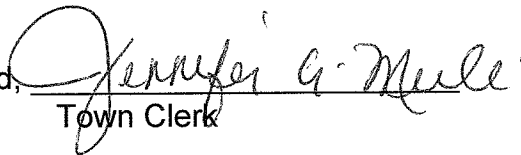


TOWN BUDGET
FOR YEAR 2015
TOWN OF BOSTON
IN
COUNTY OF ERIE

CERTIFICATION OF TOWN CLERK

I, _____Jennifer Mule'_____, Town Clerk, certify that the following is true and correct of the 2015 budget of the TOWN OF BOSTON as adopted by the Town Board on the _24th___ day of _November___, 2014.

Signed, 
Town Clerk

Dated Nov. 25, 2014

TOWN OF BOSTON
2015 BUDGET
SUMMARY BY FUND

1

	<u>Appropriations</u>	<u>Est. Revenues</u>	<u>Appropriated Fund Balance</u>	<u>Raised by Taxation</u>
A General	1,754,074.00	1,294,200.00	272,000.00	187,874.00
D Highway	1,235,378.00	481,160.00	15,000.00	739,218.00
SF Fire	810,611.00	75,000.00	0.00	735,611.00
SL Light	20,000.00	0.00	0.00	20,000.00
SM Ambulance	102,000.00	20,000.00	0.00	82,000.00
SG Refuse & Garbage	565,545.00	0.00	0.00	565,545.00
HA Water #1	79,909.00	0.00	0.00	79,909.00
HB Water #2	54,892.00	0.00	0.00	54,892.00
HD Water #1 Ext. 1	5,422.00	0.00	0.00	5,422.00
HE Water #2 Ext. 2	33,017.00	0.00	0.00	33,017.00
HC Water #3	250,225.00	0.00	0.00	250,225.00
HF Water #3 Ext.1	10,962.00	0.00	0.00	10,962.00
TOTALS	4,922,035.00	1,870,360.00	287,000.00	2,764,675.00

TOWN OF BOSTON - 2015 BUDGET
RATE & ASSESSED VALUE SUMMARY BY FUND

		<u>RATE</u>	<u>TAXABLE ASSESSED VALUE</u>	<u>RAISED BY TAXATION</u>
A	General	0.348034	539,814,971	187,874
D	Highway	1.369391	539,814,971	739,218
SF	Fire (26019)	1.293012	568,912,647	735,611
SL	Light (26020)	0.085412	234,158,877	20,000
SM	Ambulance (26056)	0.144319	568,183,926	82,000
SG	Refuse & Garbage (26100)	3057 units X 185		565,545
HA	Water #1 OM (26030)	0.096613	274,289,562	26,500
	C (26030)	0.185823	287,419,082	53,409
			Total	79,909
HB	Water #2 (26031)	24 house w/o svc x \$13.		312
		20 parcel w/o svc x \$8.		160
	Water #2 (26032)	376 house w/ svc x \$140		52,640
		89 parcel w/ svc x \$20.		1,780
			Total	54,892
HD	Water #1 Ext. 1 C (26035)	1.139770	4,757,100	5,422
HE	Water #2 Ext. 2 (26039)	57 house w/ svc x \$332.		18,924
		9 parcel w/ svc x \$111		999
	Capital			19,923
	OM (26036)	1.090000 (Ad Valorem)	10,934,000	11,918
	OM (26033)	0.045500 (Ad Valorem)	25,837,602	1,176
	Total		36,771,602	13,094
			Total Ext. 2	33,017
HC	Water #3 (26037) C	461 house w/svc x 386		177,946
	C	96 parcel w/ svc x 135		12,960
				190,906
	Water #3 (26038)	0.600000 (Ad Valorem)	98,865,090	59,319
			Total Water 3	250,225
HF	Water #3 Ext. 1 (26041)	1.2 (Ad Valorem)	4,081,400	4,898
	Water #3 Ext. 1 (26042)	19 house w/svc x 280		5,320
		8 parcel w/ svc x 93		744
			Total Wat #3 Ext 1	10,962

TOWN OF BOSTON- 2015 BUDGET

GENERAL REVENUE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>YTD 08/31/14</u> <u>Actual</u>	<u>12/14 YTD</u> <u>Projected</u>	<u>Proposed</u> <u>2015 Budget</u>	<u>Adopted</u> <u>2015 Budget</u>
OTHER TAX ITEMS						
A 1001	Real Property Tax	-187,796.00	-187,796.00	-187,796.00	-187,874.00	-187,874.00
A 1030/81	In Lieu of Tax/ Special	0.00	-871.44	-871.00	0.00	0.00
A 1090	Interest & Penalty R/P	-14,000.00	-11,504.09	-11,504.00	-12,000.00	-12,000.00
A 1120	Nonproperty Tax Dist.	-750,000.00	-295,986.83	-750,000.00	-768,000.00	-768,000.00
A 1170	Franchises	-80,000.00	-90,262.19	-90,262.00	-80,000.00	-80,000.00
DEPARTMENTAL INCOME						
A 1232	Tax Collector Fees	-18,000.00	-22,523.09	-22,523.00	0.00	0.00
A 1250	Assessors Fees	0.00	0.00	0.00	0.00	0.00
A 1255	Clerk Fees	-1,500.00	-1,829.09	-2,000.00	-1,500.00	-1,500.00
A 1550	Dog Control Fees	-500.00	-190.00	-300.00	-400.00	-400.00
A 1972	Program for Aging	-550.00	-443.00	-500.00	-500.00	-500.00
A 2001	Park & Rec Charges	-55,000.00	-67,692.55	-68,000.00	-60,000.00	-60,000.00
A 2025	Special Rec Facility	0.00	-300.00	-300.00	-200.00	-200.00
A 2089	Cultural & Rec Income	-4,000.00	-1,975.00	-1,975.00	-2,000.00	-2,000.00
A 2110	Zoning Fees	-1,200.00	-900.00	-1,000.00	-1,000.00	-1,000.00
A 2401	Interest & Earnings	-3,000.00	-2,080.35	-2,100.00	-2,500.00	-2,500.00
A 2410	Rent R/Property	-72,000.00	-54,000.00	-72,000.00	-81,600.00	-81,600.00
A 2450	Commissions	0.00	0.00	0.00	0.00	0.00
A 2530	Games of Chance	0.00	-20.00	-20.00	0.00	0.00
A 2540	Bingo Licenses	0.00	0.00	0.00	0.00	0.00
A 2544	Dog Licenses	-3,000.00	-3,331.00	-3,331.00	-3,500.00	-3,500.00
A 2545	Licenses, Other	-300.00	-300.00	-300.00	-300.00	-300.00
A 2555	Building Permits	-8,000.00	-12,772.50	-13,000.00	-13,000.00	-13,000.00
A 2590	Permits- Other	-2,500.00	-2,005.00	-2,005.00	-2,500.00	-2,500.00
FINES & FORFEITURES						
A 2610	Fines & Forfeitures	-90,000.00	-76,274.20	-92,000.00	-90,000.00	-90,000.00
A 2665	Sale of Equipment	0.00	0.00	0.00	0.00	0.00
A 2680	Insurance Recoveries	0.00	-23,311.56	-23,312.00	0.00	0.00
A 2701	Refund Prior Yr Exp		0.00	0.00	0.00	0.00
MISCELLANEOUS						
A 2705	Gifts & Donations	-5,000.00	-5,213.25	-5,213.00	-5,000.00	-5,000.00
A 2770	Miscellaneous	-200.00	-727.65	-728.00	-200.00	-200.00
A 2801	Interfund Revenue	0.00			0.00	0.00
STATE AID						
A 3001	State Aid- Per Capita	-50,000.00	0.00	-50,000.00	-50,000.00	-50,000.00
A 3005	Mortgage Tax	-120,000.00	-68,835.11	-120,000.00	-115,000.00	-115,000.00
A 3060	Records Management	-5,000.00	-18,717.26	-18,717.00	-5,000.00	-5,000.00
A 3089	Other Aid FEMA & STAR	0.00	-45,499.00	-45,499.00	0.00	0.00
A 3820	Youth Programs	0.00	-1,682.00	-1,682.00	0.00	0.00
A 3897	Cultural Grants	0.00	0.00	0.00	0.00	0.00
A 3960	State Aid- Emergency	0.00	0.00	0.00	0.00	0.00
A 4960	Fed Aid- Emergency	0.00	0.00	0.00	0.00	0.00
TOTALS		-1,283,750.00	-809,246.16	-1,399,142.00	-1,294,200.00	-1,294,200.00

TOWN OF BOSTON - 2015 BUDGET

GENERAL EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>ORIGINAL 2014 BUDGET</u>	<u>YTD 8/31/14 Actual</u>	<u>12/14 YTD Projected</u>	<u>Proposed 2015 Budget</u>	<u>Adopted 2015 Budget</u>
TOWN BOARD						
A 1010.1	Town Board-PS	31,080.00	20,720.00	31,080.00	32,012.00	32,012.00
A 1010.4	Town Board- Cont	<u>2,000.00</u>	<u>1,266.25</u>	<u>2,000.00</u>	<u>4,500.00</u>	<u>4,500.00</u>
	Total	33,080.00	21,986.25	33,080.00	36,512.00	36,512.00
JUSTICE						
A 1110.1	Town Justice- PS	88,398.00	60,212.47	88,398.00	91,182.00	91,182.00
A 1110.2	Justice-Equip	1,000.00	0.00	0.00	1,000.00	1,000.00
A 1110.4	Town Justice- Cont	<u>6,000.00</u>	<u>6,730.53</u>	<u>7,000.00</u>	<u>6,000.00</u>	<u>6,000.00</u>
	Total	95,398.00	66,943.00	95,398.00	98,182.00	98,182.00
SUPERVISOR						
A 1220.1	Supervisor- PS	85,300.00	57,777.63	85,300.00	92,150.00	92,150.00
A 1220.2	Supervisor- Equip	2,000.00	0.00	2,000.00	1,000.00	1,000.00
A 1220.4	Supervisor- Cont	<u>5,000.00</u>	<u>2,640.09</u>	<u>5,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>
	Total	92,300.00	60,417.72	92,300.00	97,150.00	97,150.00
FINANCE						
A 1321.4	Accounting Fees	0.00	0.00	0.00	0.00	0.00
A 1320.4	Auditor	0.00	0.00	0.00	0.00	0.00
A 1340.1	Budget Director	3,500.00	2,423.16	3,500.00	3,500.00	3,500.00
A 1380.4	Fiscal Agent	1,000.00	0.00	0.00	1,000.00	1,000.00
ASSESSOR						
A 1355.1	Assessor-PS	44,113.00	20,282.61	28,100.00	36,212.00	36,212.00
A 1355.2	Assessor- Equip	0.00	0.00	0.00	0.00	0.00
A 1355.4	Assessor- Cont	<u>2,975.00</u>	<u>8,600.17</u>	<u>18,000.00</u>	<u>4,475.00</u>	<u>4,475.00</u>
	Total	47,088.00	28,882.78	46,100.00	40,687.00	40,687.00
TOWN CLERK						
A 1410.1	Town Clerk- PS	101,404.00	63,021.22	101,404.00	91,077.00	91,077.00
A 1410.2	Town Clerk-Equip	0.00	0.00	0.00	0.00	0.00
A 1410.4	Town Clerk- Cont	<u>2,100.00</u>	<u>1,169.20</u>	<u>2,100.00</u>	<u>2,100.00</u>	<u>2,100.00</u>
	Total	103,504.00	64,190.42	103,504.00	93,177.00	93,177.00
ATTORNEY						
A 1420.1	Attorney- PS	42,955.00	28,636.64	42,955.00	43,820.00	43,820.00
A 1420.4	Attorney- Cont	<u>7,050.00</u>	<u>665.00</u>	<u>7,050.00</u>	<u>9,550.00</u>	<u>9,550.00</u>
	Total	50,005.00	29,301.64	50,005.00	53,370.00	53,370.00
ENGINEER						
A 1440.4	Engineer-Cont	32,000.00	18,850.00	32,000.00	32,000.00	32,000.00
RECORDS MGT.						
A 1460.1	Records Mgt.- PS	1,000.00	2,368.00	2,400.00	1,000.00	1,000.00
A 1460.2	Records Mgt- Equip	0.00	0.00	0.00	0.00	0.00
A 1460.4	Records Mgt- Cont	<u>51,128.00</u>	<u>22,577.31</u>	<u>51,128.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
	Total	52,128.00	24,945.31	53,528.00	6,000.00	6,000.00

GENERAL EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>ORIGINAL 2014 BUDGET</u>	<u>YTD 8/31/14 Actual</u>	<u>12/14 YTD Projected</u>	<u>Proposed 2015 Budget</u>	<u>Adopted 2015 Budget</u>
BUILDINGS						
A 1620.1	Buildings- PS	23,000.00	10,061.27	23,000.00	23,000.00	23,000.00
A 1620.2	Buildings- Equip	50,000.00	39,224.91	50,000.00	50,000.00	50,000.00
A 1620.4	Buildings- Cont	80,000.00	96,744.24	98,000.00	100,000.00	100,000.00
	Total	<u>153,000.00</u>	<u>146,030.42</u>	<u>171,000.00</u>	<u>173,000.00</u>	<u>173,000.00</u>
CENTRAL COMM.						
A 1650.1	Cent Commun- Per Svc	0.00	0.00	0.00	0.00	0.00
A 1650.2	Cent Commun-Equip	3,000.00	0.00	0.00	0.00	0.00
A 1650.4	Cent Commun-Cont	15,150.00	8,005.64	15,150.00	25,150.00	25,150.00
	Total	<u>18,150.00</u>	<u>8,005.64</u>	<u>15,150.00</u>	<u>25,150.00</u>	<u>25,150.00</u>
CENT PRINT & MAIL						
A 1670.4	Cent Prin/Mail-Cont	15,000.00	10,176.30	15,000.00	15,000.00	15,000.00
A 1989.4	Other Gen Gov't Support	16,500.00	11,250.00	16,500.00	16,500.00	16,500.00
SPECIAL ITEMS						
A 1910.4	Unallocated Insurance	46,000.00	44,266.77	44,267.00	47,840.00	47,840.00
A 1920.4	Municiple Assn Dues	1,900.00	2,249.03	2,250.00	4,000.00	4,000.00
A 1930.4	Judgement & Claims	4,000.00	1,231.63	1,300.00	1,300.00	1,300.00
A 1940	Purchase of Land	0.00	0.00	0.00	0.00	0.00
A 1950.4	Tax/Assess on Tn Prop	2,900.00	2,716.78	2,900.00	2,900.00	2,900.00
A 1990.4	Contingent Acct	78,167.00	0.00	50,000.00	101,715.00	101,715.00
	Total	<u>132,967.00</u>	<u>50,464.21</u>	<u>100,717.00</u>	<u>157,755.00</u>	<u>157,755.00</u>
Total General Sub Accts.		<u>845,620.00</u>	<u>543,866.85</u>	<u>827,782.00</u>	<u>848,983.00</u>	<u>848,983.00</u>

TOWN OF BOSTON - 2015 BUDGET

GENERAL HEALTH, ECO, & EMPLOYEE BENEFITS EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>ORIGINAL 2014 BUDGET</u>	<u>YTD 8/31/14 Actual</u>	<u>12/14 YTD Projected</u>	<u>Proposed 2015 Budget</u>	<u>Adopted 2015 Budget</u>
POL & CONSTABLES						
A 3120.4	Police /Constables	0.00	0.00	0.00	0.00	0.00
TRAFFIC CONTROL						
A 3310.4	Traffic Control-Cont	4,000.00	2,359.24	4,000.00	4,000.00	4,000.00
CONTROL OF DOGS						
A 3510.1	Dog Control- PS	11,271.00	7,688.16	11,271.00	11,271.00	11,271.00
A 3510.2	Dog Control- Equip	0.00	0.00	0.00	0.00	0.00
A 3510.4	Dog Control- Cont	680.00	1,793.04	1,800.00	1,684.00	1,684.00
	Total	11,951.00	9,481.20	13,071.00	12,955.00	12,955.00
SAFETY INSPECTION						
A 3620.1	Safety Inspection-PS	21,565.00	13,802.89	21,565.00	22,155.00	22,155.00
A 3620.2	Safety Insp- Equip	0.00	0.00	0.00	0.00	0.00
A 3620.4	Safety Inspec-Cont	900.00	244.40	900.00	900.00	900.00
	Total	22,465.00	14,047.29	22,465.00	23,055.00	23,055.00
A 3650.4	Demo of Unsafe Bldg	0.00	0.00	0.00	0.00	0.00
REG VIT STATS						
A 4020.4	Reg Vital Stats	25.00	0.00	25.00	25.00	25.00
SUPT HIGHWAYS						
A 5010.1	Supt of Highways-PS	65,363.00	44,835.32	65,363.00	68,146.00	68,146.00
A 5010.4	Supt of Hwys -Cont	4,500.00	876.59	4,500.00	4,500.00	4,500.00
	Total	69,863.00	45,711.91	69,863.00	72,646.00	72,646.00
GARAGE						
A 5132.4	Garage - Cont	30,000.00	19,550.29	30,000.00	30,000.00	30,000.00
STREET LIGHTING						
A 5182.4	Street Lighting-Cont	35,000.00	27,617.55	35,000.00	35,000.00	35,000.00
PUBLICITY						
A 6410.4	Publicity-Cont	600.00	0.00	600.00	600.00	600.00
PROG FOR AGING						
A 6772.1	Prog for Aging-Per Sv	15,605.00	9,173.12	15,605.00	16,380.00	16,380.00
A 6772.4	Prog for Aging-Cont	6,200.00	3,837.12	6,200.00	6,200.00	6,200.00
	Total	21,805.00	13,010.24	21,805.00	22,580.00	22,580.00
PARKS						
A 7110.1	Parks- PS	68,806.00	42,815.15	68,806.00	68,726.00	68,726.00
A 7110.2	Parks- Equip	0.00	15,098.84	15,098.00	15,000.00	15,000.00
A 7110.4	Parks- Cont	23,500.00	20,860.54	23,500.00	23,500.00	23,500.00
	Total	92,306.00	78,774.53	107,404.00	107,226.00	107,226.00
PLAY & REC CTR						
A 7140.1	Play & Rec Ctr- PS	3,700.00	2,637.64	3,700.00	3,800.00	3,800.00
A 7140.2	Paly & Rec Ctr- Eq.	300.00	0.00	300.00	0.00	0.00
A 7140.4	Play & Rec Ctr- Cont	850.00	122.95	850.00	850.00	850.00
	Total	4,850.00	2,760.59	4,850.00	4,650.00	4,650.00

TOWN OF BOSTON - 2015 BUDGET

GENERAL HEALTH, ECO, & EMPLOYEE BENEFITS EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>ORIGINAL 2014 BUDGET</u>	<u>YTD 8/31/14 Actual</u>	<u>12/14 YTD Projected</u>	<u>Proposed 2015 Budget</u>	<u>Adopted 2015 Budget</u>
BAND CONCERTS						
A 7270.4	Band Concerts	4,400.00	3,222.98	4,400.00	4,000.00	4,000.00
YOUTH PROGRAM						
A 7310.1	Youth Programs-PS	74,480.00	69,026.87	74,480.00	82,780.00	82,780.00
A 7310.2	Youth Programs- Eq	1,000.00	0.00	1,000.00	0.00	0.00
A 7310.4	Youth Programs-Cont	34,100.00	18,161.66	34,100.00	28,500.00	28,500.00
	Total	109,580.00	87,188.53	109,580.00	111,280.00	111,280.00
HISTORIAN						
A 7510.2	Historian-Equip	0.00	0.00	0.00	0.00	0.00
A 7510.4	Historian-Cont	3,050.00	2,005.51	3,050.00	3,050.00	3,050.00
	Total	3,050.00	2,005.51	3,050.00	3,050.00	3,050.00
HISTORIAN PROPERTY						
A 7520.4	Historian Property	6,300.00	6,300.00	6,300.00	0.00	0.00
CELEBRATIONS						
A 7550.4	Celebrations-Cont	9,000.00	7,465.55	9,000.00	9,000.00	9,000.00
ADULT RECREATION						
A 7620.4	Adult Rec- Cont	22,000.00	15,702.36	22,000.00	22,000.00	22,000.00
OTHER CULT / REC						
A 7989.4	Other Cultural-Cont	4,500.00	0.00	4,500.00	4,500.00	4,500.00
ZONING						
A 8010.1	Zoning-Per Service	3,708.00	1,965.00	3,708.00	3,708.00	3,708.00
A 8010.4	Zoning-Cont	8,790.00	5,107.02	8,790.00	9,520.00	9,520.00
	Total	12,498.00	7,072.02	12,498.00	13,228.00	13,228.00
PLANNING						
A 8020.1	Planning- Pers Svc	3,000.00	1,567.50	3,000.00	3,000.00	3,000.00
A 8020.2	Planning- Equip	0.00	0.00	0.00	1,000.00	1,000.00
A 8020.4	Planning- Cont	3,290.00	1,139.99	3,290.00	5,000.00	5,000.00
	Total	6,290.00	2,707.49	6,290.00	9,000.00	9,000.00
A 8510.4	Comm. Beautification	2,000.00	3,234.54	3,250.00	3,250.00	3,250.00
DRAINAGE/EROSION						
A 8540.4	Drainage-Cont	20,000.00	0.00	20,000.00	20,000.00	20,000.00
A 8745.4	Flood & Erosion	40,000.00	27,750.00	40,000.00	40,000.00	40,000.00
CONSERVATION						
A 8710.1	Conservation-Per Ser	930.00	476.25	930.00	930.00	930.00
A 8710.4	Conservation-Cont	2,350.00	1,317.53	2,350.00	2,600.00	2,600.00
	Total	3,280.00	1,793.78	3,280.00	3,530.00	3,530.00
CEMETERY						
A 8810.1	Cemetery-Per Serv	300.00	0.00	300.00	300.00	300.00
A 8810.4	Cemetery-Cont	610.00	0.00	610.00	610.00	610.00
	Total	910.00	0.00	910.00	910.00	910.00

GENERAL HEALTH, ECO, & EMPLOYEE BENEFITS EXPENSE SUB ACCOUNTS

<u>ACCT.</u>	<u>Description</u>	<u>ORIGINAL 2014 BUDGET</u>	<u>YTD 8/31/14 Actual</u>	<u>12/14 YTD Projected</u>	<u>Proposed 2015 Budget</u>	<u>Adopted 2015 Budget</u>
HOME / COMM SVC (BRUSH)						
A 8989.4	Other Home/Comm-Cr	50,000.00	0.00	50,000.00	50,000.00	50,000.00
EMPLOYEE BENEFITS						
A 9010.8	State Retirement	118,600.00	118,528.80	118,529.00	104,606.00	104,606.00
A 9030.8	Social Security	57,680.00	35,416.98	57,680.00	60,000.00	60,000.00
A 9040.8	Wker's Comp	6,425.00	6,798.72	6,799.00	7,071.00	7,071.00
A 9050.8	Unemploy Insurance	5,000.00	2,103.00	5,000.00	5,000.00	5,000.00
A 9055.8	Disability Insurance	500.00	272.28	500.00	500.00	500.00
A 9060.8	Hosp & Med Insurance	55,000.00	26,813.88	45,000.00	55,000.00	55,000.00
	Total	243,205.00	189,933.66	233,508.00	232,177.00	232,177.00
DEBT SERVICE						
A 9730.6	Principal-BAN Pmt.	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
A 9730.7	Interest-BAN Pmt.	33,048.00	33,047.50	33,048.00	31,429.00	31,429.00
	Total	68,048.00	68,047.50	68,048.00	66,429.00	66,429.00
	Total Health, Eco, Empl Benefits	897,926.00	635,736.76	905,697.00	905,091.00	905,091.00
	Total Gen Sub Accts	845,620.00	543,866.85	827,782.00	848,983.00	848,983.00
Grand Total		<u>1,743,546.00</u>	<u>1,179,603.61</u>	<u>1,733,479.00</u>	<u>1,754,074.00</u>	<u>1,754,074.00</u>

HIGHWAY FUND - REVENUES

ACCT.	Description	2014 BUDGET	YTD 08/31/14 Actual	12/14 YTD Projected	Proposed 2015 Budget	Adopted 2015 Budget
LOCAL SOURCES						
D 1001	Real Property Tax	-733,356.00	-733,356.00	-733,356.00	-739,218.00	-739,218.00
D 1081	Pmts in Lieu	0.00	0.00	0.00	0.00	0.00
D 1120	Nonpropert Tax	-210,000.00	-210,000.00	-210,000.00	-225,000.00	-225,000.00
D 2300	Svc - Other Gov't	-120,000.00	-118,891.79	-118,891.79	-118,000.00	-118,000.00
D 2401	Interest & Earning	-1,500.00	-909.75	-1,000.00	-1,000.00	-1,000.00
D 2665	Sale of Eq./Scrap	0.00	-3,336.40	-3,336.40	-3,000.00	-3,000.00
D 2680	Insurance Recoveries	0.00	0.00	0.00	0.00	0.00
D 2801	Int. Fund Rev.	-50,000.00		-50,000.00	-50,000.00	-50,000.00
D 2770	Misc Revenue	-1,000.00	-2,500.00	-2,500.00	-1,000.00	-1,000.00
STATE AID						
D 3089	Other State Aid	0.00	0.00	0.00	0.00	0.00
D 3501	State Aid-Chips	-83,160.00	0.00	-83,160.00	-83,160.00	-83,160.00
INTERFUND TRANSFER						
D 5031	Interfund Transfers	0.00	0.00	0.00		
TOTAL REVENUES		-465,660.00	-335,637.94	-468,888.19	-481,160.00	-481,160.00

HIGHWAY FUND - APPROPRIATIONS

GENERAL REPAIRS						
D 5110.1	Gen Repairs-Per Svc	219,091.00	146,555.38	219,091.00	215,234.00	215,234.00
D 5110.4	Gen Repairs- Contr	100,000.00	110,375.90	110,376.00	100,000.00	100,000.00
D 5110.4A	Gen Repairs- Fuel	55,000.00	39,504.93	55,000.00	55,000.00	55,000.00
D 5110.4B	Gen Repairs-Drainage	25,000.00	2,812.38	25,000.00	25,000.00	25,000.00
	Total	399,091.00	299,248.59	409,467.00	395,234.00	395,234.00
IMPROVEMENTS						
D 5112.2	Capital Outlay	83,160.00	83,201.81	83,202.00	83,160.00	83,160.00
MACHINERY						
D 5130.2	Mach - Equip.	10,000.00	0.00	10,000.00	10,000.00	10,000.00
D 5130.4	Mach - Contr	80,000.00	66,803.94	80,000.00	80,000.00	80,000.00
	Total	90,000.00	66,803.94	90,000.00	90,000.00	90,000.00
MISC / BRUSH / WEEDS						
D 5140.4	Misc/Brush- Contr	4,250.00	404.99	4,250.00	4,250.00	4,250.00
SNOW REMOVAL						
D 5142.1	Snow Removal-PS	97,755.00	51,769.54	97,755.00	96,034.00	96,034.00
D 5142.4	Snow Removal- Cont	111,282.00	35,215.32	111,282.00	128,350.00	128,350.00
	Total	209,037.00	86,984.86	209,037.00	224,384.00	224,384.00
SVC / OTHER GOV'T						
D 5148.1	Svc/Other- Per Svc	97,755.00	51,769.49	97,755.00	96,034.00	96,034.00
D 5148.4	Svc/ Other- Contr	111,282.00	35,215.28	111,282.00	128,350.00	128,350.00
	Total	209,037.00	86,984.77	209,037.00	224,384.00	224,384.00
EMPLOYEE BENEFITS						
D 9010.8	State Retirement	63,823.00	63,823.20	63,823.00	56,327.00	56,327.00
D 9030.8	Social Security	40,000.00	19,075.35	30,000.00	40,000.00	40,000.00
D 9040.8	Workers Comp.	20,075.00	21,246.00	21,246.00	22,096.00	22,096.00
D 9050.8	Unemployment Ins.	0.00	0.00	0.00	0.00	0.00
D 9055.8	Disability	0.00	0.00	0.00	0.00	0.00
D 9060.8	Hospital/Medical	95,543.00	61,699.80	92,000.00	95,543.00	95,543.00
	Total	219,441.00	165,844.35	207,069.00	213,966.00	213,966.00
DEBT SERVICE						
D 9730.6	Principal- Pmts.	0.00		0.00	0.00	0.00
D 9730.7	Interest- Pmts.	0.00		0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		1,214,016.00	789,473.31	1,212,062.00	1,235,378.00	1,235,378.00

TOWN OF BOSTON - 2015 BUDGET

FIRE PROTECTION DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>YTD 8/30/14</u> <u>Actual</u>	<u>12/14 YTD</u> <u>Projected</u>	<u>Proposed</u> <u>2015 Budget</u>	<u>Adopted</u> <u>2015 Budget</u>
SF 1001	Real Property Tax	-729,176.00	-729,176.00	-729,176.00	-735,611.00	-735,611.00
SF 1120	Nonproperty Tax Dist.	-55,000.00	-55,000.00	-55,000.00	-75,000.00	-75,000.00
SF 2401	Interest & Earnings	0.00	-431.00	-500.00	0.00	0.00
Total Revenues		<u>-784,176.00</u>	<u>-784,607.00</u>	<u>-784,676.00</u>	<u>-810,611.00</u>	<u>-810,611.00</u>

FIRE PROTECTION DISTRICT - APPROPRIATIONS

SF 3410.4	Contracts	510,000.00	509,619.00	510,000.00	512,000.00	512,000.00
SF 9025.8	Svc Award Program	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
SF 9040.8	Wkers Comp.	44,176.00	46,741.00	46,176.00	48,611.00	48,611.00
Total Appropriations		<u>804,176.00</u>	<u>806,360.00</u>	<u>806,176.00</u>	<u>810,611.00</u>	<u>810,611.00</u>

TOWN OF BOSTON - 2015 BUDGET

LIGHT DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>YTD 8/31/14 Actual</u>	<u>12/14 YTD Projected</u>	<u>Proposed 2015 Budget</u>	<u>Adopted 2015 Budget</u>
SL 1001	Real Property Tax	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00
SL 2401	Interest & Earnings	0.00	-57.00	-60.00	0.00	0.00
Total Revenues		<u>-20,000.00</u>	<u>-20,057.00</u>	<u>-20,060.00</u>	<u>-20,000.00</u>	<u>-20,000.00</u>

LIGHT DISTRICT - APPROPRIATIONS

SL 5182.4	Contracts	20,000.00	13,995.00	20,000.00	20,000.00	20,000.00
Total Appropriations		<u>20,000.00</u>	<u>13,995.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>20,000.00</u>

TOWN OF BOSTON - 2015 BUDGET

AMBULANCE DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>YTD 8/31/14</u> <u>Actual</u>	<u>12/14 YTD</u> <u>Projected</u>	<u>Proposed</u> <u>2015 Budget</u>	<u>Adopted</u> <u>2015 Budget</u>
SM 1001	Real Property Tax	-82,000.00	-82,000.00	-82,000.00	-82,000.00	-82,000.00
SM 1120	Nonproperty Tax Dist.	-30,000.00	-30,000.00	-30,000.00	-20,000.00	-20,000.00
SM 2401	Interest & Earnings	0.00	-39.80	-40.00		
SM 5031	Interfund Transfer	0.00				
Total Revenues		<u>-112,000.00</u>	<u>-112,039.80</u>	<u>-112,040.00</u>	<u>-102,000.00</u>	<u>-102,000.00</u>

AMBULANCE DISTRICT - APPROPRIATIONS

AMBULANCE

SM 4540.4	Contracts	84,000.00	77,380.00	84,000.00	72,000.00	72,000.00
SM 9025.8	Local Pension Fund	18,370.00	11,577.00	15,000.00	19,394.00	19,394.00
SM 9040.8	Wkrs Comp.	9,630.00	10,198.00	10,198.00	10,606.00	10,606.00
Total Appropriations		<u>112,000.00</u>	<u>99,155.00</u>	<u>109,198.00</u>	<u>102,000.00</u>	<u>102,000.00</u>

TOWN OF BOSTON - 2015 BUDGET

REFUSE & GARBAGE DISTRICT - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>YTD 8/31/14</u> <u>Actual</u>	<u>12/14 YTD</u> <u>Projected</u>	<u>Proposed</u> <u>2015 Budget</u>	<u>Adopted</u> <u>2015 Budget</u>
SG 1001	Real Property Tax	-557,784.00	-557,784.00	-557,784.00	-565,545.00	-565,545.00
SG 2130	Refuse & Gar Chgs	0.00	-616.00	-700.00	0.00	0.00
SG 2401	Interest & Earnings	0.00	-262.00	-300.00	0.00	0.00
Total Revenues		<u>-557,784.00</u>	<u>-558,662.00</u>	<u>-558,784.00</u>	<u>-565,545.00</u>	<u>-565,545.00</u>

REFUSE & GARBAGE DISTRICT - APPROPRIATIONS

SG 3410.4	Contracts	557,784.00	371,280.00	557,784.00	565,545.00	565,545.00
Total Appropriations		<u>557,784.00</u>	<u>371,280.00</u>	<u>557,784.00</u>	<u>565,545.00</u>	<u>565,545.00</u>

TOWN OF BOSTON - 2015 BUDGET

WATER DISTRICT #1 - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>2015 BUDGET</u>	<u>YTD 8/31/14 Actual</u>	<u>12/14 YTD Projected</u>	<u>Proposed 2015 Budget</u>	<u>Adopted 2015 Budget</u>
HA 1001	Real Property Tax	-79,909.00	-79,909.00	-79,909.00	-79,909.00	-79,909.00
HA 1030	Special Assessment	0.00	-98.53	-120.00		
HA 2401	Interest & Earnings	0.00				
Total Revenues		<u>-79,909.00</u>	<u>-80,007.53</u>	<u>-80,029.00</u>	<u>-79,909.00</u>	<u>-79,909.00</u>

WATER DISTRICT #1 - APPROPRIATIONS

WATER #1						
HA 8340.4	Contracts	35,000.00	20,351.00	35,000.00	35,000.00	35,000.00
DEBT SERVICE						
HA 9730.6	Principal Pmt.	32,146.00	32,146.00	32,146.00	33,239.00	33,239.00
HA 9730.7	Interest Pmt.	12,763.00	12,763.00	12,763.00	11,670.00	11,670.00
Total Appropriations		<u>79,909.00</u>	<u>65,260.00</u>	<u>79,909.00</u>	<u>79,909.00</u>	<u>79,909.00</u>

TOWN OF BOSTON - 2015 BUDGET

WATER DISTRICT #2 - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>YTD 8/31/14</u> <u>Actual</u>	<u>12/14 YTD</u> <u>Projected</u>	<u>Proposed</u> <u>2015 Budget</u>	<u>Adopted</u> <u>2015 Budget</u>
HB 1001	Real Property Tax	-54,892.00	-54,629.00	-54,892.00	-54,892.00	-54,892.00
HB 2401	Interest & Earnings	0.00	-92.91	-100.00		
Total Revenues		<u>-54,892.00</u>	<u>-54,721.91</u>	<u>-54,992.00</u>	<u>-54,892.00</u>	<u>-54,892.00</u>

WATER DISTRICT #2 - APPROPRIATIONS

WATER #2

HB 8340.4	Contracts	21,940.00	15,334.00	21,940.00	22,475.00	22,475.00
-----------	-----------	-----------	-----------	-----------	-----------	-----------

DEBT SERVICE

HB 9730.6	Principal Pmt- BAN	28,140.00	28,140.00	28,140.00	28,140.00	28,140.00
HB 9730.7	Interest Pmt- BAN	4,812.00	4,812.00	4,812.00	4,277.00	4,277.00

Total Appropriations		<u>54,892.00</u>	<u>48,286.00</u>	<u>54,892.00</u>	<u>54,892.00</u>	<u>54,892.00</u>
----------------------	--	------------------	------------------	------------------	------------------	------------------

TOWN OF BOSTON - 2015 BUDGET

WATER DISTRICT #1 EXT. - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>YTD 8/31/14</u> <u>Actual</u>	<u>12/14 YTD</u> <u>Projected</u>	<u>Proposed</u> <u>2015 Budget</u>	<u>Adopted</u> <u>2015 Budget</u>
HD 1001	Real Property Tax	-5,422.00	-5,422.00	-5,422.00	-5,422.00	-5,422.00
HD 2401	Interest & Earnings	0.00	-49.00	-50.00		
Total Revenues		<u>-5,422.00</u>	<u>-5,471.00</u>	<u>-5,472.00</u>	<u>-5,422.00</u>	<u>-5,422.00</u>

WATER DISTRICT #1 EXT.- APPROPRIATIONS

WATER #1 EXT.

HD 8340.4	Contracts	5,422.00	0.00	5,422.00	5,422.00	5,422.00
-----------	-----------	----------	------	----------	----------	----------

DEBT SERVICE

HD 9730.6	Principal Pmt.	0.00	0.00	0.00	0.00	0.00
HD 9730.7	Interest Pmt.	0.00	0.00	0.00	0.00	0.00

Total Appropriations		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,422.00</u>	<u>5,422.00</u>
----------------------	--	-------------	-------------	-------------	-----------------	-----------------

TOWN OF BOSTON - 2015 BUDGET

WATER DISTRICT #2 EXT. - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>YTD 8/31/14</u> <u>Actual</u>	<u>12/14 YTD</u> <u>Projected</u>	<u>Proposed</u> <u>2015 Budget</u>	<u>Adopted</u> <u>2015 Budget</u>
HE 1001	Real Property Tax	-33,017.00	-33,017.00	-33,017.00	-33,017.00	-33,017.00
HE 2401	Interest & Earnings	0.00	-49.20	-50.00		
Total Revenues		<u>-33,017.00</u>	<u>-33,066.20</u>	<u>-33,067.00</u>	<u>-33,017.00</u>	<u>-33,017.00</u>

WATER DISTRICT #2 EXT.- APPROPRIATIONS

WATER #2 EXT.

HE 8340.4	Contracts	9,667.00	0.00	9,667.00	10,046.00	10,046.00
-----------	-----------	----------	------	----------	-----------	-----------

DEBT SERVICE

HE 9730.6	Principal Pmt- BAN	19,940.00	19,940.00	19,940.00	19,940.00	19,940.00
HE 9730.7	Interest Pmt- BAN	3,410.00	3,410.00	3,410.00	3,031.00	3,031.00

Total Appropriations		<u>33,017.00</u>	<u>23,350.00</u>	<u>33,017.00</u>	<u>33,017.00</u>	<u>33,017.00</u>
----------------------	--	------------------	------------------	------------------	------------------	------------------

TOWN OF BOSTON - 2015 BUDGET

WATER DISTRICT #3 - REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>YTD 8/31/14</u> <u>Actual</u>	<u>12/14 YTD</u> <u>Projected</u>	<u>Proposed</u> <u>2015 Budget</u>	<u>Adopted</u> <u>2015 Budget</u>
HC 1001	Real Property Tax	-252,880.00	-252,880.00	-252,880.00	-250,225.00	-250,225.00
HC 2401	Interest & Earnings	0.00	-414.00	-500.00		
Total Revenues		<u>-252,880.00</u>	<u>-253,294.00</u>	<u>-253,380.00</u>	<u>-250,225.00</u>	<u>-250,225.00</u>

WATER DISTRICT #3 - APPROPRIATIONS

WATER #3

HC 8340.4	Contracts	24,180.00	12,419.00	24,180.00	24,180.00	24,180.00
-----------	-----------	-----------	-----------	-----------	-----------	-----------

DEBT SERVICE

HC 9730.6	Principal Pmt- LT Bd	82,700.00	82,700.00	82,700.00	86,000.00	86,000.00
HC 9730.7	Interest Pmt- LT Bd	146,000.00	140,743.00	145,000.00	140,045.00	140,045.00
Total Appropriations		<u>252,880.00</u>	<u>235,862.00</u>	<u>251,880.00</u>	<u>250,225.00</u>	<u>250,225.00</u>

TOWN OF BOSTON - 2015 BUDGET

WATER DISTRICT #3 Ext. 1- REVENUES

<u>ACCT.</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>YTD 8/31/14 Actual</u>	<u>12/14 YTD Projected</u>	<u>Proposed 2015 Budget</u>	<u>Adopted 2015 Budget</u>
HF 1001	Real Property Tax	-10,962.00	-10,962.00	-10,962.00	-10,962.00	-10,962.00
HF 2401	Interest & Earnings	0.00	-22.61	0.00		
Total Revenues		<u>-10,962.00</u>	<u>-10,984.61</u>	<u>-10,962.00</u>	<u>-10,962.00</u>	<u>-10,962.00</u>

WATER DISTRICT #3 Ext. 1- APPROPRIATIONS

WATER #3						
HF 8340.4	Contracts	1,387.00	380.00	1,387.00	1,562.00	1,562.00
DEBT SERVICE						
HF 9730.6	Principal Pmt- BAN	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00
HF 9730.7	Interest Pmt- BAN	3,325.00	3,325.00	3,325.00	3,150.00	3,150.00
Total Appropriations		<u>10,962.00</u>	<u>9,955.00</u>	<u>10,962.00</u>	<u>10,962.00</u>	<u>10,962.00</u>

TOWN OF BOSTON

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICIALS

(Article 8 of the Town Laws)

<u>OFFICER</u>	<u>2014 SALARY</u>	<u>PRE 2015 SALARY</u>	<u>ADOPTED 2015 SALARY</u>
Supervisor	28,300	29,150	29,150
Councilman	7,770	8,003	8,003
Councilman	7,770	8,003	8,003
Councilman	7,770	8,003	8,003
Councilman	7,770	8,003	8,003
Town Clerk	44,820	46,164	44,820
Town Justice	15,656	16,125	16,125
Town Justice	15,656	16,125	16,125
Superintendent of Highways	54,545	57,818	56,290

Schedule of Unpaid Water

<u>Customer Name</u>	<u>Amount Owing</u>	<u>S.B.L. #</u>	<u>Service Address</u>		<u>Originator</u>
DENISE M BLAIR	\$ 67.74	226.02-2-15.111	6176	THORNWOOD DR.	E.C.W.A.
FREDERICK J GORIS JR.	\$ 109.53	227.00-4-18.111	7180	LIEBLER ROAD	E.C.W.A.
BRIAN ZIMMERMAN	\$ 35.18	242.00-2-26	8737	COLE ROAD	E.C.W.A.
CHRISTIE L. NOVAK	\$ 130.09	242.17-3-1	8920	HICKORY MEADOWS	E.C.W.A.
SELECT TREE FARMS INC.	\$ 119.81	258.00-1-46.12	7003	BROWN HILL ROAD	E.C.W.A.
ANN M BURKHARDT	\$ 73.70	258.05-1-15	9356	BOSTON STATE RD.	E.C.W.A.
PETER W. UDREA III	\$ 171.50	258.10-1-30	6972	BOSTON CROSS RD	E.C.W.A.
JOY BAKER	\$ 108.58	211.02-2-30	6207	WARD RD.	Town of OP
PATRICK J. NASH	\$ 111.87	211.02-2-20	6193	WARD RD.	Town of OP
GULLUZZI, RALPH	\$ 231.56	212.00-1-19.111	6983	WARD RD.	Town of OP
JOSEPH CZORA	\$ 103.70	211.02-2-22.11	6191A	WARD RD.	Town of OP
JOSEPH CERVI	\$ 134.09	211.02-2-11	6141	WARD RD.	Town of OP
TOTAL UNPAID WATER	\$1,397.35				

Equalized Total Assessed Value 591,151,709

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	32,525	0.01
13100	CO - GENERALLY	RPTL 406(1)	2	835,354	0.14
13500	TOWN - GENERALLY	RPTL 406(1)	16	2,201,111	0.37
13800	SCHOOL DISTRICT	RPTL 408	2	5,173,636	0.88
17650	FACILITIES DEVELOPMENT CORP	MC K UCON L 4413	2	535,253	0.09
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	4	764,848	0.13
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	6	4,667,172	0.79
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	729,293	0.12
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	1,976,869	0.33
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	9	342,020	0.06
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	2	1,219	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	97	8,715,965	1.47
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	220	3,710,429	0.63
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	7	123,606	0.02
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	160	4,633,470	0.78
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	60,000	0.01
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	39	1,548,075	0.26
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	2	29,697	0.01
41162	COLD WAR VETERANS (15%)	RPTL 458-b	44	521,258	0.09
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	42,667	0.01
41400	CLERGY	RPTL 460	2	3,030	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	5	452,058	0.08
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	74	4,161,238	0.70
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	6	315,391	0.05
41800	PERSONS AGE 65 OR OVER	RPTL 467	26	1,377,943	0.23
41802	PERSONS AGE 65 OR OVER	RPTL 467	103	4,513,786	0.76
41805	PERSONS AGE 65 OR OVER	RPTL 467	20	1,228,373	0.21
41930	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	2	107,424	0.02
41931	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	6	331,389	0.06
41932	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	4	156,582	0.03
41980	LOW OR MODERATE INCOME HOUSING	RPTL 421-e	1	671,717	0.11
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	2	114,343	0.02

Equalized Total Assessed Value 591,151,709

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	31,010	0.01
Total Exemptions Exclusive of System Exemptions:					
			878	50,077,741	8.47
Total System Exemptions:					
			1	31,010	0.01
Totals:					
			879	50,108,751	8.48

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____