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The Nearest Dollar

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TOWN CLERK  
CHESTER, NEW YORK

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Chester

County of Orange

For the Fiscal Year Ended 12/31/2021

\*\*\*\*\*

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 Chester

\*\*\* 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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SD) DRAINAGE
- (SR) REFUSE AND GARBAGE
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	165,145	A200	600,909
Cash In Time Deposits	162,664	A201	1,353,224
Petty Cash	50	A210	50
<b>TOTAL Cash</b>	<b>327,859</b>		<b>1,954,183</b>
Due From Other Governments	56,387	A440	52,754
<b>TOTAL Due From Other Governments</b>	<b>56,387</b>		<b>52,754</b>
Cash Special Reserves	3,643	A230	
<b>TOTAL Restricted Assets</b>	<b>3,643</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>387,889</b>		<b>2,006,937</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		A600	29,173
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>29,173</b>
Other Liabilities		A688	415,076
Additional Description ARPA FUNDS			
Group Insurance	3,805	A720	1,889
<b>TOTAL Other Liabilities</b>	<b>3,805</b>		<b>416,965</b>
Due To Other Funds	56,387	A630	52,754
<b>TOTAL Due To Other Funds</b>	<b>56,387</b>		<b>52,754</b>
<b>TOTAL Liabilities</b>	<b>60,192</b>		<b>498,892</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	158,635	A691	173,449
<b>TOTAL Deferred Inflows of Resources</b>	<b>158,635</b>		<b>173,449</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>158,635</b>		<b>173,449</b>
<b>Fund Balance</b>			
Capital Reserve	3,635	A878	
<b>TOTAL Restricted Fund Balance</b>	<b>3,635</b>		<b>0</b>
Unassigned Fund Balance	165,427	A917	1,334,531
<b>TOTAL Unassigned Fund Balance</b>	<b>165,427</b>		<b>1,334,531</b>
<b>TOTAL Fund Balance</b>	<b>169,062</b>		<b>1,334,531</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>387,889</b>		<b>2,006,872</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	3,168,881	A1001	3,258,861
<b>TOTAL Real Property Taxes</b>	<b>3,168,881</b>		<b>3,258,861</b>
Other Payments In Lieu of Taxes	189,015	A1081	164,554
Interest & Penalties On Real Prop Taxes	9,500	A1090	15,486
<b>TOTAL Real Property Tax Items</b>	<b>198,515</b>		<b>180,040</b>
Tax Collector Fees		A1232	583
Clerk Fees	3,286	A1255	3,641
Park And Recreational Charges	7,484	A2001	33,613
Special Recreational Facility Charges		A2025	116,205
Other Culture & Recreation Income	36,044	A2089	36,475
<b>TOTAL Departmental Income</b>	<b>46,814</b>		<b>190,517</b>
Interest And Earnings	2,722	A2401	2,145
Rental, Other (specify)		A2440	66,000
Additional Description Wireless leases			
<b>TOTAL Use of Money And Property</b>	<b>2,722</b>		<b>68,145</b>
Dog Licenses	8,465	A2544	9,107
<b>TOTAL Licenses And Permits</b>	<b>8,465</b>		<b>9,107</b>
Fines And Forfeited Bail	176,743	A2610	236,842
Fines & Pen-Dog Cases	550	A2611	400
<b>TOTAL Fines And Forfeitures</b>	<b>177,293</b>		<b>237,242</b>
Insurance Recoveries		A2680	786,616
Additional Description FIRE INS RECOVERY			
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>786,616</b>
Refunds of Prior Year's Expenditures	291	A2701	
Gifts And Donations	2,300	A2705	15,100
AIM Related Payments	27,894	A2750	27,894
Unclassified (specify)	11,076	A2770	11,836
<b>TOTAL Miscellaneous Local Sources</b>	<b>41,561</b>		<b>54,830</b>
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	419,645	A3005	663,893
St Aid - Other Home And Community Service	6,561	A3989	
<b>TOTAL State Aid</b>	<b>426,206</b>		<b>663,893</b>
<b>TOTAL Revenues</b>	<b>4,070,457</b>		<b>5,449,251</b>
Interfund Transfers		A5031	46,183
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>46,183</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>46,183</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,070,457</b>		<b>5,495,434</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Legislative Board, Pers Serv	65,992	A10101	63,492
Legislative Board, Contr Expend	2,976	A10104	20,309
<b>TOTAL Legislative Board</b>	<b>68,968</b>		<b>83,801</b>
Municipal Court, Pers Serv	296,890	A11101	283,931
Municipal Court, Contr Expend	13,007	A11104	12,317
<b>TOTAL Municipal Court</b>	<b>309,897</b>		<b>296,248</b>
Supervisor,pers Serv	223,132	A12201	249,117
Supervisor,contr Expend	12,276	A12204	26,327
<b>TOTAL Supervisor</b>	<b>235,408</b>		<b>275,444</b>
Auditor, Contr Expend		A13204	26,035
<b>TOTAL Auditor</b>	<b>0</b>		<b>26,035</b>
Tax Collection,pers Serv	19,187	A13301	18,477
Tax Collection,contr Expend	8,588	A13304	6,820
<b>TOTAL Tax Collection</b>	<b>27,775</b>		<b>25,297</b>
Budget, Pers Serv	15,000	A13401	15,000
<b>TOTAL Budget</b>	<b>15,000</b>		<b>15,000</b>
Assessment, Pers Serv	51,379	A13551	48,880
Assessment, Contr Expend	170,794	A13554	186,121
<b>TOTAL Assessment</b>	<b>222,173</b>		<b>235,001</b>
Tax Arrears Board, Pers Serv	2,636	A13601	2,636
<b>TOTAL Tax Arrears Board</b>	<b>2,636</b>		<b>2,636</b>
Clerk,pers Serv	191,286	A14101	231,058
Clerk,contr Expend	11,397	A14104	9,384
<b>TOTAL Clerk</b>	<b>202,683</b>		<b>240,442</b>
Law, Contr Expend	281,910	A14204	318,908
<b>TOTAL Law</b>	<b>281,910</b>		<b>318,908</b>
Engineer, Contr Expend	3,784	A14404	
<b>TOTAL Engineer</b>	<b>3,784</b>		<b>0</b>
Records Mgmt, PerS. Serv.	28,620	A14601	24,115
Records Mgmt, Contr Expend	9,981	A14604	13,455
<b>TOTAL Records Mgmt</b>	<b>38,601</b>		<b>37,570</b>
Operation of Plant, Pers Serv	33,371	A16201	32,167
Operation of Plant, Contr Expend	94,465	A16204	125,354
<b>TOTAL Operation of Plant</b>	<b>127,836</b>		<b>157,521</b>
Unallocated Insurance, Contr Expend	235,467	A19104	236,360
<b>TOTAL Unallocated Insurance</b>	<b>235,467</b>		<b>236,360</b>
Municipal Assn Dues, Contr Expend	1,900	A19204	1,500
<b>TOTAL Municipal Assn Dues</b>	<b>1,900</b>		<b>1,500</b>
Judgements And Claims, Contr Expend		A19304	2,000
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>2,000</b>
Payment of MTA Payroll Tax, Contr Expend	4,551	A19804	4,959
<b>TOTAL Payment of MTA Payroll Tax</b>	<b>4,551</b>		<b>4,959</b>
<b>TOTAL General Government Support</b>	<b>1,778,589</b>		<b>1,958,722</b>
Control of Animals, Contr Expend	41,812	A35104	42,360
<b>TOTAL Control of Animals</b>	<b>41,812</b>		<b>42,360</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Civil Defense, Pers Serv	100	A36401	100
<b>TOTAL Civil Defense</b>	<b>100</b>		<b>100</b>
<b>TOTAL Public Safety</b>	<b>41,912</b>		<b>42,460</b>
Street Admin, Pers Serv	175,898	A50101	124,307
Street Admin, Contr Expend	12,816	A50104	16,437
<b>TOTAL Street Admin</b>	<b>188,714</b>		<b>140,744</b>
Garage, Pers Serv	10,810	A51321	9,303
Garage, Equip & Cap Outlay	38,636	A51322	15,745
Garage, Contr Expend	42,189	A51324	42,324
<b>TOTAL Garage</b>	<b>91,635</b>		<b>67,372</b>
Street Lighting, Contr Expend	624	A51824	
<b>TOTAL Street Lighting</b>	<b>624</b>		<b>0</b>
Bus Operations, Contr Expend	16,667	A56304	
<b>TOTAL Bus Operations</b>	<b>16,667</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>297,640</b>		<b>208,116</b>
Veterans Service, Contr Expend	450	A65104	500
<b>TOTAL Veterans Service</b>	<b>450</b>		<b>500</b>
Programs For Aging, Contr Expend	3,438	A67724	1,547
<b>TOTAL Programs For Aging</b>	<b>3,438</b>		<b>1,547</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>3,888</b>		<b>2,047</b>
Parks, Pers Serv	182,673	A71101	196,392
Parks, Equip & Cap Outlay	18,805	A71102	
Parks, Contr Expend	22,454	A71104	62,304
<b>TOTAL Parks</b>	<b>223,932</b>		<b>258,696</b>
Playgr & Rec Centers, Pers Serv	48,899	A71401	77,292
Playgr & Rec Centers, Contr Expend	22,378	A71404	67,172
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>71,277</b>		<b>144,464</b>
Historian, Pers Serv	1,513	A75101	1,513
Historian, Contr Expend	1,615	A75104	2,646
<b>TOTAL Historian</b>	<b>3,128</b>		<b>4,159</b>
Other Performing Arts, Pers Serv	59,453	A75601	45,453
Other Performing Arts, Contr Expend	69,673	A75604	117,109
<b>TOTAL Other Performing Arts</b>	<b>129,126</b>		<b>162,562</b>
<b>TOTAL Culture And Recreation</b>	<b>427,463</b>		<b>569,881</b>
State Retirement System	153,642	A90108	162,957
Social Security, Employer Cont	105,723	A90308	106,984
Worker's Compensation, Empl Bnfts	78,952	A90408	67,856
Unemployment Insurance, Empl Bnfts	16,772	A90508	
Disability Insurance, Empl Bnfts	1,658	A90558	1,440
Hospital & Medical (dental) Ins, Empl Bnft	496,989	A90608	587,760
<b>TOTAL Employee Benefits</b>	<b>853,736</b>		<b>926,997</b>
Debt Principal, Serial Bonds	471,575	A97106	503,596

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Debt Principal, Bond Anticipation Notes		A97306	
<b>TOTAL Debt Principal</b>	<b>471,575</b>		<b>503,596</b>
Debt Interest, Serial Bonds	150,577	A97107	114,208
Debt Interest, Bond Anticipation Notes		A97307	3,873
<b>TOTAL Debt Interest</b>	<b>150,577</b>		<b>118,081</b>
<b>TOTAL Expenditures</b>	<b>4,025,380</b>		<b>4,329,900</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,025,380</b>		<b>4,329,900</b>



TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes In Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>123,985</b>	<b>A8021</b>	<b>169,062</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>123,985</b>	<b>A8022</b>	<b>169,062</b>
ADD - REVENUES AND OTHER SOURCES	4,070,457		5,495,434
DEDUCT - EXPENDITURES AND OTHER USES	4,025,380		4,329,900
<b>Fund Balance - End of Year</b>	<b>169,062</b>	<b>A8029</b>	<b>1,334,596</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	3,258,861	A1049N	3,072,351
Est Rev - Real Property Tax Items	156,815	A1099N	184,554
Est Rev - Departmental Income	270,600	A1299N	226,500
Est Rev - Use of Money And Property	3,000	A2499N	3,000
Est Rev - Licenses And Permits	8,000	A2599N	8,000
Est Rev - Fines And Forfeitures	375,400	A2649N	375,400
Est Rev - Miscellaneous Local Sources	9,550	A2799N	12,200
Est Rev - State Aid	475,000	A3099N	880,600
Est Rev - Federal Aid		A4099N	32,000
<b>TOTAL Estimated Revenues</b>	<b>4,557,226</b>		<b>4,794,605</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>4,557,226</b>		<b>4,794,605</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	1,765,808	A1999N	1,814,642
App - Public Safety	44,879	A3999N	45,375
App - Transportation	263,642	A5999N	259,811
App - Economic Assistance And Opportunity	2,000	A6999N	32,000
App - Culture And Recreation	626,106	A7999N	807,004
App - Employee Benefits	1,184,654	A9199N	1,186,454
App - Debt Service	670,137	A9899N	649,319
<b>TOTAL Appropriations</b>	<b>4,557,226</b>		<b>4,794,605</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>4,557,226</b>		<b>4,794,605</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	159,175	B200	166,049
Cash In Time Deposits	642,111	B201	1,198,855
Petty Cash	100	B210	100
<b>TOTAL Cash</b>	<b>801,386</b>		<b>1,365,004</b>
Due From Other Funds		B391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>801,386</b>		<b>1,365,004</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		B600	9,945
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>9,945</b>
Guaranty & Bid Deposits	620,479	B730	845,186
<b>TOTAL Other Deposits</b>	<b>620,479</b>		<b>845,186</b>
<b>TOTAL Liabilities</b>	<b>620,479</b>		<b>855,131</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	11,218	B691	11,218
<b>TOTAL Deferred Inflows of Resources</b>	<b>11,218</b>		<b>11,218</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>11,218</b>		<b>11,218</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	169,689	B915	498,655
<b>TOTAL Assigned Fund Balance</b>	<b>169,689</b>		<b>498,655</b>
<b>TOTAL Fund Balance</b>	<b>169,689</b>		<b>498,655</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>801,386</b>		<b>1,365,004</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	2,726,152	B1001	2,831,541
<b>TOTAL Real Property Taxes</b>	<b>2,726,152</b>		<b>2,831,541</b>
Sales Tax (from County)	900,000	B1120	1,188,468
Franchises	101,498	B1170	124,519
<b>TOTAL Non Property Tax Items</b>	<b>1,001,498</b>		<b>1,312,987</b>
Police Department Fees	510	B1520	735
Safety Inspection Fees	256,601	B1560	313,954
Vital Statistics Fees	1,406	B1603	2,036
Zoning Fees	2,375	B2110	1,175
Planning Board Fees	17,143	B2115	16,475
<b>TOTAL Departmental Income</b>	<b>278,035</b>		<b>334,375</b>
Public Safety Services For Other Govts	9,594	B2260	13,819
<b>TOTAL Intergovernmental Charges</b>	<b>9,594</b>		<b>13,819</b>
Interest And Earnings	2,643	B2401	1,538
<b>TOTAL Use of Money And Property</b>	<b>2,643</b>		<b>1,538</b>
Permits, Other	375	B2590	265
<b>TOTAL Licenses And Permits</b>	<b>375</b>		<b>265</b>
Fines And Forfeited Bail	8,263	B2610	7,100
<b>TOTAL Fines And Forfeitures</b>	<b>8,263</b>		<b>7,100</b>
Insurance Recoveries	5,218	B2680	37,819
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5,218</b>		<b>37,819</b>
Refunds of Prior Year's Expenditures	750	B2701	45
Unclassified (specify)	42,968	B2770	47,987
<b>TOTAL Miscellaneous Local Sources</b>	<b>43,718</b>		<b>48,032</b>
St Aid, Other Aid For Public Safety	4,792	B3389	12,657
<b>TOTAL State Aid</b>	<b>4,792</b>		<b>12,657</b>
<b>TOTAL Revenues</b>	<b>4,080,288</b>		<b>4,600,133</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,080,288</b>		<b>4,600,133</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Engineer, Contr Expend	86,925	B14404	89,097
<b>TOTAL Engineer</b>	<b>86,925</b>		<b>89,097</b>
Operation of Plant, Contr Expend	25,050	B16204	25,475
<b>TOTAL Operation of Plant</b>	<b>25,050</b>		<b>25,475</b>
Judgements And Claims, Contr Expend	10,000	B19304	
<b>TOTAL Judgements And Claims</b>	<b>10,000</b>		<b>0</b>
Payment of MTA Payroll Tax, Contr Expend	7,189	B19804	7,792
<b>TOTAL Payment of MTA Payroll Tax</b>	<b>7,189</b>		<b>7,792</b>
<b>TOTAL General Government Support</b>	<b>129,164</b>		<b>122,364</b>
Police, Pers Serv	2,057,278	B31201	2,134,702
Police, Equip & Cap Outlay		B31202	81,250
Police, Contr Expend	201,927	B31204	188,495
<b>TOTAL Police</b>	<b>2,259,205</b>		<b>2,404,447</b>
Safety Inspection, Pers Serv	147,439	B36201	150,934
Safety Inspection, Equip & Cap Outlay		B36202	3,061
Safety Inspection, Contr Expend	18,192	B36204	36,789
<b>TOTAL Safety Inspection</b>	<b>165,631</b>		<b>190,784</b>
<b>TOTAL Public Safety</b>	<b>2,424,836</b>		<b>2,595,231</b>
Registrar of Vital Stat Contr Expend	1,406	B40204	2,036
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>1,406</b>		<b>2,036</b>
<b>TOTAL Health</b>	<b>1,406</b>		<b>2,036</b>
Street Lighting, Contr Expend	6,476	B51824	6,345
<b>TOTAL Street Lighting</b>	<b>6,476</b>		<b>6,345</b>
<b>TOTAL Transportation</b>	<b>6,476</b>		<b>6,345</b>
Zoning, Pers Serv	13,187	B80101	12,982
Zoning, Contr Expend	9,717	B80104	7,755
<b>TOTAL Zoning</b>	<b>22,904</b>		<b>20,737</b>
Planning, Pers Serv	67,401	B80201	59,550
Planning, Contr Expend	8,183	B80204	12,495
<b>TOTAL Planning</b>	<b>75,584</b>		<b>72,045</b>
<b>TOTAL Home And Community Services</b>	<b>98,488</b>		<b>92,782</b>
State Retirement, Empl Bnfts	22,835	B90108	26,065
Police & Firemen Retirement, Empl Bnfts	382,833	B90158	511,892
Social Security , Empl Bnfts	167,940	B90308	173,634
Worker's Compensation, Empl Bnfts	48,946	B90408	47,620
Life Insurance, Empl Bnfts	1,216	B90458	686
Unemployment Insurance, Empl Bnfts	13	B90508	
Disability Insurance, Empl Bnfts	1,460	B90558	1,233
Hospital & Medical (dental) Ins, Empl Bnft	534,948	B90608	564,092
<b>TOTAL Employee Benefits</b>	<b>1,160,191</b>		<b>1,325,222</b>
Debt Principal, Serial Bonds	70,959	B97106	73,493
<b>TOTAL Debt Principal</b>	<b>70,959</b>		<b>73,493</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Debt Interest, Serial Bonds	55,861	B97107	53,694
<b>TOTAL Debt Interest</b>	<b>55,861</b>		<b>53,694</b>
<b>TOTAL Expenditures</b>	<b>3,947,381</b>		<b>4,271,167</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,947,381</b>		<b>4,271,167</b>



TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	36,782	B8021	169,689
Restated Fund Balance - Beg of Year	36,782	B8022	169,689
ADD - REVENUES AND OTHER SOURCES	4,080,288		4,600,133
DEDUCT - EXPENDITURES AND OTHER USES	3,947,381		4,271,167
Fund Balance - End of Year	169,689	B8029	498,655

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	2,831,541	B1049N	3,003,309
Est Rev - Non Property Tax Items	1,025,000	B1199N	1,098,000
Est Rev - Departmental Income	313,600	B1299N	383,150
Est Rev - Intergovernmental Charges	12,000	B2399N	12,000
Est Rev - Use of Money And Property	2,000	B2499N	2,000
Est Rev - Sale of Prop And Comp For Loss	5,000	B2699N	7,000
Est Rev - Miscellaneous Local Sources	61,575	B2799N	50,100
Est Rev - State Aid	27,622	B3099N	10,755
Est Rev - Federal Aid	1,212	B4099N	755
<b>TOTAL Estimated Revenues</b>	<b>4,279,550</b>		<b>4,567,069</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>4,279,550</b>		<b>4,567,069</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	233,058	B1999N	135,000
App - Public Safety	2,348,915	B3999N	2,706,874
App - Health	1,200	B4999N	2,000
App - Transportation	5,500	B5999N	5,500
App - Home And Community Services	204,433	B8999N	122,460
App - Employee Benefits	1,359,256	B9199N	1,467,756
App - Debt Service	127,188	B9899N	127,479
<b>TOTAL Appropriations</b>	<b>4,279,550</b>		<b>4,567,069</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>4,279,550</b>		<b>4,567,069</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	168,845	DA200	51,356
Cash In Time Deposits	200,942	DA201	325,339
Petty Cash	200	DA210	200
<b>TOTAL Cash</b>	<b>369,987</b>		<b>376,895</b>
Cash Special Reserves	11,863	DA230	11,875
<b>TOTAL Restricted Assets</b>	<b>11,863</b>		<b>11,875</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>381,850</b>		<b>388,770</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		DA600	18,095
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>18,095</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>18,095</b>
<b>Fund Balance</b>			
Reserve For Repairs	11,838	DA882	11,875
<b>TOTAL Restricted Fund Balance</b>	<b>11,838</b>		<b>11,875</b>
Assigned Appropriated Fund Balance		DA914	100,000
Assigned Unappropriated Fund Balance	370,012	DA915	258,800
<b>TOTAL Assigned Fund Balance</b>	<b>370,012</b>		<b>358,800</b>
<b>TOTAL Fund Balance</b>	<b>381,850</b>		<b>370,675</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>381,850</b>		<b>388,770</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	1,117,039	DA1001	1,153,804
<b>TOTAL Real Property Taxes</b>	<b>1,117,039</b>		<b>1,153,804</b>
Snow Removal Services-Other Govts	57,024	DA2302	58,212
<b>TOTAL Intergovernmental Charges</b>	<b>57,024</b>		<b>58,212</b>
Interest And Earnings	1,287	DA2401	622
<b>TOTAL Use of Money And Property</b>	<b>1,287</b>		<b>622</b>
Sales of Equipment	31,200	DA2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>31,200</b>		<b>0</b>
Refunds of Prior Year's Expenditures	62	DA2701	
Unclassified (specify)	371	DA2770	595
<b>TOTAL Miscellaneous Local Sources</b>	<b>433</b>		<b>595</b>
<b>TOTAL Revenues</b>	<b>1,206,983</b>		<b>1,213,233</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,206,983</b>		<b>1,213,233</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Payment of MTA Payroll Tax, Contr Expend	1,130	DA19804	1,271
<b>TOTAL Payment of MTA Payroll Tax</b>	<b>1,130</b>		<b>1,271</b>
<b>TOTAL General Government Support</b>	<b>1,130</b>		<b>1,271</b>
Machinery, Pers Serv	159,728	DA51301	154,752
Machinery, Equip & Cap Outlay	228,322	DA51302	149,701
Machinery, Contr Expend	119,478	DA51304	108,363
<b>TOTAL Machinery</b>	<b>507,528</b>		<b>412,816</b>
Brush And Weeds, Pers Serv	116,789	DA51401	103,306
Brush And Weeds, Contr Expend	8,248	DA51404	29,928
<b>TOTAL Brush And Weeds</b>	<b>125,037</b>		<b>133,234</b>
Snow Removal, Pers Serv	56,496	DA51421	136,287
Snow Removal, Contr Expend	96,149	DA51424	170,921
<b>TOTAL Snow Removal</b>	<b>152,645</b>		<b>307,208</b>
<b>TOTAL Transportation</b>	<b>785,210</b>		<b>853,258</b>
State Retirement, Empl Bnfts	72,814	DA90108	88,657
Social Security , Empl Bnfts	25,365	DA90308	30,048
Worker's Compensation, Empl Bnfts	18,763	DA90408	18,164
Disability Insurance, Empl Bnfts	186	DA90558	483
Hospital & Medical (dental) Ins, Empl Bnft	146,209	DA90608	178,655
<b>TOTAL Employee Benefits</b>	<b>263,337</b>		<b>316,007</b>
Debt Principal, Bond Anticipation Notes		DA97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	9,834	DA97307	3,872
<b>TOTAL Debt Interest</b>	<b>9,834</b>		<b>3,872</b>
<b>TOTAL Expenditures</b>	<b>1,059,511</b>		<b>1,174,408</b>
Transfers, Other Funds		DA99019	50,000
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>50,000</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>50,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,059,511</b>		<b>1,224,408</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	234,378	DA8021	381,850
Restated Fund Balance - Beg of Year	234,378	DA8022	381,850
ADD - REVENUES AND OTHER SOURCES	1,206,983		1,213,233
DEDUCT - EXPENDITURES AND OTHER USES	1,059,511		1,224,408
Fund Balance - End of Year	381,850	DA8029	370,675



TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,153,804	DA1049N	1,158,428
Est Rev - Intergovernmental Charges	57,024	DA2399N	60,000
Est Rev - Use of Money And Property	1,000	DA2499N	1,000
Est Rev - Sale of Prop And Comp For Loss	3,000	DA2699N	
<b>TOTAL Estimated Revenues</b>	<b>1,214,828</b>		<b>1,219,428</b>
Appropriated Fund Balance		DA599N	100,000
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,214,828</b>		<b>1,319,428</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Transportation	903,828	DA5999N	974,078
App - Employee Benefits	299,000	DA9199N	299,100
App - Debt Service	12,000	DA9899N	46,250
<b>TOTAL Appropriations</b>	<b>1,214,828</b>		<b>1,319,428</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,214,828</b>		<b>1,319,428</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	279,435	DB200	112,076
Cash In Time Deposits	100,985	DB201	330,693
<b>TOTAL Cash</b>	<b>380,420</b>		<b>442,769</b>
Due From Other Funds		DB391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>380,420</b>		<b>442,769</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		DB600	1,555
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>1,555</b>
Guaranty & Bid Deposits	138,475	DB730	129,500
<b>TOTAL Other Deposits</b>	<b>138,475</b>		<b>129,500</b>
<b>TOTAL Liabilities</b>	<b>138,475</b>		<b>131,055</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		DB914	50,000
Assigned Unappropriated Fund Balance	241,945	DB915	261,714
<b>TOTAL Assigned Fund Balance</b>	<b>241,945</b>		<b>311,714</b>
<b>TOTAL Fund Balance</b>	<b>241,945</b>		<b>311,714</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>380,420</b>		<b>442,769</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	881,464	DB1001	964,495
<b>TOTAL Real Property Taxes</b>	<b>881,464</b>		<b>964,495</b>
Sales Tax (from County)	391,206	DB1120	368,461
<b>TOTAL Non Property Tax Items</b>	<b>391,206</b>		<b>368,461</b>
Interest And Earnings	1,166	DB2401	741
<b>TOTAL Use of Money And Property</b>	<b>1,166</b>		<b>741</b>
Street Opening Permits	150	DB2560	30,175
<b>TOTAL Licenses And Permits</b>	<b>150</b>		<b>30,175</b>
Sales of Scrap & Excess Materials	768	DB2650	3,320
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>768</b>		<b>3,320</b>
Refunds of Prior Year's Expenditures	27	DB2701	
Unclassified (specify)	954	DB2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>981</b>		<b>0</b>
St Aid, Consolidated Highway Aid	94,314	DB3501	80,000
<b>TOTAL State Aid</b>	<b>94,314</b>		<b>80,000</b>
<b>TOTAL Revenues</b>	<b>1,370,049</b>		<b>1,447,192</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,370,049</b>		<b>1,447,192</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Payment of MTA Payroll Tax, Contr Expend	2,216	DB19804	2,267
<b>TOTAL Payment of MTA Payroll Tax</b>	<b>2,216</b>		<b>2,267</b>
<b>TOTAL General Government Support</b>	<b>2,216</b>		<b>2,267</b>
Maint of Streets, Pers Serv	674,216	DB51101	665,666
Maint of Streets, Contr Expend	293,064	DB51104	357,384
<b>TOTAL Maint of Streets</b>	<b>967,280</b>		<b>1,023,050</b>
Brush And Weeds, Contr Expend	35,531	DB51404	40,944
<b>TOTAL Brush And Weeds</b>	<b>35,531</b>		<b>40,944</b>
<b>TOTAL Transportation</b>	<b>1,002,811</b>		<b>1,063,994</b>
State Retirement, Empl Bnfts	72,814	DB90108	88,657
Social Security, Empl Bnfts	51,223	DB90308	50,586
Worker's Compensation, Empl Bnfts	18,763	DB90408	18,164
Disability Insurance, Empl Bnfts	557	DB90558	148
Hospital & Medical (dental) Ins, Empl Bnft	148,977	DB90608	153,607
<b>TOTAL Employee Benefits</b>	<b>292,334</b>		<b>311,162</b>
<b>TOTAL Expenditures</b>	<b>1,297,361</b>		<b>1,377,423</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,297,361</b>		<b>1,377,423</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	169,257	DB8021	241,945
Restated Fund Balance - Beg of Year	169,257	DB8022	241,945
ADD - REVENUES AND OTHER SOURCES	1,370,049		1,447,192
DEDUCT - EXPENDITURES AND OTHER USES	1,297,361		1,377,423
Fund Balance - End of Year	241,945	DB8029	311,714

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	964,495	DB1049N	926,871
Est Rev - Non Property Tax Items	420,000	DB1199N	490,000
Est Rev - Use of Money And Property	640	DB2499N	
Est Rev - Licenses And Permits	800	DB2599N	10,000
Est Rev - Sale of Prop And Comp For Loss	620	DB2699N	2,500
Est Rev - State Aid		DB3099N	80,000
<b>TOTAL Estimated Revenues</b>	<b>1,386,555</b>		<b>1,509,371</b>
Appropriated Fund Balance		DB599N	50,000
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>50,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,386,555</b>		<b>1,559,371</b>



TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Transportation	1,073,555	DB5999N	1,242,471
App - Employee Benefits	313,000	DB9199N	316,900
<b>TOTAL Appropriations</b>	<b>1,386,555</b>		<b>1,559,371</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,386,555</b>		<b>1,559,371</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	47,336	H200	
Cash In Time Deposits		H201	1,157
<b>TOTAL Cash</b>	<b>47,336</b>		<b>1,157</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>47,336</b>		<b>1,157</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Bond Anticipation Notes Payable	1,310,000	H626	1,260,000
<b>TOTAL Notes Payable</b>	<b>1,310,000</b>		<b>1,260,000</b>
<b>TOTAL Liabilities</b>	<b>1,310,000</b>		<b>1,260,000</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-1,262,664	H917	-1,258,843
<b>TOTAL Unassigned Fund Balance</b>	<b>-1,262,664</b>		<b>-1,258,843</b>
<b>TOTAL Fund Balance</b>	<b>-1,262,664</b>		<b>-1,258,843</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>47,336</b>		<b>1,157</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Interest And Earnings	415	H2401	4
<b>TOTAL Use of Money And Property</b>	<b>415</b>		<b>4</b>
Insurance Recoveries	834,485	H2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>834,485</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>834,900</b>		<b>4</b>
Interfund Transfers		H5031	50,000
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>50,000</b>
Bans Redeemed From Appropriations	660,000	H5731	1,310,000
<b>TOTAL Proceeds of Obligations</b>	<b>660,000</b>		<b>1,310,000</b>
<b>TOTAL Other Sources</b>	<b>660,000</b>		<b>1,360,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,494,900</b>		<b>1,360,004</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Garage, Equip & Cap Outlay	1,484,528	H51322	
<b>TOTAL Garage</b>	<b>1,484,528</b>		<b>0</b>
Highway, Capital Projects	440,295	H51972	
<b>TOTAL Highway</b>	<b>440,295</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>1,924,823</b>		<b>0</b>
Debt Principal, Bond Anticipation Notes	660,000	H97306	1,310,000
<b>TOTAL Debt Principal</b>	<b>660,000</b>		<b>1,310,000</b>
<b>TOTAL Expenditures</b>	<b>2,584,823</b>		<b>1,310,000</b>
Transfers, Other Funds		H99019	46,183
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>46,183</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>46,183</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,584,823</b>		<b>1,356,183</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-172,741</b>	<b>H8021</b>	<b>-1,262,664</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-172,741</b>	<b>H8022</b>	<b>-1,262,664</b>
ADD - REVENUES AND OTHER SOURCES	1,494,900		1,360,004
DEDUCT - EXPENDITURES AND OTHER USES	2,584,823		1,356,183
<b>Fund Balance - End of Year</b>	<b>-1,262,664</b>	<b>H8029</b>	<b>-1,258,843</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Land	6,347,165	K101	6,347,165
Buildings	9,267,115	K102	9,267,115
Improvements Other Than Buildings	6,228,593	K103	6,228,593
Machinery And Equipment	6,215,270	K104	6,258,892
<b>TOTAL Fixed Assets (net)</b>	<b>28,058,143</b>		<b>28,101,765</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>28,058,143</b>		<b>28,101,765</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	28,058,143	K159	28,101,765
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>28,058,143</b>		<b>28,101,765</b>
<b>TOTAL Fund Balance</b>	<b>28,058,143</b>		<b>28,101,765</b>
<b>TOTAL</b>	<b>28,058,143</b>		<b>28,101,765</b>



TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SD) DRAINAGE

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash In Time Deposits	74,514	SD201	95,815
<b>TOTAL Cash</b>	<b>74,514</b>		<b>95,815</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>74,514</b>		<b>95,815</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SD) DRAINAGE

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	74,514	SD915	95,815
<b>TOTAL Assigned Fund Balance</b>	<b>74,514</b>		<b>95,815</b>
<b>TOTAL Fund Balance</b>	<b>74,514</b>		<b>95,815</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>74,514</b>		<b>95,815</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SD) DRAINAGE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	18,959	SD1001	21,208
<b>TOTAL Real Property Taxes</b>	<b>18,959</b>		<b>21,208</b>
Interest And Earnings	151	SD2401	93
<b>TOTAL Use of Money And Property</b>	<b>151</b>		<b>93</b>
<b>TOTAL Revenues</b>	<b>19,110</b>		<b>21,301</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>19,110</b>		<b>21,301</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SD) DRAINAGE

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes In Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>55,404</b>	<b>SD8021</b>	<b>74,514</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>55,404</b>	<b>SD8022</b>	<b>74,514</b>
ADD - REVENUES AND OTHER SOURCES	19,110		21,301
<b>Fund Balance - End of Year</b>	<b>74,514</b>	<b>SD8029</b>	<b>95,815</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	35,788	SR200	27,381
Cash In Time Deposits	10,816	SR201	60,952
<b>TOTAL Cash</b>	<b>46,604</b>		<b>88,333</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>46,604</b>		<b>88,333</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		SR600	46,086
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>46,086</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>46,086</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	46,604	SR915	42,247
<b>TOTAL Assigned Fund Balance</b>	<b>46,604</b>		<b>42,247</b>
<b>TOTAL Fund Balance</b>	<b>46,604</b>		<b>42,247</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>46,604</b>		<b>88,333</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	557,938	SR1001	556,423
<b>TOTAL Real Property Taxes</b>	<b>557,938</b>		<b>556,423</b>
Interest And Earnings	555	SR2401	144
<b>TOTAL Use of Money And Property</b>	<b>555</b>		<b>144</b>
Refunds of Prior Year's Expenditures	16	SR2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>16</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>558,509</b>		<b>556,567</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>558,509</b>		<b>556,567</b>



TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Payment of MTA Payroll Tax, Contr Expend	16	SR19804	16
<b>TOTAL Payment of MTA Payroll Tax</b>	<b>16</b>		<b>16</b>
<b>TOTAL General Government Support</b>	<b>16</b>		<b>16</b>
Refuse & Garbage, Pers Serv	4,753	SR81601	4,753
Refuse & Garbage, Contr Expend	551,387	SR81604	555,796
<b>TOTAL Refuse &amp; Garbage</b>	<b>556,140</b>		<b>560,549</b>
<b>TOTAL Home And Community Services</b>	<b>556,140</b>		<b>560,549</b>
Social Security, Empl Bnfts	359	SR90308	359
<b>TOTAL Employee Benefits</b>	<b>359</b>		<b>359</b>
<b>TOTAL Expenditures</b>	<b>556,515</b>		<b>560,924</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>556,515</b>		<b>560,924</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SR) REFUSE AND GARBAGE

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>44,610</b>	<b>SR8021</b>	<b>46,604</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>44,610</b>	<b>SR8022</b>	<b>46,604</b>
ADD - REVENUES AND OTHER SOURCES	558,509		556,567
DEDUCT - EXPENDITURES AND OTHER USES	556,515		560,924
<b>Fund Balance - End of Year</b>	<b>46,604</b>	<b>SR8029</b>	<b>42,247</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		SS200	
Cash In Time Deposits	190,651	SS201	187,678
<b>TOTAL Cash</b>	<b>190,651</b>		<b>187,678</b>
Cash In Time Deposits Special Reserves	185,089	SS231	185,272
<b>TOTAL Restricted Assets</b>	<b>185,089</b>		<b>185,272</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>375,740</b>		<b>372,950</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Capital Reserve	185,089	SS878	185,272
<b>TOTAL Restricted Fund Balance</b>	<b>185,089</b>		<b>185,272</b>
Assigned Unappropriated Fund Balance	190,651	SS915	187,678
<b>TOTAL Assigned Fund Balance</b>	<b>190,651</b>		<b>187,678</b>
<b>TOTAL Fund Balance</b>	<b>375,740</b>		<b>372,950</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>375,740</b>		<b>372,950</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Special Assessments Ad Valorem	724,960	SS1028	706,431
<b>TOTAL Real Property Taxes</b>	<b>724,960</b>		<b>706,431</b>
Sewer Charges	18,186	SS2122	18,323
<b>TOTAL Departmental Income</b>	<b>18,186</b>		<b>18,323</b>
Interest And Earnings	764	SS2401	369
<b>TOTAL Use of Money And Property</b>	<b>764</b>		<b>369</b>
<b>TOTAL Revenues</b>	<b>743,910</b>		<b>725,123</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>743,910</b>		<b>725,123</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Sanitary Sewers, Contr Expend	725,407	SS81204	717,528
<b>TOTAL Sanitary Sewers</b>	<b>725,407</b>		<b>717,528</b>
<b>TOTAL Home And Community Services</b>	<b>725,407</b>		<b>717,528</b>
Debt Principal, Serial Bonds	9,000	SS97106	9,500
<b>TOTAL Debt Principal</b>	<b>9,000</b>		<b>9,500</b>
Debt Interest, Serial Bonds	1,440	SS97107	885
<b>TOTAL Debt Interest</b>	<b>1,440</b>		<b>885</b>
<b>TOTAL Expenditures</b>	<b>735,847</b>		<b>727,913</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>735,847</b>		<b>727,913</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>367,677</b>	<b>SS8021</b>	<b>375,740</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>367,677</b>	<b>SS8022</b>	<b>375,740</b>
ADD - REVENUES AND OTHER SOURCES	743,910		725,123
DEDUCT - EXPENDITURES AND OTHER USES	735,847		727,913
<b>Fund Balance - End of Year</b>	<b>375,740</b>	<b>SS8029</b>	<b>372,950</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	706,431	SS1049N	881,435
Est Rev - Departmental Income	18,430	SS1299N	18,430
Est Rev - Use of Money And Property	455	SS2499N	505
<b>TOTAL Estimated Revenues</b>	<b>725,316</b>		<b>900,370</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>725,316</b>		<b>900,370</b>



TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Home And Community Services	714,931	SS8999N	890,070
App - Debt Service	10,385	SS9899N	10,300
<b>TOTAL Appropriations</b>	<b>725,316</b>		<b>900,370</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>725,316</b>		<b>900,370</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	130,467	SW200	252,198
Cash In Time Deposits	131,685	SW201	135,070
<b>TOTAL Cash</b>	<b>262,152</b>		<b>387,268</b>
Water Rents Receivable	49,273	SW350	51,577
<b>TOTAL Other Receivables (net)</b>	<b>49,273</b>		<b>51,577</b>
Due From Other Funds	56,387	SW391	52,754
<b>TOTAL Due From Other Funds</b>	<b>56,387</b>		<b>52,754</b>
Cash Special Reserves	29,651	SW230	29,680
Cash In Time Deposits Special Reserves	61,072	SW231	61,132
<b>TOTAL Restricted Assets</b>	<b>90,723</b>		<b>90,812</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>458,535</b>		<b>582,411</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		SW600	2,061
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>2,061</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>2,061</b>
<b>Fund Balance</b>			
Capital Reserve	3,105	SW878	29,680
Reserve For Repairs	87,618	SW882	61,132
<b>TOTAL Restricted Fund Balance</b>	<b>90,723</b>		<b>90,812</b>
Assigned Unappropriated Fund Balance	367,812	SW915	489,538
<b>TOTAL Assigned Fund Balance</b>	<b>367,812</b>		<b>489,538</b>
<b>TOTAL Fund Balance</b>	<b>458,535</b>		<b>580,350</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>458,535</b>		<b>582,411</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	244,698	SW1001	299,015
<b>TOTAL Real Property Taxes</b>	<b>244,698</b>		<b>299,015</b>
Metered Water Sales	411,432	SW2140	426,452
Interest & Penalties On Water Rents	8,329	SW2148	6,260
<b>TOTAL Departmental Income</b>	<b>419,761</b>		<b>432,712</b>
Interest And Earnings	643	SW2401	250
<b>TOTAL Use of Money And Property</b>	<b>643</b>		<b>250</b>
Unclassified (specify)	262	SW2770	14
<b>TOTAL Miscellaneous Local Sources</b>	<b>262</b>		<b>14</b>
<b>TOTAL Revenues</b>	<b>665,364</b>		<b>731,991</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>665,364</b>		<b>731,991</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Payment of MTA Payroll Tax, Contr Expend	747	SW19804	764
<b>TOTAL Payment of MTA Payroll Tax</b>	<b>747</b>		<b>764</b>
<b>TOTAL General Government Support</b>	<b>747</b>		<b>764</b>
Water Administration, Pers Serv	220,746	SW83101	221,737
Water Administration, Equip & Cap Outlay		SW83102	14,110
Water Administration, Contr Expend	24,861	SW83104	17,578
<b>TOTAL Water Administration</b>	<b>245,607</b>		<b>253,425</b>
Source Supply Pwr & Pump, Equip & Cap Outlay		SW83202	
Source Supply Pwr & Pump, Contr Expend	89,485	SW83204	126,288
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>89,485</b>		<b>126,288</b>
Water Purification, Contr Expend	28,283	SW83304	30,353
<b>TOTAL Water Purification</b>	<b>28,283</b>		<b>30,353</b>
Water Trans & Distrib, Equip & Cap Outlay	729	SW83402	
Water Trans & Distrib, Contr Expend	51,393	SW83404	70,941
<b>TOTAL Water Trans &amp; Distrib</b>	<b>52,122</b>		<b>70,941</b>
<b>TOTAL Home And Community Services</b>	<b>415,497</b>		<b>481,007</b>
State Retirement, Empl Bnfts	29,838	SW90108	26,934
Social Security , Empl Bnfts	16,745	SW90308	16,774
Worker's Compensation, Empl Bnfts	8,158	SW90408	8,111
Disability Insurance, Empl Bnfts	124	SW90558	105
Hospital & Medical (dental) Ins, Empl Bnft	45,710	SW90608	54,137
<b>TOTAL Employee Benefits</b>	<b>100,575</b>		<b>106,061</b>
Debt Principal, Serial Bonds	12,466	SW97106	12,911
<b>TOTAL Debt Principal</b>	<b>12,466</b>		<b>12,911</b>
Debt Interest, Serial Bonds	9,813	SW97107	9,433
<b>TOTAL Debt Interest</b>	<b>9,813</b>		<b>9,433</b>
<b>TOTAL Expenditures</b>	<b>539,098</b>		<b>610,176</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>539,098</b>		<b>610,176</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes In Fund Balance</b>			
Fund Balance - Beginning of Year	332,269	SW8021	458,535
Restated Fund Balance - Beg of Year	332,269	SW8022	458,535
ADD - REVENUES AND OTHER SOURCES	665,364		731,991
DEDUCT - EXPENDITURES AND OTHER USES	539,098		610,176
Fund Balance - End of Year	458,535	SW8029	580,350

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	299,015	SW1049N	257,813
Est Rev - Departmental Income	454,011	SW1299N	453,836
Est Rev - Use of Money And Property	950	SW2499N	950
<b>TOTAL Estimated Revenues</b>	<b>753,976</b>		<b>712,599</b>
Appropriated Fund Balance		SW599N	80,000
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>80,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>753,976</b>		<b>792,599</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Home And Community Services	617,817	SW8999N	650,434
App - Employee Benefits	113,813	SW9199N	119,770
App - Debt Service	22,346	SW9899N	22,395
<b>TOTAL Appropriations</b>	<b>753,976</b>		<b>792,599</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>753,976</b>		<b>792,599</b>



TOWN OF Chester  
 Annual Update Document  
 For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		TA200	
Cash In Time Deposits		TA201	
<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 Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Total Non-Current Govt Liabilities	10,935,830	W129	6,608,316
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>10,935,830</b>		<b>6,608,316</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>10,935,830</b>		<b>6,608,316</b>

TOWN OF Chester  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	4,472,848	W638	747,413
Compensated Absences	573,390	W687	570,903
<b>TOTAL Other Liabilities</b>	<b>5,046,238</b>		<b>1,318,316</b>
Bonds Payable	5,889,500	W628	5,290,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>5,889,500</b>		<b>5,290,000</b>
<b>TOTAL Liabilities</b>	<b>10,935,738</b>		<b>6,608,316</b>
<b>TOTAL Liabilities</b>	<b>10,935,738</b>		<b>6,608,316</b>

Statement of Indebtedness  
For the Fiscal Year Ending 2021

County of: Orange  
Municipal Code: 330315700000

First Year	Debt Code	Description	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
2020	BAN E	Garage & Equipment		11/04/2020	11/04/2021	1.59%		\$1,310,000	\$1,310,000	\$1,310,000	\$0	\$0	\$0	\$0
2021	BAN E	GARAGE & EQUIPMENT	Y	11/03/2021	11/03/2022	0.36%		\$1,260,000	\$0	\$1,310,000	\$0	\$0	\$0	\$1,260,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>														
2018	BOND E	WATER		06/05/2018	06/05/2038	3.00%		\$325,000	\$305,411	\$12,911	\$0	\$0	\$0	\$292,500
2014	BOND N	REFUNDING SERIAL BONDS		09/17/2014	08/01/2025	2.00%	Y	\$2,565,000	\$920,000	\$305,000	\$0	\$0	\$0	\$615,000
2019	BOND N	Buildings		03/21/2019	03/01/2034	3.50%	Y	\$1,515,000	\$1,460,000	\$80,000	\$0	\$0	\$0	\$1,380,000
2018	BOND N	POLICE BUILDING		06/05/2018	06/01/2038	3.00%		\$1,850,000	\$1,738,493	\$73,493	\$0	\$0	\$0	\$1,665,000
2018	BOND N	SENIOR CENTER		06/05/2018	06/01/2038	3.00%		\$1,475,000	\$1,386,096	\$58,596	\$0	\$0	\$0	\$1,327,500
2011	BOND N	Ambulance Building		04/28/2004	04/15/2021	4.10%		\$60,000	\$60,000	\$60,000	\$0	\$0	\$0	\$0
2011	BOND N	Sewer		03/15/2002	03/15/2022	6.00%		\$19,500	\$19,500	\$9,500	\$0	\$0	\$0	\$10,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>														
									\$5,889,500	\$599,500	\$0	\$0	\$0	\$5,290,000
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$7,199,500	\$1,909,500	\$0	\$0	\$0	\$6,550,000

TOWN OF Chester  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2021

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$350.00
Demand Deposits	9Z2011	\$1,239,649.00
Time Deposits	9Z2021	\$3,947,062.00
<b>Total</b>		<b>\$5,187,061.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,729,463.00
<b>Total</b>		<b>\$5,229,463.00</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 Chester  
Bank Reconciliation  
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-2820	\$2	\$0	\$0	\$2
*****-0263	\$415,106	\$25	\$0	\$415,131
*****-0533	\$1	\$0	\$0	\$1
*****-0871	\$976,071	\$0	\$63	\$976,008
*****-1289	\$296,697	\$0	\$5	\$296,692
*****-1387	\$59,886	\$0	\$1	\$59,885
*****-1804	\$500	\$0	\$477	\$23
*****-2817	\$15	\$0	\$0	\$15
*****-2848	\$1	\$0	\$0	\$1
*****-2851	\$1	\$0	\$0	\$1
*****-2865	\$1	\$0	\$0	\$1
*****-2879	\$1	\$0	\$0	\$1
*****-2896	\$1	\$0	\$0	\$1
*****-4762	\$1	\$0	\$0	\$1
*****-5685	\$13,819	\$0	\$0	\$13,819
*****-5948	\$2,453,556	\$0	\$121	\$2,453,435
*****-8392	\$182,099	\$3,400	\$9	\$185,490
*****-8402	\$166,016	\$10	\$2	\$166,024
*****-8415	\$112,074	\$0	\$0	\$112,074
*****-8431	\$79,127	\$0	\$353	\$78,774
*****-8444	\$48,883	\$0	\$0	\$48,883
*****-8457	\$36,581	\$353	\$0	\$36,934
*****-8460	\$65,396	\$0	\$0	\$65,396
*****-8473	\$22,208	\$0	\$0	\$22,208
*****-0506	\$51,355	\$0	\$0	\$51,355
*****-0496	\$28,628	\$0	\$28,628	\$0
*****-5372	\$191,456	\$0	\$14,260	\$177,196

TOWN OF Chester  
Bank Reconciliation  
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8538	\$27,380	\$0	\$0	\$27,380
				Total Adjusted Bank Balance
				\$5,186,731
				Petty Cash
				\$350.00
				Adjustments
				\$ .00
			9ZCASH	*
				\$5,187,081
			9ZCASHB	*
				\$5,187,061
				* Must be equal



TOWN OF Chester  
Local Government Questionnaire  
For the Fiscal Year Ending 2021

	<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>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>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</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>
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 Chester  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2021

<b>Total Full Time Employees:</b>		49			
<b>Total Part Time Employees:</b>		9			
<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	\$393,270.00	32	6	
90158	Police and Fire Retirement	\$511,892.00	15		
90258	Local Pension Fund				
90308	Social Security	\$378,385.00	49	9	
90408	Worker's Compensation Insurance	\$159,915.00	49	9	
90458	Life Insurance	\$686.00	4		
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$3,409.00	49	9	
90608	Hospital and Medical (Dental) Insurance	\$1,538,252.00	42		25
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$2,985,809.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$2,985,808.00</b>			

TOWN OF Chester  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$6,585	15,422	gallons	
Diesel Fuel	\$30,273	13,977	gallons	
Fuel Oil			gallons	
Natural Gas	\$25,374	23,260	cubic feet	
Electricity	\$115,356	592,340	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Robert Valentine, hereby certify that I am the Chief Fiscal Officer of the Town of Chester, and that the information provided in the annual financial report of the Town of Chester, for the fiscal year ended 12/31/2021, 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 Chester, and adopted by me as my signature for use in conjunction with the filing of the Town of Chester 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Chester's annual financial report for the fiscal year ended 12/31/2021 and filed by means of electronic data transmission.

Philip G Mynio CPA  
Name of Report Preparer if different than Chief Fiscal Officer

Robert Valentine  
Name

(845) 469-7000  
Telephone Number

Supervisor  
Title

1786 Kings Hwy, Chester NY 10918  
Official Address

02/24/2022  
Date of Certification

(845) 469-7000  
Official Telephone Number

TOWN OF Chester  
Financial Comments  
For the Fiscal Year Ending 2021

Thank you, 330315700000 from the TOWN of CHESTER, for your Submission to the Local Government and School Accountability Data Exchange System on 02/24/2022 05:18:43 PM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFSDex website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at 1-866-321-8503 option 4.

All submissions are subject to verification by OSC.

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