email with any questions and to acknowledge renewal of Agreement. If you do require a Formal Agreement for your records let me know.

We look forward to continuing to provide quality service to your facilities. If you should have any questions, please do not hesitate to call.

Thank you

Corey Donoghue | Service Consultant

D.V. Brown & Associates, Inc | 567 Vickers Street, Tonawanda NY 14150

P: 716.695.5533 | F: 716.695.5538 | C: 716.863.4880

cdonoghue@dvbrown.com | dvbrown.com | [Twitter](#)



BUILD a DVBrown Difference

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Town of Boston

Danforth Silver Protection

This Agreement is made by and between:

Contractor:

John W. Danforth Company
300 Colvin Woods Parkway
Tonawanda, NY, 14150
Herein after known as "Contractor"

Customer:

Town of Boston
8500 Boston State Road
Boston, NY 14025
Herein after known as "Customer"

The Contractor is providing a system of maintenance for the equipment type contained within the schedules, terms and conditions on the pages attached and listed below.

Attachment "A": *Describes the level of service being provided by the Agreement.*
Attachment "B": *Describes the limit of liability and the terms and conditions.*

The service agreement price is three thousand two hundred (\$3,200.00) per year, payable in equal semi-annual payment of \$1,600.00.

The first invoice is produced on the day coverage begins, 05-01-2023. Coverage shall continue for 1 year.

The schedules attached to the Service Agreement constitute the entire Agreement between the Contractor and the Customer. The Service Agreement remains the property of Contractor and is provided for the Customer's use only. Any waiver, change or modification of any terms or conditions shall not be binding on Contractor unless made in writing and signed by authorized management of Contractor. Danforth reserves its right for an adjustment in contract time, price, or both, due to changing conditions relating to COVID-19, or any pandemic, epidemic, or disease outbreak.

By: *Vincent Graber*
Vincent Graber
Service Sales Manager

By: _____

Date: **04/13/23**

Date: _____

Attachment A

Professional Management: This includes our administration of your custom-designed maintenance program. You will receive detailed reporting from our service technicians following each visit. You stay well informed without having to be directly involved in the upkeep of your equipment investment.

Features

- Local Supervision
- Maintenance Performance Monitoring
- Performance Feedback
- Inventory Control of Parts and Materials

Benefits

- Reduced Resource Strain on Administration
- Lower Operating Cost
- Reduced Equipment Downtime
- Increased Efficiency

Test & Inspect Labor: Includes a professional inspection of all components listed in the inventory of equipment (Attachment C). This inspection ensures that the equipment is operating to specifications and identifies any doubtful or broken parts.

Features

- Equipment Inspection
- Identification of Improper Operations
- Professional Assessment and Recommendations

Benefits

- Improved System Reliability
- Reduced Operating Issues
- Minimized Equipment Downtime
- Peace of Mind

Maintenance Supplies: This includes all required maintenance supplies to effectively implement our maintenance program.

Features

- Lubricants for Maintenance Tasks (Bearings, Motors)
- Chemicals
- Cleaning Supplies
- Filter Inspection, Cleaning, Replacement

Benefits

- Minimize Administrative Involvement
- Eliminates Inventory Costs
- Prevents Breakdowns, Failures, and Unexpected Bills
- Extended Equipment Life
- Reduced Energy Consumption
- Provides a Cleaner, Healthier Environment
- Reduced Owning and Operating Costs

Capital Budgeting Assistance: We can assist in prioritizing your building needs by analyzing problem areas and making expert recommendations. Our vast experience in building systems allows us to take a holistic view of your facilities and help you achieve your operational goals.

Quality Assurance Program: Our quality assurance program ensures that the services being provided are at or above the level of services purchased. Danforth strives to exceed your expectations by providing quality, professional mechanical services with ongoing communication.

Features

- Adherence to a Strict Code of Ethics and Standards
- Proactive Feedback
- Procedural Approach
- Ongoing Evaluation and Assessment
- Open Communication

Benefits

- Ensures Customer Satisfaction
- Improves Communication
- Provides Peace of Mind
- Ensures Accountability of Services

Preventative Maintenance Labor: This includes job labor, travel labor, and travel and living expenses required to clean, align, calibrate, tighten, adjust, and lubricate equipment. These activities are intended to extend equipment life and assure proper operating condition and efficiency.

- **Cleaning** – Coil Surfaces, Fan Impellers and Blades, Electrical Contacts,
 - Burner Orifices, Passages and Nozzles, Pilot and Igniter , Condensers, and Boiler Tubes
- **Aligning** – Belt Drives, Drive Couplings, Air Fins
- **Calibrating** – Safety Controls, Temperature and Pressure Controls
- **Tightening** – Electrical Connections, Mounting Bolts, Pipe Clamps, Refrigerant Piping fittings, Damper Sections
- **Adjusting** – Belt Tension, Refrigerant Charge, Super Heat, Fan RPM, Water Chemical Feed and Feed Rate, Burner Fuel/Air Ratios, Gas Pressure, Set Point of Controls and Limits, Compressor Cylinder Unloaders, Damper Close-off
- **Lubricating** – Motors, Fan and Damper Bearings, Valve Stems, Damper Linkages, Fan Vane Linkages

Attachment B

Terms and Conditions

1. Contractor agrees to perform all work professionally and to furnish only materials of good quality.
2. The customer provides reasonable access to all areas and equipment, and allows Contractor to stop and start equipment as necessary to fulfill the terms of the Agreement.
3. All maintenance tasks and non-emergency repair or replacement will be performed during the Contractor's normal working hours.
4. The customer agrees to inform the Contractor immediately of problems found in the operation of the equipment.
5. The Contractor may charge the customer for emergency calls made at the customer's request where no defect is found.
6. The customer agrees to pay and be responsible for any additional gross amount of any present or future sales, use, excise, value-added, or other similar tax, however designated, applicable to the price, sale or delivery or any products, services or the work furnished hereunder or for their use by Contractor on behalf of the customer whether such tax shall be local, state, or federal in nature. **This will include but not be limited to the recovery, recycling, reclamation, handling and disposal of all refrigerants, and the additional costs incurred for refrigerant tax and/or increased costs due to shortages.**
7. The Contractor assumes all equipment covered is in maintainable condition, by accepting the Agreement. For repairs found necessary during the initial inspection or the initial seasonal start-up, a repair proposal is submitted for Customer's approval. If the repair proposal is declined, the non-maintainable items will be eliminated from the maintenance Agreement and the Agreement price adjusted accordingly or the Agreement may be canceled or otherwise revised.
8. Repair or replacement of non-maintainable parts of the system(s) such as, but not limited to, coils, heat exchangers, duct work, piping, shell and tube, unit cabinets, boiler refractory material, insulating material, electrical wiring, hydronic and pneumatic piping, structural supports and other non-moving parts, are not included in this Agreement.
9. If the equipment covered is altered, modified, changed or moved this Agreement may be adjusted accordingly or terminated.

Limitations of Liability and Indemnities

1. The Contractor is not liable for damage or loss caused by delay in installation or interrupted service due to a fire, flood, corrosive substance in the air, strike lockout, dispute with workmen, inability to obtain material or services, commotion, war, act of nature, or any other cause beyond Contractor reasonable control.
2. In no event, whether as a result of breach of contract, or any tort including negligence or otherwise is the Contractor or its suppliers, employees or agents liable for any special, consequential, incidental, or penal damage including, but not limited to loss of profit or revenues, loss of use of any products, machinery, equipment, damage to associated equipment, cost of capital, cost of substitute products, facilities, services or replacement power, down time costs, lost profits, or claims of Buyer's customers for such damages.
3. **No other warranty expressed or other liability is given and no other affirmation of Contractor, by word or action, shall constitute a warranty. This warranty is expressly in lieu of any other express or implied warranty including any implied warranty of merchantability of fitness, and any other obligation on the part of Contractor.**
4. The Contractor's liability, if any, upon any warranty, either expressed or implied, is limited to the replacement of defective materials and correction of faulty workmanship which is in violation of local, state, or federal building codes at the time of performance of the work by the Contractor.

Equipment List

Type	Manuf.	Model	Serial	Location
Split System	Trane	TTA090A300BA	Z151212AH	Town Hall
RTU	Trane	TCD090D30CBC	Z16100886D	Town Hall
RTU	Trane	TDC636C10CBC	Z16103994D	Town Hall
RTU	Trane	TDC036C10CBC	Z16103885	Town Hall
Ductless Split	Daikin	RXTQ60TAVJUX	E004530	Community Room
Ductless Split	Daikin	RXTQ60TAVJUA	E004415	Community Room
Split AHU	ADP	BCRVB243052N3	7109H10751	Trooper Barracks
Split AHU	ADP	BCRVB243052N3	7109H10750	Trooper Barracks
Split AHU	ADP	BCRVB944853N3	7109H10754	Trooper Barracks
Split AHU	ADP	BCRVB944853N3	7109H10753	Trooper Barracks
Split Condenser	Trane	2TTB303A1000AA	9343L4M3F	Trooper Barracks
Split Condenser	Trane	2TTB303A1000AA	9343L143F	Trooper Barracks
Split Condenser	Trane	2TTB3048A1000AA	93420LR4F	Trooper Barracks
Split Condenser	Trane	2TTB3048A1000AA	93445F84F	Trooper Barracks
Unit Heater	Trane	FFEB0401KABDOF50	T09H16198	Trooper Barracks
Unit Heater	Trane	FFEB0401KABDOF50	T09H16200	Trooper Barracks
Unit Heater	Trane	FFEB0401KABDOF50	verify	Trooper Barracks
Gas Boiler	Raypak	H3-0502B	711274536	Trooper Barracks
Split System	Kelvinator	DS3BA-042KA	OSD050700169	Rec Center
Split System	Kelvinator	CKL42-1A	303429367	Rec Center
Split System	Trane	TUC1C100A9481AD	10154PCC7E	Emergency Squad
Split System	Heil	HAC024AKA5	EO32231554	Highway

Seasonal Scope of Services

- Comprehensive semi-annual planned maintenance on listed equipment.
- Furnish and replace pleated air filters each maintenance visit.
- Furnish and replace drive belts annually.
- Provide a report upon completion of each planned maintenance along with recommendations if any.



Industrial Piping • Power Plants • Heating/Air Conditioning • Plumbing • Air and Water Pollution Control
Customized Preventive Maintenance Programs • Complete HVAC and Refrigeration Service

BUFFALO, ROCHESTER AND
SYRACUSE
SERVICE RATES EFFECTIVE MAY 1, 2022

HVACR & PLUMBING SERVICE RATE PER HOUR	NON-CONTRACT CUSTOMER	CONTRACT CUSTOMER
Straight Time	\$ 122.00 /Hour	\$ 105.00 /Hour
Overtime (1-1/2 time)	\$ 167.00 /Hour	\$ 145.00 /Hour
Holidays (double time)	\$ 192.00 /Hour	\$ 169.00 /Hour

REPAIR WARRANTIES:

1 Year - Parts
30 Days - Labor

TRUCK CHARGE:

\$75 per vehicle



MOLLENBERG-BETZ INC



RON KOLASINSKI
HVAC PROJECT MANAGER
300 SCOTT STREET
BUFFALO, NY 14204

P: (716) 614-7450 x213
F: (716) 614-7467

rkolasinski@mollenbergbetz.com www.mollenbergbetz.com

To:	Town of Boston	Email:	supervisorsoffice@townofboston.com
Attn:	Jason Keding	Date:	April 20, 2023
From:	Ron Kolasinski	Pages:	3
Re:	Semi-Annual HVAC Maintenance Valid 5/1/23 – 4/30/24 Visits May and October	Quote #	KR2023-049

Urgent For Review Please Comment Please Reply Please Recycle

Dear Jason:

Mollenberg-Betz, Inc. is pleased to submit the following proposal for the above referenced project per the Scope of Work, Pricing, and the following Notes and Exceptions.

Scope of Work

- ▶ Semi-annual HVAC preventive maintenance on equipment as per attached sheet.
- ▶ Filters and belts included in cost.
- ▶ We will provide and fill out a log book to be kept on site. All work will be documented.

Pricing **\$4,480.00**

Note: You will be invoiced \$2,240.00 upon completion of each inspection for Innsbruck

Notes and Exceptions

1. Sales or use taxes are not included in our pricing. If applicable they will be added to the quoted price. If the project is treated as a capital improvement, the quoted price will increase by the cost of the use tax incurred by Mollenberg-Betz.
2. Freight and overtime are not included in the above pricing.
3. The quote is for the scope as described. Any additional parts or materials which may be required beyond this scope would be billed extra. We would discuss any additions with you before proceeding.
4. Due to the volatility of the commodity markets, quotes for steel (all alloys) from our vendors are subject to change daily. Quotes for stock copper tube, steel pipe (all alloys), and plastic pipe are valid for up to three days from date of quotation. Non-stock/special order pipe material shall be valid for 24 hours from date of quotation. All pricing for orders beyond these periods may be subject to review/requote. Thereafter, Mollenberg-Betz may in good faith adjust such prices to reflect increases in the costs or availabilities of such price components.
5. For a period of one year from the date of (equipment start-up), Mollenberg-Betz warrants its work will be free and clear of defects in workmanship. If found, defects will be repaired at no cost to the Customer. Warranty for installed parts and materials installed will be provided by the manufacturer of each specific product provided, which is acknowledged and agreed to by Customer.



MOLLENBERG-BETZ INC
MECHANICAL CONTRACTORS

300 Scott Street
Buffalo, NY 14204
P: 716-614-7473
F: 716-614-7465
www.mollenbergbetz.com

If you have any questions/comments, please do not hesitate to call me.

Sincerely,

MOLLENBERG-BETZ, INC.
Ron Kolasinski
Service Project Manager
716.289.1437

MOLLENBERG-BETZ, INC.

Please sign and return one copy to Mollenberg-Betz, Inc.

Acceptance of Quote, Conditions, Qualifications, & Exclusions
Agreed to and Accepted By: _____
Signature: _____
Title: _____
Date: _____
(Signor posses authority to bind the company)



300 Scott Street
Buffalo, NY 14204
P: 716-614-7473
F: 716-614-7465
www.mollenbergbetz.com

EQUIPMENT COVERED UNDER THIS AGREEMENT

Boston Town Hall

- (3) Trane Rooftop Units

- (1) Raypak Boiler

- (2) Split System (Trane)
- (3) Split System Daikin Splits (Community Room Room)

Trooper Barracks

- (8) Split systems (ADP and Trane)
- (1) Raypak Boiler
- (2) Unit Heaters

Rec Center

- (2) Split Systems (Goodman and Kelvinator)

Emergency Squad

- (1) Split system (Trane)

Highway

- (1) Split system (Heil)