

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 12/31/2014

\*\*\*\*\*

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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (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
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EmpCode	2014
<b>Assets</b>			
Cash	1,824,138	A200	1,799,376
Petty Cash	500	A210	500
<b>TOTAL Cash</b>	<b>1,824,638</b>		<b>1,799,876</b>
Accounts Receivable	281,858	A380	309,798
<b>TOTAL Other Receivables (net)</b>	<b>281,858</b>		<b>309,798</b>
Prepaid Expenses	118,529	A480	120,719
<b>TOTAL Prepaid Expenses</b>	<b>118,529</b>		<b>120,719</b>
Cash Special Reserves	219,771	A230	307,349
<b>TOTAL Restricted Assets</b>	<b>219,771</b>		<b>307,349</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,444,796</b>		<b>2,537,742</b>

TOWN OF Boston  
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(A) GENERAL

Balance Sheet

Code Description	2013	ExpCode	2014
Accounts Payable	95,907	A600	91,112
<b>TOTAL Accounts Payable</b>	<b>95,907</b>		<b>91,112</b>
Accrued Liabilities	2,887	A601	4,819
<b>TOTAL Accrued Liabilities</b>	<b>2,887</b>		<b>4,819</b>
<b>TOTAL Liabilities</b>	<b>98,794</b>		<b>95,931</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		A691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Not in Spendable Form	118,529	A806	120,719
<b>TOTAL Nonspendable Fund Balance</b>	<b>118,529</b>		<b>120,719</b>
Capital Reserve	137,736	A878	225,146
Reserve For Tax Stabilization	82,035	A880	82,203
<b>TOTAL Restricted Fund Balance</b>	<b>219,771</b>		<b>307,349</b>
Assigned Appropriated Fund Balance	272,000	A914	272,000
<b>TOTAL Assigned Fund Balance</b>	<b>272,000</b>		<b>272,000</b>
Unassigned Fund Balance	1,735,702	A917	1,741,743
<b>TOTAL Unassigned Fund Balance</b>	<b>1,735,702</b>		<b>1,741,743</b>
<b>TOTAL Fund Balance</b>	<b>2,346,002</b>		<b>2,441,811</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,444,796</b>		<b>2,537,742</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code-Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	186,722	A1001	187,796
<b>TOTAL Real Property Taxes</b>	<b>186,722</b>		<b>187,796</b>
Other Tax Items	1,128	A1089	871
Interest & Penalties On Real Prop Taxes	10,479	A1090	11,504
<b>TOTAL Real Property Tax Items</b>	<b>11,607</b>		<b>12,375</b>
Non Prop Tax Dist By County	887,745	A1120	840,734
Franchises	88,448	A1170	90,262
<b>TOTAL Non Property Tax Items</b>	<b>976,193</b>		<b>930,996</b>
Tax Collector Fees	7,329	A1232	45,017
Assessors Fees	57,847	A1250	
Clerk Fees	3,335	A1255	3,850
Public Pound Charges, Dog Control Fees	130	A1550	370
Charges-Programs For The Aging	926	A1972	933
Park And Recreational Charges	60,209	A2001	68,818
Special Recreational Facility Charges		A2025	300
Other Culture & Recreation Income	2,600	A2089	1,975
Zoning Fees	2,250	A2110	1,350
Other Home & Community Services Income	11,941	A2189	
<b>TOTAL Departmental Income</b>	<b>146,567</b>		<b>122,613</b>
Interest And Earnings	4,869	A2401	3,755
Rental of Real Property	72,000	A2410	79,600
<b>TOTAL Use of Money And Property</b>	<b>76,869</b>		<b>83,355</b>
Games of Chance	30	A2530	517
Dog Licenses	4,586	A2544	4,727
Licenses, Other	300	A2545	300
Building And Alteration Permits	15,435	A2555	18,276
Permits, Other	4,402	A2590	2,235
<b>TOTAL Licenses And Permits</b>	<b>24,753</b>		<b>26,055</b>
Fines And Forfeited Bail	131,833	A2610	130,658
<b>TOTAL Fines And Forfeitures</b>	<b>131,833</b>		<b>130,658</b>
Insurance Recoveries	4,529	A2680	23,490
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>4,529</b>		<b>23,490</b>
Refunds of Prior Year's Expenditures	352	A2701	
Gifts And Donations	6,281	A2705	6,388
Unclassified (specify)	289	A2770	728
<b>TOTAL Miscellaneous Local Sources</b>	<b>6,922</b>		<b>7,116</b>
St Aid, Revenue Sharing	49,689	A3001	49,689
St Aid, Mortgage Tax	193,592	A3005	142,608
ST. Aid, Records Mgmt.		A3060	23,330
St Aid - Other (specify)	84,731	A3089	45,699
St Aid, Youth Programs	2,418	A3820	1,682
St Aid-Other Cul & Rec St Aid	500	A3889	500
<b>TOTAL State Aid</b>	<b>330,930</b>		<b>263,508</b>
<b>TOTAL Revenues</b>	<b>1,896,925</b>		<b>1,787,962</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,896,925</b>		<b>1,787,962</b>

TOWN OF Boston  
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	ExpCode	2014
<b>Expenditures</b>			
Legislative Board, Pers Serv	31,080	A10101	31,080
Legislative Board, Contr Expend	590	A10104	1,555
<b>TOTAL Legislative Board</b>	<b>31,670</b>		<b>32,635</b>
Municipal Court, Pers Serv	86,495	A11101	88,888
Municipal Court, Contr Expend	12,944	A11104	10,997
<b>TOTAL Municipal Court</b>	<b>99,439</b>		<b>99,885</b>
Supervisor,pers Serv	77,025	A12201	84,294
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	3,538	A12204	3,804
<b>TOTAL Supervisor</b>	<b>80,563</b>		<b>88,098</b>
Auditor, Contr Expend	1,950	A13204	
<b>TOTAL Auditor</b>	<b>1,950</b>		<b>0</b>
Budget, Pers Serv	3,500	A13401	3,500
<b>TOTAL Budget</b>	<b>3,500</b>		<b>3,500</b>
Assessment, Pers Serv	75,673	A13551	28,929
Assessment, Contr Expend	3,148	A13554	13,644
<b>TOTAL Assessment</b>	<b>78,821</b>		<b>42,573</b>
Fiscal Agents Fees, Contr Expend	850	A13804	
<b>TOTAL Fiscal Agents Fees</b>	<b>850</b>		<b>0</b>
Clerk,pers Serv	98,911	A14101	101,162
Clerk,contr Expend	2,208	A14104	2,099
<b>TOTAL Clerk</b>	<b>101,119</b>		<b>103,261</b>
Law, Pers Serv	42,955	A14201	42,955
Law, Contr Expend	225	A14204	665
<b>TOTAL Law</b>	<b>43,180</b>		<b>43,620</b>
Engineer, Contr Expend	27,270	A14404	29,250
<b>TOTAL Engineer</b>	<b>27,270</b>		<b>29,250</b>
Records Mgmt, PerS. SerV.	210	A14601	2,368
Records Mgmt, Contr Expend	23,241	A14604	25,487
<b>TOTAL Records Mgmt</b>	<b>23,451</b>		<b>27,855</b>
Buildings, Pers Serv	16,844	A16201	16,952
Buildings, Equip & Cap Outlay	65,350	A16202	72,247
Buildings, Contr Expend	98,914	A16204	133,617
<b>TOTAL Buildings</b>	<b>181,108</b>		<b>222,816</b>
Central Comm System, Equip & Cap Outlay		A16502	
Central Comm System, Contr Expend	8,997	A16504	15,715
<b>TOTAL Central Comm System</b>	<b>8,997</b>		<b>15,715</b>
Central Print & Mail,contr Expend	12,645	A16704	16,031
<b>TOTAL Central Print &amp; Mail</b>	<b>12,645</b>		<b>16,031</b>
Unallocated Insurance, Contr Expend	39,506	A19104	44,267
<b>TOTAL Unallocated Insurance</b>	<b>39,506</b>		<b>44,267</b>
Municipal Assn Dues, Contr Expend	1,550	A19204	2,249
<b>TOTAL Municipal Assn Dues</b>	<b>1,550</b>		<b>2,249</b>
Judgements And Claims, Contr Expend	1,333	A19304	1,232
<b>TOTAL Judgements And Claims</b>	<b>1,333</b>		<b>1,232</b>

TOWN OF Boston  
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(A) GENERAL

Results of Operation

Code Description	2013	Edp Code	2014
<b>Expenditures</b>			
Taxes & Assess On Munic Prop, Contr Expend	2,601	A19504	2,717
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>2,601</b>		<b>2,717</b>
Other Gen Govt Support, Contr Expend	15,000	A19894	15,000
<b>TOTAL Other Gen Govt Support</b>	<b>15,000</b>		<b>15,000</b>
<b>TOTAL General Government Support</b>	<b>754,553</b>		<b>790,704</b>
Traffic Control, Contr Expen	3,490	A33104	3,384
<b>TOTAL Traffic Control</b>	<b>3,490</b>		<b>3,384</b>
Control of Animals, Pers Serv	9,695	A35101	10,912
Control of Animals, Contr Expend	483	A35104	2,560
<b>TOTAL Control of Animals</b>	<b>10,178</b>		<b>13,472</b>
Safety Inspection, Pers Serv	20,553	A36201	20,669
Safety Inspection, Contr Expend	1,220	A36204	1,087
<b>TOTAL Safety Inspection</b>	<b>21,773</b>		<b>21,756</b>
<b>TOTAL Public Safety</b>	<b>35,441</b>		<b>38,612</b>
Street Admin, Pers Serv	65,364	A50101	65,380
Street Admin, Contr Expend	1,964	A50104	1,622
<b>TOTAL Street Admin</b>	<b>67,328</b>		<b>67,002</b>
Garage, Contr Expend	28,702	A51324	31,347
<b>TOTAL Garage</b>	<b>28,702</b>		<b>31,347</b>
Street Lighting, Contr Expend	22,646	A51824	37,828
<b>TOTAL Street Lighting</b>	<b>22,646</b>		<b>37,828</b>
<b>TOTAL Transportation</b>	<b>118,676</b>		<b>136,177</b>
Publicity, Contr Expend		A64104	
<b>TOTAL Publicity</b>	<b>0</b>		<b>0</b>
Programs For Aging, Pers Serv	13,677	A67721	13,487
Programs For Aging, Contr Expend	6,529	A67724	5,687
<b>TOTAL Programs For Aging</b>	<b>20,206</b>		<b>19,174</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>20,206</b>		<b>19,174</b>
Parks, Pers Serv	60,987	A71101	66,552
Parks, Equip & Cap Outlay	38,495	A71102	60,379
Parks, Contr Expend	29,349	A71104	28,189
<b>TOTAL Parks</b>	<b>128,831</b>		<b>155,120</b>
Playgr & Rec Centers, Pers Serv	3,485	A71401	3,703
Playgr & Rec Centers, Contr Expend	494	A71404	495
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>3,979</b>		<b>4,198</b>
Band Concerts, Contr Expend	3,225	A72704	3,223
<b>TOTAL Band Concerts</b>	<b>3,225</b>		<b>3,223</b>
Youth Prog, Pers Serv	56,996	A73101	74,254
Youth Prog, Equip & Cap Outlay	3,547	A73102	
Youth Prog, Contr Expend	31,491	A73104	26,036
<b>TOTAL Youth Prog</b>	<b>92,034</b>		<b>100,290</b>
Historian, Contr Expend	2,711	A75104	2,856
<b>TOTAL Historian</b>	<b>2,711</b>		<b>2,856</b>
Historical Property, Contr Expend	4,525	A75204	6,300
<b>TOTAL Historical Property</b>	<b>4,525</b>		<b>6,300</b>

TOWN OF Boston  
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Object Description	2013	Fdp Code	2014
<b>Expenditures</b>			
Celebrations, Contr Expend	8,529	A75504	9,300
<b>TOTAL Celebrations</b>	<b>8,529</b>		<b>9,300</b>
Adult Recreation, Contr Expend	22,000	A76204	22,296
<b>TOTAL Adult Recreation</b>	<b>22,000</b>		<b>22,296</b>
Other Culture And Rec, Contr Expend	1,000	A79894	
<b>TOTAL Other Culture And Rec</b>	<b>1,000</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>266,834</b>		<b>303,583</b>
Zoning, Pers Serv	2,265	A80101	2,621
Zoning, Contr Expend	372	A80104	5,196
<b>TOTAL Zoning</b>	<b>2,637</b>		<b>7,817</b>
Planning, Pers Serv	2,378	A80201	2,940
Planning, Contr Expend	2,649	A80204	1,902
<b>TOTAL Planning</b>	<b>5,027</b>		<b>4,842</b>
Comm Beautification, Contr Expend	4,146	A85104	3,984
<b>TOTAL Comm Beautification</b>	<b>4,146</b>		<b>3,984</b>
Drainage, Contr Expend	15,225	A85404	17,325
<b>TOTAL Drainage</b>	<b>15,225</b>		<b>17,325</b>
Conservation, Pers Serv	645	A87101	675
Conservation, Contr Expend	1,730	A87104	1,403
<b>TOTAL Conservation</b>	<b>2,375</b>		<b>2,078</b>
Flood & Erosion Control, Contr Expend	37,578	A87454	33,250
<b>TOTAL Flood &amp; Erosion Control</b>	<b>37,578</b>		<b>33,250</b>
Cemetery, Contr Expend	300	A88104	300
<b>TOTAL Cemetery</b>	<b>300</b>		<b>300</b>
Misc Home & Comm Serv, Contr Expend	50,300	A89894	50,000
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>50,300</b>		<b>50,000</b>
<b>TOTAL Home And Community Services</b>	<b>117,588</b>		<b>119,596</b>
State Retirement System	122,505	A90108	118,529
Social Security, Employer Cont	51,844	A90308	51,209
Worker's Compensation, Empl Bnfts	6,005	A90408	6,799
Unemployment Insurance, Empl Bnfts	5,209	A90508	2,567
Disability Insurance, Empl Bnfts	321	A90558	228
Hospital & Medical (dental) Ins, Empl Bnft	33,011	A90608	36,927
<b>TOTAL Employee Benefits</b>	<b>218,895</b>		<b>216,259</b>
Debt Principal, Serial Bonds	20,000	A97106	35,000
<b>TOTAL Debt Principal</b>	<b>20,000</b>		<b>35,000</b>
Debt Interest, Serial Bonds	51,884	A97107	33,048
<b>TOTAL Debt Interest</b>	<b>51,884</b>		<b>33,048</b>
<b>TOTAL Expenditures</b>	<b>1,604,077</b>		<b>1,692,153</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,604,077</b>		<b>1,692,153</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code/Description	2013	Emp Code	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	2,053,154	A8021	2,346,002
Restated Fund Balance - Beg of Year	2,053,154	A8022	2,346,002
ADD - REVENUES AND OTHER SOURCES	1,896,925		1,787,962
DEDUCT - EXPENDITURES AND OTHER USES	1,604,077		1,692,153
Fund Balance - End of Year	2,346,002	A8029	2,441,811

TOWN OF Boston  
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(A) GENERAL

Budget Summary

Code/Description	2014	EdaCode	2015
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	187,796	A1049N	187,874
Est Rev - Real Property Tax Items	14,000	A1099N	12,000
Est Rev - Non Property Tax Items	830,000	A1199N	848,000
Est Rev - Departmental Income	80,750	A1299N	65,600
Est Rev - Use of Money And Property	75,000	A2499N	84,100
Est Rev - Licenses And Permits	13,800	A2599N	19,300
Est Rev - Fines And Forfeitures	90,000	A2649N	90,000
Est Rev - Miscellaneous Local Sources	5,200	A2799N	5,200
Est Rev - State Aid	175,000	A3099N	170,000
<b>TOTAL Estimated Revenues</b>	<b>1,471,546</b>		<b>1,482,074</b>
Appropriated Fund Balance	272,000	A599N	272,000
<b>TOTAL Estimated Other Sources</b>	<b>272,000</b>		<b>272,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,743,546</b>		<b>1,754,074</b>

TOWN OF Boston  
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For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code/Description	2014	EdoCode	2015
<b>Appropriations</b>			
App - General Government Support	845,620	A1999N	848,983
App - Public Safety	38,416	A3999N	40,010
App - Health	25	A4999N	25
App - Transportation	134,863	A5999N	137,646
App - Economic Assistance And Opportunity	22,405	A6999N	23,180
App - Culture And Recreation	255,986	A7999N	265,706
App - Home And Community Services	134,978	A8999N	139,918
App - Employee Benefits	243,205	A9199N	232,177
App - Debt Service	68,048	A9899N	66,429
<b>TOTAL Appropriations</b>	<b>1,743,546</b>		<b>1,754,074</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,743,546</b>		<b>1,754,074</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	Fund Code	2014
<b>Assets</b>			
Cash	493,029	DA200	496,942
<b>TOTAL Cash</b>	<b>493,029</b>		<b>496,942</b>
Accounts Receivable	56,138	DA380	50,979
<b>TOTAL Other Receivables (net)</b>	<b>56,138</b>		<b>50,979</b>
Prepaid Expenses	63,823	DA480	69,927
<b>TOTAL Prepaid Expenses</b>	<b>63,823</b>		<b>69,927</b>
Cash Special Reserves	81,360	DA230	142,656
<b>TOTAL Restricted Assets</b>	<b>81,360</b>		<b>142,656</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>694,350</b>		<b>760,504</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code/Description	2013	ExpCode	2014
Accounts Payable	72,236	DA600	17,533
<b>TOTAL Accounts Payable</b>	<b>72,236</b>		<b>17,533</b>
Accrued Liabilities	17,015	DA601	13,609
<b>TOTAL Accrued Liabilities</b>	<b>17,015</b>		<b>13,609</b>
<b>TOTAL Liabilities</b>	<b>89,251</b>		<b>31,142</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	61,895	DA691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>61,895</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>61,895</b>		<b>0</b>
<b>Fund Balance</b>			
Not in Spendable Form	63,823	DA806	69,927
<b>TOTAL Nonspendable Fund Balance</b>	<b>63,823</b>		<b>69,927</b>
Capital Reserve	81,360	DA878	142,656
<b>TOTAL Restricted Fund Balance</b>	<b>81,360</b>		<b>142,656</b>
Assigned Appropriated Fund Balance	15,000	DA914	15,000
Assigned Unappropriated Fund Balance	383,021	DA915	501,779
<b>TOTAL Assigned Fund Balance</b>	<b>398,021</b>		<b>516,779</b>
<b>TOTAL Fund Balance</b>	<b>543,204</b>		<b>729,362</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>694,350</b>		<b>760,504</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	729,013	DA1001	733,356
<b>TOTAL Real Property Taxes</b>	<b>729,013</b>		<b>733,356</b>
Sales Tax (from County)	210,000	DA1120	210,000
<b>TOTAL Non-Property Tax Items</b>	<b>210,000</b>		<b>210,000</b>
Transportation Services, Other Govts	119,031	DA2300	118,892
<b>TOTAL Intergovernmental Charges</b>	<b>119,031</b>		<b>118,892</b>
Interest And Earnings	1,588	DA2401	1,640
<b>TOTAL Use of Money And Property</b>	<b>1,588</b>		<b>1,640</b>
Sales of Scrap & Excess Materials		DA2650	3,336
Sales of Equipment		DA2665	585
Insurance Recoveries		DA2680	5,446
Other Compensation For Loss		DA2690	2,500
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>11,867</b>
Employees Contributions		DA2709	1,594
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1,594</b>
Interfund Revenues	54,500	DA2801	50,000
<b>TOTAL Interfund Revenues</b>	<b>54,500</b>		<b>50,000</b>
St Aid, Consolidated Highway Aid	83,160	DA3501	92,849
<b>TOTAL State Aid</b>	<b>83,160</b>		<b>92,849</b>
<b>TOTAL Revenues</b>	<b>1,197,292</b>		<b>1,220,198</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,197,292</b>		<b>1,220,198</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	Emp Code	2014
<b>Expenditures</b>			
Maint of Streets, Pers Serv	214,860	DA51101	203,604
Maint of Streets, Contr Expend	256,046	DA51104	178,326
<b>TOTAL Maint of Streets</b>	<b>470,906</b>		<b>381,930</b>
Perm Improve Highway, Equip & Cap Outlay	83,160	DA51122	83,202
<b>TOTAL Perm Improve Highway</b>	<b>83,160</b>		<b>83,202</b>
Machinery, Equip & Cap Outlay		DA51302	13,969
Machinery, Contr Expend	73,137	DA51304	88,015
<b>TOTAL Machinery</b>	<b>73,137</b>		<b>101,984</b>
Brush And Weeds, Contr Expend	1,307	DA51404	2,445
<b>TOTAL Brush And Weeds</b>	<b>1,307</b>		<b>2,445</b>
Snow Removal, Pers Serv	83,909	DA51421	78,592
Snow Removal, Contr Expend	82,613	DA51424	57,784
<b>TOTAL Snow Removal</b>	<b>166,522</b>		<b>136,376</b>
Services Other Govts, Pers Serv	83,909	DA51481	78,592
Services Other Govts, Contr Expend	82,613	DA51484	57,784
<b>TOTAL Services Other Govts</b>	<b>166,522</b>		<b>136,376</b>
<b>TOTAL Transportation</b>	<b>961,554</b>		<b>842,313</b>
State Retirement, Empl Bnfts	65,963	DA90108	63,823
Social Security , Empl Bnfts	29,275	DA90308	27,478
Worker's Compensation, Empl Bnfts	18,767	DA90408	21,246
Hospital & Medical (dental) Ins, Empl Bnft	70,922	DA90608	79,179
<b>TOTAL Employee Benefits</b>	<b>184,927</b>		<b>191,726</b>
<b>TOTAL Expenditures</b>	<b>1,146,481</b>		<b>1,034,039</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,146,481</b>		<b>1,034,039</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2013	Exp Code	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>492,392</b>	DA8021	<b>543,203</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>492,392</b>	DA8022	<b>543,203</b>
ADD - REVENUES AND OTHER SOURCES	1,197,292		1,220,198
DEDUCT - EXPENDITURES AND OTHER USES	1,146,481		1,034,039
<b>Fund Balance - End of Year</b>	<b>543,203</b>	DA8029	<b>729,362</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Original Description	2014	Emp Code	2015
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	733,356	DA1049N	739,218
Est Rev - Non Property Tax Items	210,000	DA1199N	225,000
Est. ReV. - Intergovernmental Charges	120,000	DA2399N	118,000
Est Rev - Use of Money And Property	1,500	DA2499N	1,000
Est Rev - Sale of Prop And Comp For Loss		DA2699N	3,000
Est Rev - Miscellaneous Local Sources	1,000	DA2799N	1,000
Est Rev - Interfund Revenues	50,000	DA2801N	50,000
Est Rev - State Aid	83,160	DA3099N	83,160
<b>TOTAL Estimated Revenues</b>	<b>1,199,016</b>		<b>1,220,378</b>
Appropriated Fund Balance	15,000	DA599N	15,000
<b>TOTAL Estimated Other Sources</b>	<b>15,000</b>		<b>15,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,214,016</b>		<b>1,235,378</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	Emp Code	2015
<b>Appropriations</b>			
App - Transportation	994,575	DA5999N	1,021,412
App - Employee Benefits	219,441	DA9199N	213,966
<b>TOTAL Appropriations</b>	<b>1,214,016</b>		<b>1,235,378</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,214,016</b>		<b>1,235,378</b>

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Balance Sheet

Code Description	2013	ExpCode	2014
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Balance Sheet

Code/Description	2013	EmpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code/Description	2013	Exp Code	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code-Description	2013	EdpCode	2014
<b>Assets</b>			
Land	299,853	K101	299,853
Buildings	4,390,269	K102	4,474,461
Improvements Other Than Buildings	1,833,752	K103	1,833,752
Machinery And Equipment	3,704,322	K104	3,766,725
<b>TOTAL Fixed Assets (net)</b>	<b>10,228,196</b>		<b>10,374,791</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>10,228,196</b>		<b>10,374,791</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EqpCode	2014
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	10,228,196	K159	10,374,791
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>10,228,196</b>		<b>10,374,791</b>
<b>TOTAL Fund Balance</b>	<b>10,228,196</b>		<b>10,374,791</b>
<b>TOTAL</b>	<b>10,228,196</b>		<b>10,374,791</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2013	EdaCode	2014
<b>Assets</b>			
Cash	47,534	SF200	21,813
<b>TOTAL Cash</b>	<b>47,534</b>		<b>21,813</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>47,534</b>		<b>21,813</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2013	Exp Code	2014
Accounts Payable	255	SF600	
<b>TOTAL Accounts Payable</b>	<b>255</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>255</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	20,000	SF914	
Assigned Unappropriated Fund Balance	27,279	SF915	21,813
<b>TOTAL Assigned Fund Balance</b>	<b>47,279</b>		<b>21,813</b>
<b>TOTAL Fund Balance</b>	<b>47,279</b>		<b>21,813</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>47,534</b>		<b>21,813</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	724,663	SF1001	729,176
<b>TOTAL Real Property Taxes</b>	<b>724,663</b>		<b>729,176</b>
Sales Tax (from County)		SF1120	55,000
<b>TOTAL Non Property Tax Items</b>	<b>0</b>		<b>55,000</b>
Interest And Earnings	409	SF2401	509
<b>TOTAL Use of Money And Property</b>	<b>409</b>		<b>509</b>
<b>TOTAL Revenues</b>	<b>725,072</b>		<b>784,685</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>725,072</b>		<b>784,685</b>

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(SF) FIRE PROTECTION

Results of Operation

Code/Description	2013	EdpCode	2014
<b>Expenditures</b>			
Judgements And Claims, Contr Expend		SF19304	868
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>868</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>868</b>
Fire Protection, Contr Expend	512,728	SF34104	512,541
<b>TOTAL Fire Protection</b>	<b>512,728</b>		<b>512,541</b>
<b>TOTAL Public Safety</b>	<b>512,728</b>		<b>512,541</b>
Service Awards Program	190,000	SF90258	250,000
Worker's Compensation, Empl Bnfts	41,286	SF90408	46,741
<b>TOTAL Employee Benefits</b>	<b>231,286</b>		<b>296,741</b>
<b>TOTAL Expenditures</b>	<b>744,014</b>		<b>810,150</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>744,014</b>		<b>810,150</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2013	EmpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	66,221	SF8021	47,279
Restated Fund Balance - Beg of Year	66,221	SF8022	47,279
ADD - REVENUES AND OTHER SOURCES	725,072		784,685
DEDUCT - EXPENDITURES AND OTHER USES	744,014		810,150
Fund Balance - End of Year	47,279	SF8029	21,814

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(SL) LIGHTING

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	26,519	SL200	26,117
<b>TOTAL Cash</b>	<b>26,519</b>		<b>26,117</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>26,519</b>		<b>26,117</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2013	EqpCode	2014
Accounts Payable		SL600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	26,519	SL915	26,117
<b>TOTAL Assigned Fund Balance</b>	<b>26,519</b>		<b>26,117</b>
<b>TOTAL Fund Balance</b>	<b>26,519</b>		<b>26,117</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>26,519</b>		<b>26,117</b>

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(SL) LIGHTING

Results of Operation

Code/Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	20,000	SL1001	20,000
<b>TOTAL Real Property Taxes</b>	<b>20,000</b>		<b>20,000</b>
Interest And Earnings	76	SL2401	64
<b>TOTAL Use of Money And Property</b>	<b>76</b>		<b>64</b>
<b>TOTAL Revenues</b>	<b>20,076</b>		<b>20,064</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>20,076</b>		<b>20,064</b>

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(SL) LIGHTING

Results of Operation

Code/Description	2013	EdbCode	2014
<b>Expenditures</b>			
Street Lighting, Contr Expend	18,079	SL51824	20,467
<b>TOTAL Street Lighting</b>	<b>18,079</b>		<b>20,467</b>
<b>TOTAL Transportation</b>	<b>18,079</b>		<b>20,467</b>
<b>TOTAL Expenditures</b>	<b>18,079</b>		<b>20,467</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>18,079</b>		<b>20,467</b>

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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code/Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	24,522	SL8021	26,519
Restated Fund Balance - Beg of Year	24,522	SL8022	26,519
ADD - REVENUES AND OTHER SOURCES	20,076		20,064
DEDUCT - EXPENDITURES AND OTHER USES	18,079		20,467
Fund Balance - End of Year	26,519	SL8029	26,116

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	27,660	SM200	37,734
<b>TOTAL Cash</b>	<b>27,660</b>		<b>37,734</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>27,660</b>		<b>37,734</b>

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(SM) MISCELLANEOUS

Balance Sheet

Code-Description	2013	EqpCode	2014
Accounts Payable	646	SM600	655
<b>TOTAL Accounts Payable</b>	<b>646</b>		<b>655</b>
<b>TOTAL Liabilities</b>	<b>646</b>		<b>655</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SM914	
Assigned Unappropriated Fund Balance	27,014	SM915	37,079
<b>TOTAL Assigned Fund Balance</b>	<b>27,014</b>		<b>37,079</b>
<b>TOTAL Fund Balance</b>	<b>27,014</b>		<b>37,079</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>27,660</b>		<b>37,734</b>

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	80,000	SM1001	82,000
<b>TOTAL Real Property Taxes</b>	<b>80,000</b>		<b>82,000</b>
Interest And Earnings	68	SM2401	94
<b>TOTAL Use of Money And Property</b>	<b>68</b>		<b>94</b>
Gifts And Donations		SM2705	10
Unclassified (specify)	12,000	SM2770	30,000
<b>TOTAL Miscellaneous Local Sources</b>	<b>12,000</b>		<b>30,010</b>
<b>TOTAL Revenues</b>	<b>92,068</b>		<b>112,104</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>92,068</b>		<b>112,104</b>

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(SM) MISCELLANEOUS

Results of Operation

Obj: Description	2013	EqpCode	2014
<b>Expenditures</b>			
Ambulance, Contr Expend	71,584	SM45404	80,265
<b>TOTAL Ambulance</b>	<b>71,584</b>		<b>80,265</b>
<b>TOTAL Health</b>	<b>71,584</b>		<b>80,265</b>
Local Pension Fund, Empl Bnfts	15,538	SM90258	11,576
Worker's Compensation, Empl Bnfts	9,008	SM90408	10,198
<b>TOTAL Employee Benefits</b>	<b>24,546</b>		<b>21,774</b>
<b>TOTAL Expenditures</b>	<b>96,130</b>		<b>102,039</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>96,130</b>		<b>102,039</b>

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(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

Code Description	2013	ExpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	31,076	SM8021	27,014
Restated Fund Balance - Beg of Year	31,076	SM8022	27,014
ADD - REVENUES AND OTHER SOURCES	92,068		112,104
DEDUCT - EXPENDITURES AND OTHER USES	96,130		102,039
Fund Balance - End of Year	27,014	SM8029	37,079

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	105,288	SR200	104,629
<b>TOTAL Cash</b>	<b>105,288</b>		<b>104,629</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>105,288</b>		<b>104,629</b>

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2013	EdoCode	2014
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	105,288	SR915	104,629
<b>TOTAL Assigned Fund Balance</b>	<b>105,288</b>		<b>104,629</b>
<b>TOTAL Fund Balance</b>	<b>105,288</b>		<b>104,629</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>105,288</b>		<b>104,629</b>

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	552,000	SR1001	557,784
<b>TOTAL Real Property Taxes</b>	<b>552,000</b>		<b>557,784</b>
Refuse & Garbage Charges	370	SR2130	1,009
<b>TOTAL Departmental Income</b>	<b>370</b>		<b>1,009</b>
Interest And Earnings	532	SR2401	535
<b>TOTAL Use of Money And Property</b>	<b>532</b>		<b>535</b>
<b>TOTAL Revenues</b>	<b>552,902</b>		<b>559,328</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>552,902</b>		<b>559,328</b>

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(SR) REFUSE AND GARBAGE

Results of Operation

Code	Description	2013	ExpCode	2014
<b>Expenditures</b>				
	Judgements And Claims, Cont Exp		SR19304	951
<b>TOTAL Judgements And Claims</b>		<b>0</b>		<b>951</b>
<b>TOTAL General Government Support</b>		<b>0</b>		<b>951</b>
	Refuse & Garbage, Contr Expend	546,364	SR81604	559,036
<b>TOTAL Refuse &amp; Garbage</b>		<b>546,364</b>		<b>559,036</b>
<b>TOTAL Home And Community Services</b>		<b>546,364</b>		<b>559,036</b>
<b>TOTAL Expenditures</b>		<b>546,364</b>		<b>559,987</b>
<b>TOTAL Detail Expenditures And Other Uses</b>		<b>546,364</b>		<b>559,987</b>

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(SR) REFUSE AND GARBAGE

**Analysis of Changes in Fund Balance**

Code/Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	98,749	SR8021	105,287
Restated Fund Balance - Beg of Year	98,749	SR8022	105,287
ADD - REVENUES AND OTHER SOURCES	552,902		559,328
DEDUCT - EXPENDITURES AND OTHER USES	546,364		559,987
<b>Fund Balance - End of Year</b>	<b>105,287</b>	SR8029	<b>104,628</b>

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(SW) WATER

Balance Sheet

Code Description	2013	EmpCode	2014
<b>Assets</b>			
Cash	276,915	SW200	293,540
<b>TOTAL Cash</b>	<b>276,915</b>		<b>293,540</b>
Cash Special Reserves	343,029	SW230	343,677
<b>TOTAL Restricted Assets</b>	<b>343,029</b>		<b>343,677</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>619,944</b>		<b>637,217</b>

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(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	4,985	SW600	4,985
<b>TOTAL Accounts Payable</b>	<b>4,985</b>		<b>4,985</b>
<b>TOTAL Liabilities</b>	<b>4,985</b>		<b>4,985</b>
<b>Fund Balance</b>			
Reserve For Debt	343,029	SW884	343,677
<b>TOTAL Restricted Fund Balance</b>	<b>343,029</b>		<b>343,677</b>
Assigned Unappropriated Fund Balance	271,930	SW915	288,555
<b>TOTAL Assigned Fund Balance</b>	<b>271,930</b>		<b>288,555</b>
<b>TOTAL Fund Balance</b>	<b>614,959</b>		<b>632,232</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>619,944</b>		<b>637,217</b>

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(SW) WATER

Results of Operation

Code/Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	441,100	SW1001	437,667
<b>TOTAL Real Property Taxes</b>	<b>441,100</b>		<b>437,667</b>
Interest And Earnings	1,662	SW2401	1,461
<b>TOTAL Use of Money And Property</b>	<b>1,662</b>		<b>1,461</b>
<b>TOTAL Revenues</b>	<b>442,762</b>		<b>439,128</b>
Interfund Transfers		SW5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>442,762</b>		<b>439,128</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(SW) WATER

Results of Operation

Code Description	2013	Edp Code	2014
<b>Expenditures</b>			
Judgements And Claims, Contr Expend		SW19304	3,163
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>3,163</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>3,163</b>
Water Trans & Distrib, Contr Expend	90,718	SW83404	73,407
<b>TOTAL Water Trans &amp; Distrib</b>	<b>90,718</b>		<b>73,407</b>
<b>TOTAL Home And Community Services</b>	<b>90,718</b>		<b>73,407</b>
Debt Principal, Serial Bonds	171,168	SW97106	169,175
<b>TOTAL Debt Principal</b>	<b>171,168</b>		<b>169,175</b>
Debt Interest, Serial Bonds	170,291	SW97107	176,109
<b>TOTAL Debt Interest</b>	<b>170,291</b>		<b>176,109</b>
<b>TOTAL Expenditures</b>	<b>432,177</b>		<b>421,854</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>432,177</b>		<b>421,854</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(SW) WATER

**Analysis of Changes in Fund Balance**

Code/Description	2013	EmpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	604,373	SW8021	614,958
Restated Fund Balance - Beg of Year	604,373	SW8022	614,958
ADD - REVENUES AND OTHER SOURCES	442,762		439,128
DEDUCT - EXPENDITURES AND OTHER USES	432,177		421,854
Fund Balance - End of Year	614,958	SW8029	632,232

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code / Description	2014	Emp Code	2015
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	437,082	SW1049N	434,427
<b>TOTAL Estimated Revenues</b>	<b>437,082</b>		<b>434,427</b>
Appropriated Fund Balance	0	SW599N	
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>437,082</b>		<b>434,427</b>

TOWN OF Boston  
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For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdoCode	2015
<b>Appropriations</b>			
App - Home And Community Services	97,596	SW8999N	98,685
App - Debt Service	339,486	SW9899N	335,742
<b>TOTAL Appropriations</b>	<b>437,082</b>		<b>434,427</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>437,082</b>		<b>434,427</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EmpCode	2014
<b>Assets</b>			
Cash		TA200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Service Award Program Assets	2,864,877	TA461	2,841,602
<b>TOTAL Investments</b>	<b>2,864,877</b>		<b>2,841,602</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,864,877</b>		<b>2,841,602</b>

TOWN OF Boston  
 Annual Update Document  
 For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code/Description	2013	EmpCode	2014
Service Awards	2,864,877	TA13	2,841,602
Group Insurance		TA20	
<b>TOTAL Agency Liabilities</b>	<b>2,864,877</b>		<b>2,841,602</b>
<b>TOTAL Liabilities</b>	<b>2,864,877</b>		<b>2,841,602</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,864,877</b>		<b>2,841,602</b>

TOWN OF Boston  
 Annual Update Document  
 For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdbCode	2014
<b>Assets</b>			
Cash		TE200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Net Assets-Restricted For Other Purposes		TE923	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

TOWN OF Boston  
 Annual Update Document  
 For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Interest And Earnings		TE2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>0</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Other Gen Gov Support, Contr Expend	4,102	TE19894	
<b>TOTAL Other Gen Gov Support</b>	<b>4,102</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>4,102</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>4,102</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,102</b>		<b>0</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code/Description	2013	Exp Code	2014
<b>Analysis of Changes in Net Position</b>			
Fund Balance - Beginning of Year	4,102	TE8021	
Restated Fund Balance - Beg of Year	4,102	TE8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES	4,102		
Fund Balance - End of Year		TE8029	

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	ExpCode	2014
<b>Assets</b>			
Total Non-Current Govt Liabilities	6,473,743	W129	6,269,568
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>6,473,743</b>		<b>6,269,568</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,473,743</b>		<b>6,269,568</b>

TOWN OF Boston  
Annual Update Document  
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code/Description	2013	EqpCode	2014
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Bonds Payable	6,473,743	W628	6,269,568
<b>TOTAL Bond And Long Term Liabilities</b>	<b>6,473,743</b>		<b>6,269,568</b>
<b>TOTAL Liabilities</b>	<b>6,473,743</b>		<b>6,269,568</b>
<b>TOTAL Liabilities</b>	<b>6,473,743</b>		<b>6,269,568</b>

Statement of Indebtedness  
For the Fiscal Year Ending 2014\*

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 District #3			12/10/2010	07/21/2048	3.00%		\$2,394,000	\$2,269,300	\$34,700	\$0	\$0	\$0	\$2,234,600
2005	BOND E	Water Dist-Rural Devel	Y		07/24/2005	07/24/2040	4.125%		\$2,618,500	\$2,297,600	\$48,000	\$0	\$0	\$0	\$2,249,600
2012	BOND E	Water			07/11/2012	07/11/2022	1.90%		\$480,800	\$432,720	\$48,080	\$0	\$0	\$0	\$384,640
2012	BOND E	Water #3 Ext			07/11/2012	07/11/2032	2.80%		\$125,000	\$118,750	\$6,250	\$0	\$0	\$0	\$112,500
2000	BOND E	WATER			05/22/1997	05/22/2022	3.40%		\$0	\$375,373	\$32,146	\$0	\$0	\$0	\$343,227
2012	BOND N	Troopers Barracks			03/01/2012	09/01/2026	5.00%		\$1,000,000	\$980,000	\$35,000	\$0	\$0	\$0	\$945,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$6,473,743	\$204,176	\$0	\$0	\$0	\$6,269,567
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$6,473,743	\$204,176	\$0	\$0	\$0	\$6,269,567

TOWN OF Boston  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2014

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$3,574,335.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	
<b>Total</b>		<b>\$3,574,335.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,599,383.00
<b>Total</b>		<b>\$3,849,383.00</b>
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- 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 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-8021	\$3,438,573	\$0	\$0	\$3,438,573
*****-3954	\$74,832	\$0	\$1,138	\$73,694
*****-3956	\$14,559	\$0	\$258	\$14,301
*****-3961	\$30,085	\$0	\$30,085	\$0
*****-3973	\$47,375	\$0	\$109	\$47,266
	Total Adjusted Bank Balance			\$3,573,834
	Petty Cash			\$500.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$3,574,334
	Total Cash Balance All Funds			9ZCASHB * \$3,574,333
	* Must be equal			

TOWN OF Boston  
Local Government Questionnaire  
For the Fiscal Year Ending 2014

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>Yes</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Boston  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2014

<b>Total Full Time Employees:</b>		11			
<b>Total Part Time Employees:</b>		65			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$182,352.00	11	16	8
90158	Police and Fire Retirement	\$250,000.00			
90258	Local Pension Fund	\$11,576.00			
90308	Social Security	\$78,687.00			
90408	Worker's Compensation Insurance	\$84,984.00	11	16	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,567.00		1	
90558	Disability Insurance	\$228.00			
90608	Hospital and Medical (Dental) Insurance	\$116,106.00	9		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$726,500.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$726,500.00</b>			

TOWN OF Boston  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,901	2,137	gallons	
Diesel Fuel	\$66,006	16,895	gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$23,895	22,949	cubic feet	
Electricity	\$77,050	725,806	kilowatt-hours	
Coal	\$		tons	

TOWN OF Boston  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2014

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

**Other OPEB Information**

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Martin Ballowe, 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 12/31/2014, 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 12/31/2014 and filed by means of electronic data transmission.

Kathleen Selby  
Name of Report Preparer if different than Chief Fiscal Officer

Martin Ballowe  
Name

(716) 941-6518  
Telephone Number

Supervisor  
Title

8500 Boston State Road Boston, NY  
Official Address

03/09/2015  
Date of Certification

(716) 941-6518  
Official Telephone Number