

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 12/31/2015

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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (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 2014 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 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	1,799,376	A200	1,579,676
Petty Cash	500	A210	500
TOTAL Cash	1,799,876		1,580,176
Accounts Receivable	309,798	A380	287,607
TOTAL Other Receivables (net)	309,798		287,607
Due From Other Funds		A391	25,264
TOTAL Due From Other Funds	0		25,264
Prepaid Expenses	120,719	A480	89,407
TOTAL Prepaid Expenses	120,719		89,407
Cash Special Reserves	307,349	A230	308,102
TOTAL Restricted Assets	307,349		308,102
TOTAL Assets and Deferred Outflows of Resources	2,537,742		2,290,556

TOWN OF Boston
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For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	91,112	A600	34,302
TOTAL Accounts Payable	91,112		34,302
Accrued Liabilities	4,819	A601	
TOTAL Accrued Liabilities	4,819		0
TOTAL Liabilities	95,931		34,302
Fund Balance			
Not in Spendable Form	120,719	A806	89,407
TOTAL Nonspendable Fund Balance	120,719		89,407
Capital Reserve	225,146	A878	225,730
Reserve For Tax Stabilization	82,203	A880	82,372
TOTAL Restricted Fund Balance	307,349		308,102
Assigned Appropriated Fund Balance	272,000	A914	272,000
TOTAL Assigned Fund Balance	272,000		272,000
Unassigned Fund Balance	1,741,743	A917	1,586,745
TOTAL Unassigned Fund Balance	1,741,743		1,586,745
TOTAL Fund Balance	2,441,811		2,256,254
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,537,742		2,290,556

TOWN OF Boston
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For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	ExpCode	2015
Revenues			
Real Property Taxes	187,796	A1001	187,874
TOTAL Real Property Taxes	187,796		187,874
Other Tax Items	871	A1089	2,366
Interest & Penalties On Real Prop Taxes	11,504	A1090	12,389
TOTAL Real Property Tax Items	12,375		14,755
Non Prop Tax Dist By County	840,734	A1120	812,839
Franchises	90,262	A1170	86,656
TOTAL Non Property Tax Items	930,996		899,495
Tax Collector Fees	45,017	A1232	
Assessors Fees		A1250	
Clerk Fees	3,850	A1255	2,774
Public Pound Charges, Dog Control Fees	370	A1550	470
Charges-Programs For The Aging	933	A1972	956
Park And Recreational Charges	68,818	A2001	60,677
Special Recreational Facility Charges	300	A2025	1,450
Other Culture & Recreation Income	1,975	A2089	2,100
Zoning Fees	1,350	A2110	2,100
TOTAL Departmental Income	122,613		70,527
Interest And Earnings	3,755	A2401	4,722
Rental of Real Property	79,600	A2410	81,600
TOTAL Use of Money And Property	83,355		86,322
Games of Chance	517	A2530	20
Dog Licenses	4,727	A2544	4,081
Licenses, Other	300	A2545	770
Building And Alteration Permits	18,276	A2555	24,358
Permits, Other	2,235	A2590	2,020
TOTAL Licenses And Permits	26,055		31,249
Fines And Forfeited Bail	130,658	A2610	123,163
TOTAL Fines And Forfeitures	130,658		123,163
Sales of Equipment		A2665	792
Insurance Recoveries	23,490	A2680	
TOTAL Sale of Property And Compensation For Loss	23,490		792
Gifts And Donations	6,388	A2705	6,800
Unclassified (specify)	728	A2770	2,316
TOTAL Miscellaneous Local Sources	7,116		9,116
St Aid, Revenue Sharing	49,689	A3001	49,689
St Aid, Mortgage Tax	142,608	A3005	163,818
ST. Aid, Records MgmT.	23,330	A3060	
St Aid - Other (specify)	45,699	A3089	100,200
St Aid, Youth Programs	1,682	A3820	2,432
St Aid-Other Cul & Rec St Aid	500	A3889	
St Aid Emergency Disaster Assistance		A3960	8,312
TOTAL State Aid	263,508		324,451

TOWN OF Boston
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For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdbCode	2015
Revenues			
Fed Aid, Emergency Disaster Assistance		A4960	29,962
TOTAL Federal Aid	0		29,962
TOTAL Revenues	1,787,962		1,777,706
TOTAL Detail Revenues And Other Sources	1,787,962		1,777,706

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	31,080	A10101	32,012
Legislative Board, Contr Expend	1,555	A10104	2,945
TOTAL Legislative Board	32,635		34,957
Municipal Court, Pers Serv	88,888	A11101	90,032
Municipal Court, Contr Expend	10,997	A11104	7,929
TOTAL Municipal Court	99,885		97,961
Supervisor, pers Serv	84,294	A12201	88,978
Supervisor, equip & Cap Outlay		A12202	1,643
Supervisor, contr Expend	3,804	A12204	2,871
TOTAL Supervisor	88,098		93,492
Auditor, Contr Expend		A13204	
TOTAL Auditor	0		0
Budget, Pers Serv	3,500	A13401	3,497
TOTAL Budget	3,500		3,497
Assessment, Pers Serv	28,929	A13551	40,005
Assessment, Contr Expend	13,644	A13554	4,630
TOTAL Assessment	42,573		44,635
Fiscal Agents Fees, Contr Expend		A13804	
TOTAL Fiscal Agents Fees	0		0
Clerk, pers Serv	101,162	A14101	91,784
Clerk, contr Expend	2,099	A14104	2,089
TOTAL Clerk	103,261		93,873
Law, Pers Serv	42,955	A14201	43,820
Law, Contr Expend	665	A14204	919
TOTAL Law	43,620		44,739
Engineer, Contr Expend	29,250	A14404	24,750
TOTAL Engineer	29,250		24,750
Records Mgmt, PerS. SerV.	2,368	A14601	28
Records Mgmt, Contr Expend	25,487	A14604	606
TOTAL Records Mgmt	27,855		634
Buildings, Pers Serv	16,952	A16201	19,248
Buildings, Equip & Cap Outlay	72,247	A16202	66,535
Buildings, Contr Expend	133,617	A16204	125,319
TOTAL Buildings	222,816		211,102
Central Comm System, Equip & Cap Outlay		A16502	9,500
Central Comm System, Contr Expend	15,715	A16504	19,563
TOTAL Central Comm System	15,715		29,063
Central Print & Mail, contr Expend	16,031	A16704	15,727
TOTAL Central Print & Mail	16,031		15,727
Unallocated Insurance, Contr Expend	44,267	A19104	52,503
TOTAL Unallocated Insurance	44,267		52,503
Municipal Assn Dues, Contr Expend	2,249	A19204	3,799
TOTAL Municipal Assn Dues	2,249		3,799
Judgements And Claims, Contr Expend	1,232	A19304	2,994
TOTAL Judgements And Claims	1,232		2,994

TOWN OF Boston
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	2,717	A19504	3,114
TOTAL Taxes & Assess On Munic Prop	2,717		3,114
Other Gen Govt Support, Contr Expend	15,000	A19894	15,000
TOTAL Other Gen Govt Support	15,000		15,000
TOTAL General Government Support	790,704		771,840
Traffic Control, Contr Expen	3,384	A33104	2,467
TOTAL Traffic Control	3,384		2,467
Control of Animals, Pers Serv	10,912	A35101	10,493
Control of Animals, Contr Expend	2,560	A35104	1,852
TOTAL Control of Animals	13,472		12,345
Safety Inspection, Pers Serv	20,669	A36201	21,446
Safety Inspection, Contr Expend	1,087	A36204	1,286
TOTAL Safety Inspection	21,756		22,732
TOTAL Public Safety	38,612		37,544
Street Admin, Pers Serv	65,380	A50101	68,146
Street Admin, Contr Expend	1,622	A50104	1,772
TOTAL Street Admin	67,002		69,918
Garage, Contr Expend	31,347	A51324	35,702
TOTAL Garage	31,347		35,702
Street Lighting, Contr Expend	37,828	A51824	29,204
TOTAL Street Lighting	37,828		29,204
TOTAL Transportation	136,177		134,824
Programs For Aging, Pers Serv	13,487	A67721	14,112
Programs For Aging, Contr Expend	5,687	A67724	6,216
TOTAL Programs For Aging	19,174		20,328
TOTAL Economic Assistance And Opportunity	19,174		20,328
Parks, Pers Serv	66,552	A71101	68,992
Parks, Equip & Cap Outlay	60,379	A71102	42,613
Parks, Contr Expend	28,189	A71104	29,156
TOTAL Parks	155,120		140,761
Playgr & Rec Centers, Pers Serv	3,703	A71401	2,142
Playgr & Rec Centers, Contr Expend	495	A71404	753
TOTAL Playgr & Rec Centers	4,198		2,895
Band Concerts, Contr Expend	3,223	A72704	3,175
TOTAL Band Concerts	3,223		3,175
Youth Prog, Pers Serv	74,254	A73101	71,308
Youth Prog, Contr Expend	26,036	A73104	19,791
TOTAL Youth Prog	100,290		91,099
Historian, Contr Expend	2,856	A75104	2,550
TOTAL Historian	2,856		2,550
Historical Property, Contr Expend	6,300	A75204	
TOTAL Historical Property	6,300		0
Celebrations, Contr Expend	9,300	A75504	9,732
TOTAL Celebrations	9,300		9,732

TOWN OF Boston
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Adult Recreation, Contr Expend	22,296	A76204	22,024
TOTAL Adult Recreation	22,296		22,024
Other Culture And Rec, Contr Expend		A79894	1,000
TOTAL Other Culture And Rec	0		1,000
TOTAL Culture And Recreation	303,583		273,236
Zoning, Pers Serv	2,621	A80101	3,739
Zoning, Contr Expend	5,196	A80104	3,423
TOTAL Zoning	7,817		7,162
Planning, Pers Serv	2,940	A80201	1,751
Planning, Contr Expend	1,902	A80204	1,617
TOTAL Planning	4,842		3,368
Comm Beautification, Contr Expend	3,984	A85104	
TOTAL Comm Beautification	3,984		0
Drainage, Contr Expend	17,325	A85404	300,405
TOTAL Drainage	17,325		300,405
Conservation, Pers Serv	675	A87101	623
Conservation, Contr Expend	1,403	A87104	1,693
TOTAL Conservation	2,078		2,316
Flood & Erosion Control, Contr Expend	33,250	A87454	71,686
TOTAL Flood & Erosion Control	33,250		71,686
Cemetery, Contr Expend	300	A88104	300
TOTAL Cemetery	300		300
Misc Home & Comm Serv, Contr Expend	50,000	A89894	56,195
TOTAL Misc Home & Comm Serv	50,000		56,195
TOTAL Home And Community Services	119,596		441,432
State Retirement System	118,529	A90108	104,606
Social Security, Employer Cont	51,209	A90308	51,998
Worker's Compensation, Empl Bnfts	6,799	A90408	6,980
Unemployment Insurance, Empl Bnfts	2,567	A90508	2,921
Disability Insurance, Empl Bnfts	228	A90558	272
Hospital & Medical (dental) Ins, Empl Bnft	36,927	A90608	42,853
TOTAL Employee Benefits	216,259		209,630
Debt Principal, Serial Bonds	35,000	A97106	35,000
TOTAL Debt Principal	35,000		35,000
Debt Interest, Serial Bonds	33,048	A97107	31,429
TOTAL Debt Interest	33,048		31,429
TOTAL Expenditures	1,692,153		1,955,263

TOWN OF Boston
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Other Uses			
Transfers, Other Funds		A99019	8,000
TOTAL Operating Transfers	0		8,000
TOTAL Other Uses	0		8,000
TOTAL Detail Expenditures And Other Uses	1,692,153		1,963,263

TOWN OF Boston
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,346,002	A8021	2,441,811
Restated Fund Balance - Beg of Year	2,346,002	A8022	2,441,811
ADD - REVENUES AND OTHER SOURCES	1,787,962		1,777,706
DEDUCT - EXPENDITURES AND OTHER USES	1,692,153		1,963,263
Fund Balance - End of Year	2,441,811	A8029	2,256,254

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	187,874	A1049N	188,912
Est Rev - Real Property Tax Items	12,000	A1099N	12,000
Est Rev - Non Property Tax Items	848,000	A1199N	850,000
Est Rev - Departmental Income	65,600	A1299N	65,600
Est Rev - Use of Money And Property	84,100	A2499N	84,100
Est Rev - Licenses And Permits	19,300	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	170,000	A3099N	170,000
TOTAL Estimated Revenues	1,482,074		1,485,112
Appropriated Fund Balance	272,000	A599N	272,000
TOTAL Estimated Other Sources	272,000		272,000
TOTAL Estimated Revenues And Other Sources	1,754,074		1,757,112

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	FdpCode	2016
Appropriations			
App - General Government Support	848,983	A1999N	837,637
App - Public Safety	40,010	A3999N	45,166
App - Health	25	A4999N	25
App - Transportation	137,646	A5999N	132,646
App - Economic Assistance And Opportunity	23,180	A6999N	24,350
App - Culture And Recreation	265,706	A7999N	256,820
App - Home And Community Services	139,918	A8999N	158,918
App - Employee Benefits	232,177	A9199N	236,477
App - Debt Service	66,429	A9899N	65,073
TOTAL Appropriations	1,754,074		1,757,112
TOTAL Appropriations And Other Uses	1,754,074		1,757,112

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code/Description	2014	EdpCode	2015
Assets			
Cash	496,942	DA200	556,950
TOTAL Cash	496,942		556,950
Accounts Receivable	50,979	DA380	1,141
TOTAL Other Receivables (net)	50,979		1,141
Prepaid Expenses	69,927	DA480	65,673
TOTAL Prepaid Expenses	69,927		65,673
Cash Special Reserves	142,656	DA230	142,950
TOTAL Restricted Assets	142,656		142,950
TOTAL Assets and Deferred Outflows of Resources	760,504		766,714

TOWN OF Boston
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	17,533	DA600	4,573
TOTAL Accounts Payable	17,533		4,573
Accrued Liabilities	13,609	DA601	
TOTAL Accrued Liabilities	13,609		0
TOTAL Liabilities	31,142		4,573
Deferred Inflows of Resources			
Deferred Inflow of Resources		DA691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Not in Spendable Form	69,927	DA806	65,673
TOTAL Nonspendable Fund Balance	69,927		65,673
Capital Reserve	142,656	DA878	142,950
TOTAL Restricted Fund Balance	142,656		142,950
Assigned Appropriated Fund Balance	15,000	DA914	10,000
Assigned Unappropriated Fund Balance	501,779	DA915	543,518
TOTAL Assigned Fund Balance	516,779		553,518
TOTAL Fund Balance	729,362		762,141
TOTAL Liabilities, Deferred Inflows And Fund Balance	760,504		766,714

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdbCode	2015
Revenues			
Real Property Taxes	733,356	DA1001	739,218
TOTAL Real Property Taxes	733,356		739,218
Sales Tax (from County)	210,000	DA1120	225,000
TOTAL Non Property Tax Items	210,000		225,000
Transportation Services, Other Govts	118,892	DA2300	
TOTAL Intergovernmental Charges	118,892		0
Interest And Earnings	1,640	DA2401	1,902
TOTAL Use of Money And Property	1,640		1,902
Sales of Scrap & Excess Materials	3,336	DA2650	202
Sales of Equipment	585	DA2665	
Insurance Recoveries	5,446	DA2680	
Other Compensation For Loss	2,500	DA2690	
TOTAL Sale of Property And Compensation For Loss	11,867		202
Employees Contributions	1,594	DA2709	2,687
TOTAL Miscellaneous Local Sources	1,594		2,687
Interfund Revenues	50,000	DA2801	50,000
TOTAL Interfund Revenues	50,000		50,000
St Aid, Consolidated Highway Aid	92,849	DA3501	95,258
TOTAL State Aid	92,849		95,258
TOTAL Revenues	1,220,198		1,114,267
TOTAL Detail Revenues And Other Sources	1,220,198		1,114,267

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdbCode	2015
Expenditures			
Maint of Streets, Pers Serv	203,604	DA51101	188,631
Maint of Streets, Contr Expend	178,326	DA51104	207,937
TOTAL Maint of Streets	381,930		396,568
Perm Improve Highway, Equip & Cap Outlay	83,202	DA51122	95,258
TOTAL Perm Improve Highway	83,202		95,258
Machinery, Equip & Cap Outlay	13,969	DA51302	32,993
Machinery, Contr Expend	88,015	DA51304	101,140
TOTAL Machinery	101,984		134,133
Brush And Weeds, Contr Expend	2,445	DA51404	844
TOTAL Brush And Weeds	2,445		844
Snow Removal, Pers Serv	78,592	DA51421	73,212
Snow Removal, Contr Expend	57,784	DA51424	61,952
TOTAL Snow Removal	136,376		135,164
Services Other Govts, Pers Serv	78,592	DA51481	73,212
Services Other Govts, Contr Expend	57,784	DA51484	61,952
TOTAL Services Other Govts	136,376		135,164
TOTAL Transportation	842,313		897,131
State Retirement, Empl Bnfts	63,823	DA90108	56,327
Social Security , Empl Bnfts	27,478	DA90308	25,426
Worker's Compensation, Empl Bnfts	21,246	DA90408	21,814
Hospital & Medical (dental) Ins, Empl Bnft	79,179	DA90608	80,790
TOTAL Employee Benefits	191,726		184,357
TOTAL Expenditures	1,034,039		1,081,488
TOTAL Detail Expenditures And Other Uses	1,034,039		1,081,488

TOWN OF Boston
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	543,203	DA8021	729,362
Restated Fund Balance - Beg of Year	543,203	DA8022	729,362
ADD - REVENUES AND OTHER SOURCES	1,220,198		1,114,267
DEDUCT - EXPENDITURES AND OTHER USES	1,034,039		1,081,488
Fund Balance - End of Year	729,362	DA8029	762,141

TOWN OF Boston
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	739,218	DA1049N	738,629
Est Rev - Non Property Tax Items	225,000	DA1199N	225,000
Est. ReV. - Intergovernmental Charges	118,000	DA2399N	0
Est Rev - Use of Money And Property	1,000	DA2499N	1,000
Est Rev - Sale of Prop And Comp For Loss	3,000	DA2699N	3,000
Est Rev - Miscellaneous Local Sources	1,000	DA2799N	3,000
Est Rev - Interfund Revenues	50,000	DA2801N	50,000
Est Rev - State Aid	83,160	DA3099N	83,160
TOTAL Estimated Revenues	1,220,378		1,103,789
Appropriated Fund Balance	15,000	DA599N	10,000
TOTAL Estimated Other Sources	15,000		10,000
TOTAL Estimated Revenues And Other Sources	1,235,378		1,113,789

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	1,021,412	DA5999N	901,313
App - Employee Benefits	213,966	DA9199N	212,476
TOTAL Appropriations	1,235,378		1,113,789
TOTAL Appropriations And Other Uses	1,235,378		1,113,789

TOWN OF Boston
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For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code	Description	2014	EdpCode	2015
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TOWN OF Boston
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Results of Operation

Code Description	2014	EdpCode	2015
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TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code	Description	2014	EdpCode	2015
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TOWN OF Boston
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For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

TOWN OF Boston
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For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Land	299,853	K101	299,853
Buildings	4,474,461	K102	4,574,209
Improvements Other Than Buildings	1,833,752	K103	1,833,752
Machinery And Equipment	3,766,725	K104	3,806,303
TOTAL Fixed Assets (net)	10,374,791		10,514,117
TOTAL Assets and Deferred Outflows of Resources	10,374,791		10,514,117

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	10,374,791	K159	10,514,117
TOTAL Investments in Non-Current Government Assets	10,374,791		10,514,117
TOTAL Fund Balance	10,374,791		10,514,117
TOTAL	10,374,791		10,514,117

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EqpCode	2015
Assets			
Cash	21,813	SF200	
TOTAL Cash	21,813		0
Prepaid Expenses		SF480	46,593
TOTAL Prepaid Expenses	0		46,593
TOTAL Assets and Deferred Outflows of Resources	21,813		46,593

TOWN OF Boston
Annual Update Document
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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		SF600	
TOTAL Accounts Payable	0		0
Due To Other Funds		SF630	25,264
TOTAL Due To Other Funds	0		25,264
TOTAL Liabilities	0		25,264
Fund Balance			
Assigned Appropriated Fund Balance		SF914	
Assigned Unappropriated Fund Balance	21,813	SF915	21,329
TOTAL Assigned Fund Balance	21,813		21,329
TOTAL Fund Balance	21,813		21,329
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,813		46,593

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	729,176	SF1001	735,611
TOTAL Real Property Taxes	729,176		735,611
Sales Tax (from County)	55,000	SF1120	75,000
TOTAL Non Property Tax Items	55,000		75,000
Interest And Earnings	509	SF2401	446
TOTAL Use of Money And Property	509		446
TOTAL Revenues	784,685		811,057
TOTAL Detail Revenues And Other Sources	784,685		811,057

TOWN OF Boston
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdbCode	2015
Expenditures			
Judgements And Claims, Contr Expend	868	SF19304	
TOTAL Judgements And Claims	868		0
TOTAL General Government Support	868		0
Fire Protection, Contr Expend	512,541	SF34104	513,552
TOTAL Fire Protection	512,541		513,552
TOTAL Public Safety	512,541		513,552
Service Awards Program	250,000	SF90258	250,000
Worker's Compensation, Empl Bnfts	46,741	SF90408	47,990
TOTAL Employee Benefits	296,741		297,990
TOTAL Expenditures	810,150		811,542
TOTAL Detail Expenditures And Other Uses	810,150		811,542

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	47,279	SF8021	21,814
Restated Fund Balance - Beg of Year	47,279	SF8022	21,814
ADD - REVENUES AND OTHER SOURCES	784,685		811,057
DEDUCT - EXPENDITURES AND OTHER USES	810,150		811,542
Fund Balance - End of Year	21,814	SF8029	21,329

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	26,117	SL200	26,110
TOTAL Cash	26,117		26,110
TOTAL Assets and Deferred Outflows of Resources	26,117		26,110

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		SL600	1,983
TOTAL Accounts Payable	0		1,983
TOTAL Liabilities	0		1,983
Fund Balance			
Assigned Unappropriated Fund Balance	26,117	SL915	24,127
TOTAL Assigned Fund Balance	26,117		24,127
TOTAL Fund Balance	26,117		24,127
TOTAL Liabilities, Deferred Inflows And Fund Balance	26,117		26,110

TOWN OF Boston
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For the Fiscal Year Ending 2015

(SL) LIGHTING

Results of Operation

Code Description	2014	EdbCode	2015
Revenues			
Real Property Taxes	20,000	SL1001	20,000
TOTAL Real Property Taxes	20,000		20,000
Interest And Earnings	64	SL2401	66
TOTAL Use of Money And Property	64		66
TOTAL Revenues	20,064		20,066
TOTAL Detail Revenues And Other Sources	20,064		20,066

TOWN OF Boston
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(SL) LIGHTING

Results of Operation

Code Description	2014	EdbCode	2015
Expenditures			
Street Lighting, Contr Expend	20,467	SL51824	22,055
TOTAL Street Lighting	20,467		22,055
TOTAL Transportation	20,467		22,055
TOTAL Expenditures	20,467		22,055
TOTAL Detail Expenditures And Other Uses	20,467		22,055

TOWN OF Boston
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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2014	EmpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	26,519	SL8021	26,116
Restated Fund Balance - Beg of Year	26,519	SL8022	26,116
ADD - REVENUES AND OTHER SOURCES	20,064		20,066
DEDUCT - EXPENDITURES AND OTHER USES	20,467		22,055
Fund Balance - End of Year	26,116	SL8029	24,127

TOWN OF Boston
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For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	37,734	SM200	48,512
TOTAL Cash	37,734		48,512
Prepaid Expenses		SM480	10,166
TOTAL Prepaid Expenses	0		10,166
Cash Special Reserves		SM230	8,000
TOTAL Restricted Assets	0		8,000
TOTAL Assets and Deferred Outflows of Resources	37,734		66,678

TOWN OF Boston
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For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	655	SM600	638
TOTAL Accounts Payable	655		638
TOTAL Liabilities	655		638
Fund Balance			
Capital Reserve		SM878	8,000
TOTAL Restricted Fund Balance	0		8,000
Assigned Unappropriated Fund Balance	37,079	SM915	58,040
TOTAL Assigned Fund Balance	37,079		58,040
TOTAL Fund Balance	37,079		66,040
TOTAL Liabilities, Deferred Inflows And Fund Balance	37,734		66,678

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	82,000	SM1001	82,000
TOTAL Real Property Taxes	82,000		82,000
Interest And Earnings	94	SM2401	125
TOTAL Use of Money And Property	94		125
Gifts And Donations	10	SM2705	
Unclassified (specify)	30,000	SM2770	20,000
Additional Description Sales Tax			
TOTAL Miscellaneous Local Sources	30,010		20,000
TOTAL Revenues	112,104		102,125
Interfund Transfers		SM5031	8,000
TOTAL Interfund Transfers	0		8,000
TOTAL Other Sources	0		8,000
TOTAL Detail Revenues And Other Sources	112,104		110,125

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Ambulance, Contr Expend	80,265	SM45404	58,140
TOTAL Ambulance	80,265		58,140
TOTAL Health	80,265		58,140
Local Pension Fund, Empl Bnfts	11,576	SM90258	12,553
Worker's Compensation, Empl Bnfts	10,198	SM90408	10,471
TOTAL Employee Benefits	21,774		23,024
TOTAL Expenditures	102,039		81,164
TOTAL Detail Expenditures And Other Uses	102,039		81,164

TOWN OF Boston
 Annual Update Document
 For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	27,014	SM8021	37,079
Restated Fund Balance - Beg of Year	27,014	SM8022	37,079
ADD - REVENUES AND OTHER SOURCES	112,104		110,125
DEDUCT - EXPENDITURES AND OTHER USES	102,039		81,164
Fund Balance - End of Year	37,079	SM8029	66,040

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2014	EqpCode	2015
Assets			
Cash	104,629	SR200	108,073
TOTAL Cash	104,629		108,073
TOTAL Assets and Deferred Outflows of Resources	104,629		108,073

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2014	EdbCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	104,629	SR915	108,073
TOTAL Assigned Fund Balance	104,629		108,073
TOTAL Fund Balance	104,629		108,073
TOTAL Liabilities, Deferred Inflows And Fund Balance	104,629		108,073

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2014	EdbCode	2015
Revenues			
Real Property Taxes	557,784	SR1001	565,545
TOTAL Real Property Taxes	557,784		565,545
Refuse & Garbage Charges	1,009	SR2130	694
TOTAL Departmental Income	1,009		694
Interest And Earnings	535	SR2401	523
TOTAL Use of Money And Property	535		523
TOTAL Revenues	559,328		566,762
TOTAL Detail Revenues And Other Sources	559,328		566,762

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Judgements And Claims, Cont Exp	951	SR19304	
TOTAL Judgements And Claims	951		0
TOTAL General Government Support	951		0
Refuse & Garbage, Contr Expend	559,036	SR81604	563,317
TOTAL Refuse & Garbage	559,036		563,317
TOTAL Home And Community Services	559,036		563,317
TOTAL Expenditures	559,987		563,317
TOTAL Detail Expenditures And Other Uses	559,987		563,317

TOWN OF Boston
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(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	105,287	SR8021	104,628
Restated Fund Balance - Beg of Year	105,287	SR8022	104,628
ADD - REVENUES AND OTHER SOURCES	559,328		566,762
DEDUCT - EXPENDITURES AND OTHER USES	559,987		563,317
Fund Balance - End of Year	104,628	SR8029	108,073

TOWN OF Boston
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For the Fiscal Year Ending 2015

(SW) WATER

Balance Sheet

Code Description	2014	EqpCode	2015
Assets			
Cash	293,540	SW200	340,164
TOTAL Cash	293,540		340,164
Cash Special Reserves	343,677	SW230	344,384
TOTAL Restricted Assets	343,677		344,384
TOTAL Assets and Deferred Outflows of Resources	637,217		684,548

TOWN OF Boston
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For the Fiscal Year Ending 2015

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	4,985	SW600	
TOTAL Accounts Payable	4,985		0
TOTAL Liabilities	4,985		0
Fund Balance			
Reserve For Debt	343,677	SW884	344,384
TOTAL Restricted Fund Balance	343,677		344,384
Assigned Unappropriated Fund Balance	288,555	SW915	340,164
TOTAL Assigned Fund Balance	288,555		340,164
TOTAL Fund Balance	632,232		684,548
TOTAL Liabilities, Deferred Inflows And Fund Balance	637,217		684,548

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	437,667	SW1001	435,023
TOTAL Real Property Taxes	437,667		435,023
Interest And Earnings	1,461	SW2401	1,483
TOTAL Use of Money And Property	1,461		1,483
TOTAL Revenues	439,128		436,506
TOTAL Detail Revenues And Other Sources	439,128		436,506

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Judgements And Claims, Contr Expend	3,163	SW19304	
TOTAL Judgements And Claims	3,163		0
TOTAL General Government Support	3,163		0
Water Trans & Distrib, Contr Expend	73,407	SW83404	61,168
TOTAL Water Trans & Distrib	73,407		61,168
TOTAL Home And Community Services	73,407		61,168
Debt Principal, Serial Bonds	169,175	SW97106	173,568
TOTAL Debt Principal	169,175		173,568
Debt Interest, Serial Bonds	176,109	SW97107	149,454
TOTAL Debt Interest	176,109		149,454
TOTAL Expenditures	421,854		384,190
TOTAL Detail Expenditures And Other Uses	421,854		384,190

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	614,958	SW8021	632,232
Restated Fund Balance - Beg of Year	614,958	SW8022	632,232
ADD - REVENUES AND OTHER SOURCES	439,128		436,506
DEDUCT - EXPENDITURES AND OTHER USES	421,854		384,190
Fund Balance - End of Year	632,232	SW8029	684,548

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	434,427	SW1049N	431,450
TOTAL Estimated Revenues	434,427		431,450
TOTAL Estimated Revenues And Other Sources	434,427		431,450

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Home And Community Services	98,685	SW8999N	99,106
App - Debt Service	335,742	SW9899N	332,344
TOTAL Appropriations	434,427		431,450
TOTAL Appropriations And Other Uses	434,427		431,450

TOWN OF Boston
Annual Update Document
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(TA) AGENCY

Balance Sheet

Code Description	2014	EqpCode	2015
Assets			
Service Award Program Assets	2,841,602	TA461	2,678,967
TOTAL Investments	2,841,602		2,678,967
TOTAL Assets and Deferred Outflows of Resources	2,841,602		2,678,967

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Service Awards	2,841,602	TA13	2,678,967
TOTAL Agency Liabilities	2,841,602		2,678,967
TOTAL Liabilities	2,841,602		2,678,967
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,841,602		2,678,967

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code/Description	2014	EqpCode	2015
Assets			
Total Non-Current Govt Liabilities	6,269,568	W129	6,060,999
TOTAL Provision To Be Made In Future Budgets	6,269,568		6,060,999
TOTAL Assets and Deferred Outflows of Resources	6,269,568		6,060,999

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdbCode	2015
Liabilities, Deferred Inflows And Fund Balance			
Bonds Payable	6,269,568	W628	6,060,999
TOTAL Bond And Long Term Liabilities	6,269,568		6,060,999
TOTAL Liabilities	6,269,568		6,060,999
TOTAL Liabilities	6,269,568		6,060,999

Statement of Indebtedness
For the Fiscal Year Ending 2015

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	\$2,234,600	\$36,100	\$0	\$0	\$0	\$2,198,500
2005	BOND E	Water Dist-Rural Devel	Y		07/24/2005	07/24/2040	4.125%		\$2,618,500	\$2,249,600	\$49,900	\$0	\$0	\$0	\$2,199,700
2012	BOND E	Water			07/11/2012	07/11/2022	1.90%		\$480,800	\$384,640	\$48,080	\$0	\$0	\$0	\$336,560
2012	BOND E	Water #3 Ext			07/11/2012	07/11/2032	2.80%		\$125,000	\$112,500	\$6,250	\$0	\$0	\$0	\$106,250
2000	BOND E	WATER			05/22/1997	05/22/2022	3.40%		\$0	\$343,227	\$33,238	\$0	\$0	\$0	\$309,989
2012	BOND N	Troopers Barracks			03/01/2012	09/01/2026	4.25%		\$1,000,000	\$945,000	\$35,000	\$0	\$0	\$0	\$910,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$6,269,567	\$208,568	\$0	\$0	\$0	\$6,060,999
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$6,269,567	\$208,568	\$0	\$0	\$0	\$6,060,999

TOWN OF Boston
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$3,463,421.00
Demand Deposits	9Z2011	_____
Time Deposits	9Z2021	_____
Total		\$3,463,421.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,362,813.00
Total		\$4,612,813.00
 INVESTMENTS:		
- 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 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8021	\$3,462,921	\$0	\$0	\$3,462,921
****-3961	\$6,816	\$0	\$6,816	\$0
****-3973	\$36,966	\$0	\$36,966	\$0
****-3954	\$512	\$0	\$512	\$0
Total Adjusted Bank Balance				\$3,462,921
Petty Cash				\$500.00
Adjustments				\$.00
Total Cash			9ZCASH	\$3,463,421
Total Cash Balance All Funds			9ZCASHB	\$3,463,421
* Must be equal				

TOWN OF Boston
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:		11			
Total Part Time Employees:		65			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$160,933.00	11	16	8
90158	Police and Fire Retirement	\$250,000.00			
90258	Local Pension Fund	\$12,553.00			
90308	Social Security	\$77,424.00			
90408	Worker's Compensation Insurance	\$87,255.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$2,920.00		1	
90558	Disability Insurance	\$273.00			
90608	Hospital and Medical (Dental) Insurance	\$123,643.00	9		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$715,001.00			
Computed Total From Financial Section (comparative purposes only)		\$715,001.00			

TOWN OF Boston
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$		gallons	
Diesel Fuel	\$36,109	16,495	gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$18,638	27,151	cubic feet	
Electricity	\$72,417	399,341	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

TOWN OF Boston
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2015

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 A. 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 12/31/2015, 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 12/31/2015 and filed by means of electronic data transmission.

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

(716) 941-6518
Telephone Number

03/01/2016
Date of Certification

Marin A. Ballowe
Name

Supervisor
Title

8500 Boston State Road
Official Address

(716) 941-6518
Official Telephone Number

TOWN OF Boston
Financial Comments
For the Fiscal Year Ending 2015