

NOT FINAL

**Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025**

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**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\*\*\*

**Certification Statement**

I, Brandon Holdridge (LG330315700000C), hereby certify that I am the Chief Financial 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 12/31/2025, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- B - General Town-Outside Village
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SD - Special District(s) Drainage
- SM - Special District(s) Miscellaneous
- SR - Special District(s) Refuse and Garbage
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$657,083.00	\$654,141.00	\$1,250,630.00
201 - Cash In Time Deposits	\$432,552.00	\$698,408.00	\$816,132.00
210 - Petty Cash	\$200.00	\$50.00	\$50.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,089,835.00</b>	<b>\$1,352,599.00</b>	<b>\$2,066,812.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$16,610.00	\$158,081.00	\$1,015.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$16,610.00</b>	<b>\$158,081.00</b>	<b>\$1,015.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$1,672,105.00	-	-
<b>Total for Investments</b>	<b>\$1,672,105.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$104,599.00	\$109,141.00	\$38,238.00
454 - Leases Receivable	\$970,855.00	\$967,277.00	\$958,943.00
<b>Total for Net Other Receivables</b>	<b>\$1,075,454.00</b>	<b>\$1,076,418.00</b>	<b>\$997,181.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$638.00	-	\$48,506.00
410 - Due from State and Federal Government	-	\$6,806.00	\$56,285.00

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
440 - Due from Other Governments <i>4th Qtr Mortgage Tax</i>	\$164,312.00	-	\$36,570.00
<b>Total for Due From</b>	<b>\$164,950.00</b>	<b>\$6,806.00</b>	<b>\$141,361.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$165,068.00	\$79,637.00	\$101,402.00
<b>Total for Other Assets</b>	<b>\$165,068.00</b>	<b>\$79,637.00</b>	<b>\$101,402.00</b>
<b>Total for Assets</b>	<b>\$4,184,022.00</b>	<b>\$2,673,541.00</b>	<b>\$3,307,771.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$4,184,022.00</b>	<b>\$2,673,541.00</b>	<b>\$3,307,771.00</b>

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$428,575.00	\$23,471.00	\$120,725.00
601 - Accrued Liabilities	\$59,321.00	\$199,725.00	-
730 - Guaranty & Bid Deposits	\$589,407.00	\$577,736.00	\$460,581.00
<b>Total for Payables</b>	<b>\$1,077,303.00</b>	<b>\$800,932.00</b>	<b>\$581,306.00</b>
<b>Payroll Liabilities</b>			
721 - NYS Income Tax	\$190.00	\$190.00	-
722 - Federal Income Tax	\$376.00	\$376.00	-
726 - Social Security Tax	\$247.00	\$248.00	-
729 - Employee Annuities	\$300.00	\$300.00	\$300.00
<b>Total for Payroll Liabilities</b>	<b>\$1,113.00</b>	<b>\$1,114.00</b>	<b>\$300.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,215.00	\$13,966.00	\$154,371.00
631 - Due To Other Governments <i>Court fees to State</i>	\$31,820.00	-	\$17,673.00
718 - State Retirement	\$12,583.00	\$11,621.00	\$10,656.00
<b>Total for Due to</b>	<b>\$45,618.00</b>	<b>\$25,587.00</b>	<b>\$182,700.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$26.00	\$425,179.00

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
719 - Disability Insurance	\$451.00	\$381.00	\$821.00
720 - Group Insurance	\$5,618.00	\$5,966.00	\$3,464.00
724 - Association and Union Dues	\$6,164.00	\$6,239.00	\$6,289.00
<b>Total for Other Liabilities</b>	<b>\$12,233.00</b>	<b>\$12,612.00</b>	<b>\$435,753.00</b>
<b>Total for Liabilities</b>	<b>\$1,136,267.00</b>	<b>\$840,245.00</b>	<b>\$1,200,059.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>19 Leases from deferred outflow</i>	\$893,635.00	\$928,504.00	\$951,082.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$893,635.00</b>	<b>\$928,504.00</b>	<b>\$951,082.00</b>
<b>Total for Deferred Inflows</b>	<b>\$893,635.00</b>	<b>\$928,504.00</b>	<b>\$951,082.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$165,068.00	\$79,637.00	\$101,402.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$165,068.00</b>	<b>\$79,637.00</b>	<b>\$101,402.00</b>
<b>Restricted Fund Balance</b>			
870 - General Reserve	\$16,610.00	\$158,081.00	-
899 - Other Restricted Fund Balance	-	-	\$1,015.00
<b>Total for Restricted Fund Balance</b>	<b>\$16,610.00</b>	<b>\$158,081.00</b>	<b>\$1,015.00</b>
<b>Assigned Fund Balance</b>			

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**A - General  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
914 - Assigned Appropriated Fund Balance	\$1,341,625.00	-	\$400,000.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,341,625.00</b>	<b>\$0.00</b>	<b>\$400,000.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$630,817.00	\$667,074.00	\$654,213.00
<b>Total for Unassigned Fund Balance</b>	<b>\$630,817.00</b>	<b>\$667,074.00</b>	<b>\$654,213.00</b>
<b>Total for Fund Balance</b>	<b>\$2,154,120.00</b>	<b>\$904,792.00</b>	<b>\$1,156,630.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$4,184,022.00</b>	<b>\$2,673,541.00</b>	<b>\$3,307,771.00</b>

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$3,808,265.00	\$3,117,563.00	\$2,572,986.00
<b>Total for Property Taxes</b>	<b>\$3,808,265.00</b>	<b>\$3,117,563.00</b>	<b>\$2,572,986.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$130,212.00	\$58,749.00	\$161,929.00
1089 - Other Tax Items	\$286.00	\$8,161.00	-
1090 - Interest and Penalties on Real Prop Taxes	\$5,604.00	\$18,613.00	\$22,400.00
<b>Total for Property Tax Items</b>	<b>\$136,102.00</b>	<b>\$85,523.00</b>	<b>\$184,329.00</b>
<b>Non-Property Tax Items</b>			
1113 - Tax on Hotel Room Occupancy	\$136,049.00	-	-
1170 - Franchise Tax	-	-	\$22.00
<b>Total for Non-Property Tax Items</b>	<b>\$136,049.00</b>	<b>\$0.00</b>	<b>\$22.00</b>
<b>Departmental Income</b>			
1232 - Tax Collector Fees	-	-	\$170.00
1255 - Clerk Fees	\$2,356.00	\$2,543.00	\$2,430.00
2001 - Park and Recreational Charges	\$129,356.00	\$99,874.00	\$112,827.00
2025 - Special Recreational Facility Charges	\$268,602.00	\$246,568.00	\$289,977.00
2089 - Other Culture and Recreation Income	-	-	\$1,042.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Departmental Income</b>	<b>\$400,314.00</b>	<b>\$348,985.00</b>	<b>\$406,446.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$107,540.00	\$89,136.00	\$61,632.00
2410 - Rental of Real Property	\$4,540.00	\$5,491.00	\$25,410.00
2421 - Lease Payments Collected	\$19,149.00	\$19,149.00	-
<b>Total for Use of Money and Property</b>	<b>\$131,229.00</b>	<b>\$113,776.00</b>	<b>\$87,042.00</b>
<b>Licenses and Permits</b>			
2544 - Dog Licenses	\$7,606.00	\$8,568.00	\$8,732.00
<b>Total for Licenses and Permits</b>	<b>\$7,606.00</b>	<b>\$8,568.00</b>	<b>\$8,732.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$217,159.00	\$226,814.00	\$194,163.00
2611 - Fines and Penalties Dog Cases	\$350.00	\$850.00	-
<b>Total for Fines and Forfeitures</b>	<b>\$217,509.00</b>	<b>\$227,664.00</b>	<b>\$194,163.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	-	-	\$510.00
2660 - Sales of Real Property	\$1,341,626.00	-	-
2665 - Sales of Equipment	\$660.00	-	-
2680 - Insurance Recoveries	\$19,323.00	-	\$250.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$1,361,609.00</b>	<b>\$0.00</b>	<b>\$760.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$50.00	\$22,458.00	\$685.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2705 - Gifts and Donations	\$47,513.00	\$20,020.00	\$24,906.00
2706 - Grants From Local Governments	\$11,202.00	\$9,998.00	\$12,500.00
2710 - Premium on Obligations	-	-	\$1,881.00
2770 - Unclassified <i>Lease Adjustment Audit Adjustment</i>	\$5,613.00	\$10,521.00	\$6,935.00
<b>Total for Other Revenues</b>	<b>\$64,378.00</b>	<b>\$62,997.00</b>	<b>\$46,907.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$72,860.00	-	\$27,894.00
3005 - State Aid Mortgage Tax	\$542,589.00	\$469,705.00	\$598,175.00
3089 - State Aid Other <i>Invasive species grant</i>	\$8,495.00	\$6,806.00	-
3989 - State Aid Other Home and Community Service	-	\$69,510.00	\$185,025.00
<b>Total for State Aid</b>	<b>\$623,944.00</b>	<b>\$546,021.00</b>	<b>\$811,094.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	-	\$425,179.00	\$233,377.00
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$425,179.00</b>	<b>\$233,377.00</b>
<b>Total for Revenues</b>	<b>\$6,887,005.00</b>	<b>\$4,936,276.00</b>	<b>\$4,545,858.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$41,503.00	\$1,493.00	\$32,480.00
<b>Total for Operating Transfers</b>	<b>\$41,503.00</b>	<b>\$1,493.00</b>	<b>\$32,480.00</b>

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Other Sources</b>	<b>\$41,503.00</b>	<b>\$1,493.00</b>	<b>\$32,480.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$6,928,508.00</b>	<b>\$4,937,769.00</b>	<b>\$4,578,338.00</b>

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$72,464.00	\$71,000.00	\$69,293.00
10104 - Legislative Board - Contractual	\$38,435.00	\$43,036.00	\$57,662.00
<b>Total for Legislative Board</b>	<b>\$110,899.00</b>	<b>\$114,036.00</b>	<b>\$126,955.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$318,693.00	\$337,377.00	\$306,246.00
11102 - Municipal Court - Equipment and Capital Outlay	-	\$563.00	-
11104 - Municipal Court - Contractual	\$26,611.00	\$11,584.00	\$10,516.00
<b>Total for Judicial</b>	<b>\$345,304.00</b>	<b>\$349,524.00</b>	<b>\$316,762.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$322,655.00	\$296,871.00	\$290,415.00
12202 - Supervisor - Equipment and Capital Outlay	\$741.00	\$3,046.00	\$3,687.00
12204 - Supervisor - Contractual	\$29,215.00	\$46,511.00	\$26,915.00
<b>Total for Executive</b>	<b>\$352,611.00</b>	<b>\$346,428.00</b>	<b>\$321,017.00</b>
<b>Finance</b>			
13204 - Auditor - Contractual	\$33,448.00	\$47,594.00	\$48,475.00
13301 - Tax Collection - Personal Services	\$21,586.00	\$19,187.00	\$17,688.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
13304 - Tax Collection - Contractual	\$6,407.00	\$4,018.00	\$8,003.00
13401 - Budget - Personal Services	\$15,000.00	\$15,000.00	\$15,000.00
13551 - Assessment - Personal Services	\$26,400.00	\$28,002.00	\$26,202.00
13552 - Assessment - Equipment and Capital Outlay	\$178.00	\$1,043.00	-
13554 - Assessment - Contractual	\$225,113.00	\$216,985.00	\$196,414.00
13601 - Tax Arrears Board - Personal Services	\$3,267.00	\$3,267.00	\$2,636.00
<b>Total for Finance</b>	<b>\$331,399.00</b>	<b>\$335,096.00</b>	<b>\$314,418.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$165,953.00	\$151,842.00	\$173,878.00
14102 - Clerk - Equipment and Capital Outlay	-	\$1,544.00	-
14104 - Clerk - Contractual	\$10,890.00	\$10,657.00	\$13,927.00
14204 - Law - Contractual	\$144,651.00	\$112,738.00	\$123,761.00
14404 - Engineer - Contractual	\$33,301.00	\$34,591.00	-
14601 - Records Management - Personal Services	\$26,862.00	\$26,054.00	\$25,214.00
14604 - Records Management - Contractual	\$29,922.00	\$27,586.00	\$21,507.00
<b>Total for Municipal Staff</b>	<b>\$411,579.00</b>	<b>\$365,012.00</b>	<b>\$358,287.00</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	-	\$35,775.00	\$34,422.00
16204 - Operation of Plant - Contractual	\$730,604.00	\$123,572.00	\$151,832.00
<b>Total for Shared Services</b>	<b>\$730,604.00</b>	<b>\$159,347.00</b>	<b>\$186,254.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$412,968.00	\$392,314.00	\$263,105.00
19204 - Municipal Association Dues - Contractual	\$1,500.00	\$1,600.00	\$1,600.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
19304 - Judgements and Claims - Contractual	\$210,975.00	\$209,272.00	\$195,000.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$5,386.00	\$3,993.00	\$4,896.00
<b>Total for Special Items</b>	<b>\$630,829.00</b>	<b>\$607,179.00</b>	<b>\$464,601.00</b>
<b>Total for General Government Support</b>	<b>\$2,913,225.00</b>	<b>\$2,276,622.00</b>	<b>\$2,088,294.00</b>
<b>Public Safety</b>			
<b>Animal Control</b>			
35104 - Dog Control - Contractual	\$50,550.00	\$41,232.00	\$43,756.00
<b>Total for Animal Control</b>	<b>\$50,550.00</b>	<b>\$41,232.00</b>	<b>\$43,756.00</b>
<b>Other Public Safety</b>			
36401 - Civil Defense - Personal Services	\$100.00	\$100.00	\$100.00
<b>Total for Other Public Safety</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>\$100.00</b>
<b>Total for Public Safety</b>	<b>\$50,650.00</b>	<b>\$41,332.00</b>	<b>\$43,856.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$151,001.00	\$149,378.00	\$143,757.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	\$972.00	-
50104 - Highway and Street Administration - Contractual	\$16,320.00	\$15,825.00	\$14,444.00
51321 - Garage - Personal Services	\$12,702.00	\$8,510.00	\$9,463.00
51322 - Garage - Equipment and Capital Outlay	-	\$4,752.00	\$7,000.00
51324 - Garage - Contractual	\$66,177.00	\$71,890.00	\$48,400.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Highway</b>	<b>\$246,200.00</b>	<b>\$251,327.00</b>	<b>\$223,064.00</b>
<b>Public Transportation</b>			
56304 - Bus Operations - Contractual	\$33,333.00	-	-
<b>Total for Public Transportation</b>	<b>\$33,333.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Transportation</b>	<b>\$279,533.00</b>	<b>\$251,327.00</b>	<b>\$223,064.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
67722 - Programs for the Aging - Equipment and Capital Outlay	-	\$70,072.00	\$56,285.00
67724 - Programs for the Aging - Contractual	\$30,870.00	\$12,166.00	\$23,093.00
<b>Total for Economic Opportunity and Development</b>	<b>\$30,870.00</b>	<b>\$82,238.00</b>	<b>\$79,378.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$30,870.00</b>	<b>\$82,238.00</b>	<b>\$79,378.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71101 - Parks - Personal Services	\$265,302.00	\$254,067.00	\$220,626.00
71102 - Parks - Equipment and Capital Outlay	\$135,935.00	\$7,188.00	\$16,638.00
71104 - Parks - Contractual	\$44,522.00	\$41,509.00	\$68,449.00
71401 - Playground and Recreation Centers - Personal Services	\$64,489.00	\$56,315.00	\$51,174.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	-	\$678.00	\$1,707.00
71404 - Playground and Recreation Centers - Contractual	\$157,186.00	\$143,518.00	\$217,867.00
71451 - Joint Recreation Projects - Personal Services	\$5,224.00	\$1,815.00	\$7,390.00

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
71452 - Joint Recreation Projects - Equipment and Capital Outlay	\$9,270.00	-	\$1,000.00
71454 - Joint Recreation Projects - Contractual	\$37,840.00	\$6,642.00	\$9,845.00
<b>Total for Recreation</b>	<b>\$719,768.00</b>	<b>\$511,732.00</b>	<b>\$594,696.00</b>
<b>Culture</b>			
75101 - Historian - Personal Services	\$1,605.00	\$1,605.00	\$1,558.00
75104 - Historian - Contractual	\$2,468.00	\$1,897.00	\$3,494.00
75601 - Performing Arts, Other - Personal Services	\$117,777.00	\$98,823.00	\$97,157.00
75602 - Performing Arts, Other - Equipment and Capital Outlay	-	\$13,454.00	\$25,000.00
75604 - Performing Arts, Other - Contractual	\$2,675.00	\$151,985.00	\$282,806.00
<b>Total for Culture</b>	<b>\$124,525.00</b>	<b>\$267,764.00</b>	<b>\$410,015.00</b>
<b>Total for Culture and Recreation</b>	<b>\$844,293.00</b>	<b>\$779,496.00</b>	<b>\$1,004,711.00</b>
<b>Home and Community Services</b>			
<b>Community Development</b>			
86764 - Provisions for Public Services - Contractual	\$7,500.00	-	-
<b>Total for Community Development</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Natural Resources</b>			
87104 - Conservation - Contractual	\$693.00	-	-
<b>Total for Natural Resources</b>	<b>\$693.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Home and Community Services</b>	<b>\$8,193.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Chester  
Annual Financial Report  
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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$183,144.00	\$172,089.00	\$133,129.00
90308 - Social Security - Employee Benefits	\$119,095.00	\$116,837.00	\$111,225.00
90408 - Workers' Compensation - Employee Benefits	\$37,831.00	\$49,398.00	\$49,469.00
90458 - Life Insurance - Employee Benefits	\$846.00	\$318.00	-
90508 - Unemployment Insurance - Employee Benefits	\$2,440.00	\$25,228.00	-
90558 - Disability Insurance - Employee Benefits	\$1,252.00	\$1,274.00	\$1,033.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$793,848.00	\$753,825.00	\$613,236.00
<b>Total for Employee Benefits</b>	<b>\$1,138,456.00</b>	<b>\$1,118,969.00</b>	<b>\$908,092.00</b>
<b>Total for Employee Benefits</b>	<b>\$1,138,456.00</b>	<b>\$1,118,969.00</b>	<b>\$908,092.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$261,678.00	\$259,657.00	\$252,637.00
97107 - Serial Bonds - Debt Interest	\$75,799.00	\$83,594.00	\$90,991.00
97306 - Bond Anticipation Notes - Debt Principal	\$45,000.00	\$50,000.00	\$45,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$18,853.00	\$25,263.00	\$25,722.00
<b>Total for Debt Service</b>	<b>\$401,330.00</b>	<b>\$418,514.00</b>	<b>\$414,350.00</b>
<b>Total for Debt Service</b>	<b>\$401,330.00</b>	<b>\$418,514.00</b>	<b>\$414,350.00</b>
<b>Total for Expenditures</b>	<b>\$5,666,550.00</b>	<b>\$4,968,498.00</b>	<b>\$4,761,745.00</b>

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Mowing of Knappsview</i>	\$2,361.00	\$227,635.00	\$213,149.00
<b>Total for Interfund Transfers</b>	<b>\$2,361.00</b>	<b>\$227,635.00</b>	<b>\$213,149.00</b>
<b>Total for Interfund Transfers</b>	<b>\$2,361.00</b>	<b>\$227,635.00</b>	<b>\$213,149.00</b>
<b>Total for Other Uses</b>	<b>\$2,361.00</b>	<b>\$227,635.00</b>	<b>\$213,149.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$5,668,911.00</b>	<b>\$5,196,133.00</b>	<b>\$4,974,894.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$904,792.00	\$1,156,629.00	\$1,526,359.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$6,527.00	\$26,826.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$10,268.00	-	-
<i>Audit Adjustments</i>			
8022 - Restated Fund Balance - Beginning of Year	\$894,524.00	\$1,163,156.00	\$1,553,185.00
Add Revenues and Other Sources	\$6,928,508.00	\$4,937,769.00	\$4,578,338.00
Deduct Expenditures and Other Uses	\$5,668,911.00	\$5,196,133.00	\$4,974,894.00
8029 - Fund Balance - End of Year	\$2,154,121.00	\$904,792.00	\$1,156,629.00

NO

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$3,189,180.00	\$3,808,265.00	\$3,117,563.00
1099 - Est Rev - Property Tax Items	\$86,553.00	\$113,304.00	\$116,335.00
1199 - Est Rev - Non-Property Tax Items	\$275,000.00	-	-
2199 - Est Rev - Departmental Income	\$145,500.00	\$469,250.00	\$171,000.00
2499 - Est Rev - Use of Money and Property	\$99,000.00	\$75,700.00	\$4,500.00
2599 - Est Rev - Licenses and Permits	\$7,000.00	\$8,500.00	\$8,000.00
2649 - Est Rev - Fines and Forfeitures	\$225,000.00	\$215,000.00	\$250,400.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$5,000.00	-
2799 - Est Rev - Other Revenues	\$154,000.00	\$28,500.00	\$252,200.00
3099 - Est Rev - State Aid	\$475,000.00	\$625,000.00	\$650,000.00
4099 - Est Rev - Federal Aid	-	\$40,000.00	\$34,000.00
<b>Total for Estimated Revenue</b>	<b>\$4,656,233.00</b>	<b>\$5,388,519.00</b>	<b>\$4,603,998.00</b>
<b>Estimated Other Sources</b>			
5799 - Est Rev - Proceeds of Obligations	\$120,000.00	-	-
599 - Appropriated Fund Balance	\$1,341,625.00	-	\$400,000.00
<b>Total for Estimated Other Sources</b>	<b>\$1,461,625.00</b>	<b>\$0.00</b>	<b>\$400,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$6,117,858.00</b>	<b>\$5,388,519.00</b>	<b>\$5,003,998.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$2,441,662.00	\$2,441,622.00	\$2,129,157.00
3999 - App - Public Safety	\$63,953.00	\$48,603.00	\$47,408.00
5999 - App - Transportation	\$423,676.00	\$292,448.00	\$303,758.00
6999 - App - Economic Assistance and Opportunity	\$58,500.00	\$32,000.00	\$42,000.00
7999 - App - Culture and Recreation	\$766,855.00	\$877,545.00	\$973,446.00
8999 - App - Home and Community Services	\$9,500.00	\$9,500.00	-
9199 - App - Employee Benefits	\$1,303,000.00	\$1,244,640.00	\$1,009,228.00
9899 - App - Debt Service	\$1,030,712.00	\$436,161.00	\$499,001.00
<b>Total for Estimated Appropriations</b>	<b>\$6,097,858.00</b>	<b>\$5,382,519.00</b>	<b>\$5,003,998.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$20,000.00	\$6,000.00	-
<b>Total for Estimated Other Uses</b>	<b>\$20,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$6,117,858.00</b>	<b>\$5,388,519.00</b>	<b>\$5,003,998.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$364,408.00	\$369,486.00	\$181,193.00
201 - Cash In Time Deposits	\$35,377.00	\$1,255,275.00	\$656,871.00
210 - Petty Cash	\$100.00	\$100.00	\$100.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$399,885.00</b>	<b>\$1,624,861.00</b>	<b>\$838,164.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$25,638.00	\$100,000.00	-
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$25,638.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$49,749.00	-	-
<b>Total for Investments</b>	<b>\$49,749.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$79,024.00	\$4,502.00	-
<b>Total for Net Other Receivables</b>	<b>\$79,024.00</b>	<b>\$4,502.00</b>	<b>\$0.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$8,722.00	\$446.00
440 - Due from Other Governments <i>4th Qtr Sales Tax, 3rd Qtr County Stop DWI, Alarm fee Relevy</i>	\$473,791.00	\$455,848.00	\$474,952.00

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Due From</b>	<b>\$473,791.00</b>	<b>\$464,570.00</b>	<b>\$475,398.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$292,360.00	\$63,859.00	\$211,384.00
<b>Total for Other Assets</b>	<b>\$292,360.00</b>	<b>\$63,859.00</b>	<b>\$211,384.00</b>
<b>Total for Assets</b>	<b>\$1,320,447.00</b>	<b>\$2,257,792.00</b>	<b>\$1,524,946.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,320,447.00</b>	<b>\$2,257,792.00</b>	<b>\$1,524,946.00</b>

NOT A FINANCIAL STATEMENT

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$46,239.00	\$9,595.00	\$42,536.00
601 - Accrued Liabilities	\$133,753.00	\$656,460.00	-
730 - Guaranty & Bid Deposits	\$363,990.00	\$359,286.00	\$288,781.00
<b>Total for Payables</b>	<b>\$543,982.00</b>	<b>\$1,025,341.00</b>	<b>\$331,317.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$151.00	-	\$6,663.00
<b>Total for Due to</b>	<b>\$151.00</b>	<b>\$0.00</b>	<b>\$6,663.00</b>
<b>Total for Liabilities</b>	<b>\$544,133.00</b>	<b>\$1,025,341.00</b>	<b>\$337,980.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$292,360.00	\$63,859.00	\$211,384.00
807 - Must Remain Intact	-	\$288,781.00	-
<b>Total for Nonspendable Fund Balance</b>	<b>\$292,360.00</b>	<b>\$352,640.00</b>	<b>\$211,384.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$25,638.00	\$100,000.00	-
<b>Total for Restricted Fund Balance</b>	<b>\$25,638.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	\$300,000.00	\$250,000.00
915 - Assigned Unappropriated Fund Balance	\$458,316.00	\$479,811.00	\$725,582.00
<b>Total for Assigned Fund Balance</b>	<b>\$458,316.00</b>	<b>\$779,811.00</b>	<b>\$975,582.00</b>
<b>Total for Fund Balance</b>	<b>\$776,314.00</b>	<b>\$1,232,451.00</b>	<b>\$1,186,966.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,320,447.00</b>	<b>\$2,257,792.00</b>	<b>\$1,524,946.00</b>

NOT FINISHED

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$3,116,153.00	\$2,941,207.00	\$2,724,499.00
<b>Total for Property Taxes</b>	<b>\$3,116,153.00</b>	<b>\$2,941,207.00</b>	<b>\$2,724,499.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,398,588.00	\$1,358,587.00	\$1,366,428.00
1170 - Franchise Tax	\$115,492.00	\$101,198.00	\$108,435.00
<b>Total for Non-Property Tax Items</b>	<b>\$1,514,080.00</b>	<b>\$1,459,785.00</b>	<b>\$1,474,863.00</b>
<b>Departmental Income</b>			
1520 - Police Fees	\$290.00	\$715.00	\$6,145.00
1560 - Safety Inspection Fees	\$200,980.00	\$217,183.00	\$246,755.00
1603 - Vital Statistics Fees	\$2,058.00	\$1,352.00	\$1,536.00
2110 - Zoning Fees	\$525.00	\$650.00	\$525.00
2115 - Planning Board Fees	\$11,282.00	\$2,100.00	\$7,225.00
<b>Total for Departmental Income</b>	<b>\$215,135.00</b>	<b>\$222,000.00</b>	<b>\$262,186.00</b>
<b>Intergovernmental Charges</b>			
2260 - Public Safety Services Other Governments <i>BYRNE Grant for cameras, County Stop DWI</i>	\$112,722.00	\$25,749.00	\$21,919.00
<b>Total for Intergovernmental Charges</b>	<b>\$112,722.00</b>	<b>\$25,749.00</b>	<b>\$21,919.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$61,831.00	\$54,591.00	\$46,117.00
<b>Total for Use of Money and Property</b>	<b>\$61,831.00</b>	<b>\$54,591.00</b>	<b>\$46,117.00</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	\$3,200.00	\$6,030.00	\$1,405.00
<b>Total for Licenses and Permits</b>	<b>\$3,200.00</b>	<b>\$6,030.00</b>	<b>\$1,405.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$6,550.00	\$17,525.00	\$4,550.00
<b>Total for Fines and Forfeitures</b>	<b>\$6,550.00</b>	<b>\$17,525.00</b>	<b>\$4,550.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	-	\$2,125.00	\$4,228.00
2680 - Insurance Recoveries	\$24,087.00	\$15,212.00	\$5,082.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$24,087.00</b>	<b>\$17,337.00</b>	<b>\$9,310.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$1,900.00	-	-
2706 - Grants From Local Governments	\$5,456.00	-	-
2770 - Unclassified <i>School Resource Officer, Police Crash Report Revenue</i>	\$125,440.00	\$145,290.00	\$82,066.00
<b>Total for Other Revenues</b>	<b>\$132,796.00</b>	<b>\$145,290.00</b>	<b>\$82,066.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$3,113.00	\$37,444.00	\$3,709.00

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3389 - State Aid Other Public Safety	-	\$94,464.00	-
<b>Total for State Aid</b>	<b>\$3,113.00</b>	<b>\$131,908.00</b>	<b>\$3,709.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$419.00	-	-
<b>Total for Federal Aid</b>	<b>\$419.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$5,190,086.00</b>	<b>\$5,021,422.00</b>	<b>\$4,630,624.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$101,304.00	\$2,828.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$101,304.00</b>	<b>\$2,828.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$101,304.00</b>	<b>\$2,828.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$5,190,086.00</b>	<b>\$5,122,726.00</b>	<b>\$4,633,452.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Municipal Staff</b>			
14404 - Engineer - Contractual	\$52,380.00	\$24,254.00	\$82,103.00
<b>Total for Municipal Staff</b>	<b>\$52,380.00</b>	<b>\$24,254.00</b>	<b>\$82,103.00</b>
<b>Shared Services</b>			
16204 - Operation of Plant - Contractual	\$72,389.00	\$46,434.00	\$63,290.00
<b>Total for Shared Services</b>	<b>\$72,389.00</b>	<b>\$46,434.00</b>	<b>\$63,290.00</b>
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	\$3,606.00	\$13,859.00	-
19804 - Payment Of MTA Payroll Tax - Contractual	\$9,844.00	\$7,202.00	\$9,054.00
<b>Total for Special Items</b>	<b>\$13,450.00</b>	<b>\$21,061.00</b>	<b>\$9,054.00</b>
<b>Total for General Government Support</b>	<b>\$138,219.00</b>	<b>\$91,749.00</b>	<b>\$154,447.00</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31201 - Police - Personal Services	\$2,790,171.00	\$2,595,739.00	\$2,358,821.00
31202 - Police - Equipment and Capital Outlay	\$142,097.00	\$59,393.00	\$97,491.00
31204 - Police - Contractual	\$343,010.00	\$241,346.00	\$211,051.00

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Law Enforcement</b>	<b>\$3,275,278.00</b>	<b>\$2,896,478.00</b>	<b>\$2,667,363.00</b>
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$190,441.00	\$107,767.00	\$192,459.00
36202 - Safety Inspection - Equipment and Capital Outlay	\$1,697.00	-	\$20,077.00
36204 - Safety Inspection - Contractual	\$37,594.00	\$30,671.00	\$40,280.00
<b>Total for Other Public Safety</b>	<b>\$229,732.00</b>	<b>\$138,438.00</b>	<b>\$252,816.00</b>
<b>Total for Public Safety</b>	<b>\$3,505,010.00</b>	<b>\$3,034,916.00</b>	<b>\$2,920,179.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40204 - Registrar of Vital Statistics - Contractual	\$2,178.00	\$982.00	\$1,646.00
<b>Total for Public Health Program</b>	<b>\$2,178.00</b>	<b>\$982.00</b>	<b>\$1,646.00</b>
<b>Total for Health</b>	<b>\$2,178.00</b>	<b>\$982.00</b>	<b>\$1,646.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51824 - Street Lighting - Contractual	\$9,563.00	\$7,548.00	\$7,916.00
<b>Total for Highway</b>	<b>\$9,563.00</b>	<b>\$7,548.00</b>	<b>\$7,916.00</b>
<b>Total for Transportation</b>	<b>\$9,563.00</b>	<b>\$7,548.00</b>	<b>\$7,916.00</b>
<b>Home and Community Services</b>			

Town of Chester  
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**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$16,591.00	\$16,295.00	\$16,555.00
80104 - Zoning - Contractual	\$7,421.00	\$5,585.00	\$8,388.00
80201 - Planning and Surveys - Personal Services	\$55,702.00	\$75,096.00	\$76,318.00
80202 - Planning and Surveys - Equipment and Capital Outlay	\$1,478.00	-	-
80204 - Planning and Surveys - Contractual	\$8,451.00	\$9,771.00	\$26,835.00
<b>Total for General Environment</b>	<b>\$89,643.00</b>	<b>\$106,747.00</b>	<b>\$128,096.00</b>
<b>Total for Home and Community Services</b>	<b>\$89,643.00</b>	<b>\$106,747.00</b>	<b>\$128,096.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$25,203.00	\$27,719.00	\$24,674.00
90158 - Police Retirement - Employee Benefits	\$773,606.00	\$660,941.00	\$559,274.00
90308 - Social Security - Employee Benefits	\$224,408.00	\$208,668.00	\$196,255.00
90408 - Workers' Compensation - Employee Benefits	\$27,022.00	\$35,284.00	\$35,335.00
90458 - Life Insurance - Employee Benefits	\$1,459.00	\$1,035.00	\$1,434.00
90558 - Disability Insurance - Employee Benefits	\$1,128.00	\$1,098.00	\$965.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$679,199.00	\$688,551.00	\$590,481.00
<b>Total for Employee Benefits</b>	<b>\$1,732,025.00</b>	<b>\$1,623,296.00</b>	<b>\$1,408,418.00</b>
<b>Total for Employee Benefits</b>	<b>\$1,732,025.00</b>	<b>\$1,623,296.00</b>	<b>\$1,408,418.00</b>
<b>Debt Service</b>			

Town of Chester  
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 For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$83,630.00	\$81,096.00	\$78,562.00
97107 - Serial Bonds - Debt Interest	\$44,267.00	\$46,738.00	\$49,133.00
97906 - State or Authority Loans - Debt Principal	\$52,481.00	-	-
<b>Total for Debt Service</b>	<b>\$180,378.00</b>	<b>\$127,834.00</b>	<b>\$127,695.00</b>
<b>Total for Debt Service</b>	<b>\$180,378.00</b>	<b>\$127,834.00</b>	<b>\$127,695.00</b>
<b>Total for Expenditures</b>	<b>\$5,657,016.00</b>	<b>\$4,993,072.00</b>	<b>\$4,748,397.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$5,657,016.00</b>	<b>\$4,993,072.00</b>	<b>\$4,748,397.00</b>

Town of Chester  
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**B - General Town-Outside Village  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,232,451.00	\$1,186,965.00	\$728,120.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$10,793.00	-	\$573,790.00
<i>Error Transfer from TC</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$84,168.00	-
8022 - Restated Fund Balance - Beginning of Year	\$1,243,244.00	\$1,102,797.00	\$1,301,910.00
Add Revenues and Other Sources	\$5,190,086.00	\$5,122,726.00	\$4,633,452.00
Deduct Expenditures and Other Uses	\$5,657,016.00	\$4,993,072.00	\$4,748,397.00
8029 - Fund Balance - End of Year	\$776,314.00	\$1,232,451.00	\$1,186,965.00

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$3,719,732.00	\$3,116,153.00	\$2,941,207.00
1199 - Est Rev - Non-Property Tax Items	\$1,450,000.00	\$1,470,500.00	\$1,275,000.00
2199 - Est Rev - Departmental Income	\$301,150.00	\$296,000.00	\$415,500.00
2399 - Est Rev - Intergovernmental Charges	-	-	\$14,000.00
2499 - Est Rev - Use of Money and Property	\$65,000.00	\$40,000.00	\$20,000.00
2599 - Est Rev - Licenses and Permits	\$2,500.00	\$1,000.00	\$1,000.00
2649 - Est Rev - Fines and Forfeitures	\$6,000.00	\$6,000.00	\$6,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$5,000.00	\$6,000.00	\$6,000.00
2799 - Est Rev - Other Revenues	\$128,800.00	\$125,800.00	\$111,000.00
3099 - Est Rev - State Aid	\$6,200.00	\$8,500.00	\$3,604.00
4099 - Est Rev - Federal Aid	\$1,800.00	-	\$5,028.00
<b>Total for Estimated Revenue</b>	<b>\$5,686,182.00</b>	<b>\$5,069,953.00</b>	<b>\$4,798,339.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	-	\$6,000.00	-
599 - Appropriated Fund Balance	-	\$300,000.00	\$250,000.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$306,000.00</b>	<b>\$250,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$5,686,182.00</b>	<b>\$5,375,953.00</b>	<b>\$5,048,339.00</b>

Town of Chester  
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**B - General Town-Outside Village  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$105,400.00	\$81,910.00	\$121,000.00
3999 - App - Public Safety	\$3,395,768.00	\$3,212,005.00	\$3,104,722.00
4999 - App - Health	\$2,000.00	\$2,000.00	\$2,700.00
5999 - App - Transportation	\$9,500.00	\$7,500.00	\$7,500.00
8999 - App - Home and Community Services	\$121,450.00	\$142,390.00	\$135,284.00
9199 - App - Employee Benefits	\$1,924,250.00	\$1,802,250.00	\$1,549,300.00
9899 - App - Debt Service	\$127,885.00	\$127,898.00	\$127,833.00
<b>Total for Estimated Appropriations</b>	<b>\$5,686,253.00</b>	<b>\$5,375,953.00</b>	<b>\$5,048,339.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$5,686,253.00</b>	<b>\$5,375,953.00</b>	<b>\$5,048,339.00</b>

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**CM - Miscellaneous Special Revenue  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$54,505.00	\$88,739.00	\$85,343.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$54,505.00</b>	<b>\$88,739.00</b>	<b>\$85,343.00</b>
<b>Total for Assets</b>	<b>\$54,505.00</b>	<b>\$88,739.00</b>	<b>\$85,343.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$54,505.00</b>	<b>\$88,739.00</b>	<b>\$85,343.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**CM - Miscellaneous Special Revenue  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$54,505.00	\$88,739.00	\$85,343.00
<b>Total for Assigned Fund Balance</b>	<b>\$54,505.00</b>	<b>\$88,739.00</b>	<b>\$85,343.00</b>
<b>Total for Fund Balance</b>	<b>\$54,505.00</b>	<b>\$88,739.00</b>	<b>\$85,343.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$54,505.00</b>	<b>\$88,739.00</b>	<b>\$85,343.00</b>

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**CM - Miscellaneous Special Revenue  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
1289 - Other General Departmental Income	\$6,000.00	\$4,000.00	\$2,000.00
<b>Total for Departmental Income</b>	<b>\$6,000.00</b>	<b>\$4,000.00</b>	<b>\$2,000.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,269.00	\$889.00	\$1,573.00
<b>Total for Use of Money and Property</b>	<b>\$1,269.00</b>	<b>\$889.00</b>	<b>\$1,573.00</b>
<b>Total for Revenues</b>	<b>\$7,269.00</b>	<b>\$4,889.00</b>	<b>\$3,573.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$7,269.00</b>	<b>\$4,889.00</b>	<b>\$3,573.00</b>

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**CM - Miscellaneous Special Revenue  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to General Fund for Fencing for Commons Park</i>	\$41,503.00	\$1,493.00	\$32,479.00
<b>Total for Interfund Transfers</b>	<b>\$41,503.00</b>	<b>\$1,493.00</b>	<b>\$32,479.00</b>
<b>Total for Interfund Transfers</b>	<b>\$41,503.00</b>	<b>\$1,493.00</b>	<b>\$32,479.00</b>
<b>Total for Other Uses</b>	<b>\$41,503.00</b>	<b>\$1,493.00</b>	<b>\$32,479.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$41,503.00</b>	<b>\$1,493.00</b>	<b>\$32,479.00</b>

Town of Chester  
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 For the Fiscal Period 01/01/2025 - 12/31/2025

**CM - Miscellaneous Special Revenue  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$88,739.00	\$85,343.00	\$114,249.00
8022 - Restated Fund Balance - Beginning of Year	\$88,739.00	\$85,343.00	\$114,249.00
Add Revenues and Other Sources	\$7,269.00	\$4,889.00	\$3,573.00
Deduct Expenditures and Other Uses	\$41,503.00	\$1,493.00	\$32,479.00
8029 - Fund Balance - End of Year	\$54,505.00	\$88,739.00	\$85,343.00

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Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$4,834.00	\$9,349.00	-
201 - Cash In Time Deposits	\$367,596.00	\$905,958.00	\$509,084.00
210 - Petty Cash	\$200.00	\$200.00	\$200.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$372,630.00</b>	<b>\$915,507.00</b>	<b>\$509,284.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$12,789.00	\$12,525.00	\$12,217.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$12,789.00</b>	<b>\$12,525.00</b>	<b>\$12,217.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$473,971.00	-	-
<b>Total for Investments</b>	<b>\$473,971.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$5,244.00	-
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$5,244.00</b>	<b>\$0.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$52,277.00	\$37,652.00	\$47,581.00
<b>Total for Other Assets</b>	<b>\$52,277.00</b>	<b>\$37,652.00</b>	<b>\$47,581.00</b>

Town of Chester  
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**DA - Highway Town-wide  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Assets</b>	<b>\$911,667.00</b>	<b>\$970,928.00</b>	<b>\$569,082.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$911,667.00</b>	<b>\$970,928.00</b>	<b>\$569,082.00</b>

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Town of Chester  
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For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$28,623.00	\$15,625.00	\$37,930.00
601 - Accrued Liabilities	\$20,453.00	\$112,420.00	-
<b>Total for Payables</b>	<b>\$49,076.00</b>	<b>\$128,045.00</b>	<b>\$37,930.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$18,720.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,720.00</b>
<b>Total for Liabilities</b>	<b>\$49,076.00</b>	<b>\$128,045.00</b>	<b>\$56,650.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$52,277.00	\$37,652.00	\$47,581.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$52,277.00</b>	<b>\$37,652.00</b>	<b>\$47,581.00</b>
<b>Restricted Fund Balance</b>			
882 - Reserve For Repairs	\$12,789.00	\$12,525.00	\$12,217.00
<b>Total for Restricted Fund Balance</b>	<b>\$12,789.00</b>	<b>\$12,525.00</b>	<b>\$12,217.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$410,000.00	\$104,000.00	\$100,000.00

Town of Chester  
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 For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
915 - Assigned Unappropriated Fund Balance	\$387,525.00	\$688,705.00	\$352,634.00
<b>Total for Assigned Fund Balance</b>	<b>\$797,525.00</b>	<b>\$792,705.00</b>	<b>\$452,634.00</b>
<b>Total for Fund Balance</b>	<b>\$862,591.00</b>	<b>\$842,882.00</b>	<b>\$512,432.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$911,667.00</b>	<b>\$970,927.00</b>	<b>\$569,082.00</b>

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Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,225,613.00	\$1,353,922.00	\$1,141,470.00
<b>Total for Property Taxes</b>	<b>\$1,225,613.00</b>	<b>\$1,353,922.00</b>	<b>\$1,141,470.00</b>
<b>Intergovernmental Charges</b>			
2302 - Snow Removal Services Other Governments <i>Contract with County of Orange</i>	\$59,118.00	\$61,776.00	\$59,994.00
<b>Total for Intergovernmental Charges</b>	<b>\$59,118.00</b>	<b>\$61,776.00</b>	<b>\$59,994.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$35,954.00	\$25,936.00	\$23,808.00
<b>Total for Use of Money and Property</b>	<b>\$35,954.00</b>	<b>\$25,936.00</b>	<b>\$23,808.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	\$9,780.00	\$15,275.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$9,780.00</b>	<b>\$15,275.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	-	-	\$1,737.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,737.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$342,069.00	-	\$91,143.00

Town of Chester  
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 For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for State Aid</b>	\$342,069.00	\$0.00	\$91,143.00
<b>Total for Revenues</b>	\$1,672,534.00	\$1,456,909.00	\$1,318,152.00
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$70,182.00	-
<b>Total for Operating Transfers</b>	\$0.00	\$70,182.00	\$0.00
<b>Total for Other Sources</b>	\$0.00	\$70,182.00	\$0.00
<b>Total for Revenues and Other Sources</b>	\$1,672,534.00	\$1,527,091.00	\$1,318,152.00

Town of Chester  
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**DA - Highway Town-wide  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	\$1,308.00	-	-
19804 - Payment Of MTA Payroll Tax - Contractual	\$1,085.00	\$838.00	\$1,332.00
<b>Total for Special Items</b>	<b>\$2,393.00</b>	<b>\$838.00</b>	<b>\$1,332.00</b>
<b>Total for General Government Support</b>	<b>\$2,393.00</b>	<b>\$838.00</b>	<b>\$1,332.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51301 - Machinery - Personal Services	\$184,587.00	\$149,689.00	\$158,395.00
51302 - Machinery - Equipment and Capital Outlay	\$526,209.00	\$147,035.00	\$285,011.00
51304 - Machinery - Contractual	\$127,600.00	\$107,222.00	\$105,856.00
51401 - Brush And Weeds - Personal Services	\$64,922.00	\$75,148.00	\$84,280.00
51404 - Brush And Weeds - Contractual	\$29,114.00	\$23,633.00	\$23,043.00
51421 - Snow Removal - Personal Services	\$50,706.00	\$79,108.00	\$79,028.00
51424 - Snow Removal - Contractual	\$148,100.00	\$60,170.00	\$106,193.00
<b>Total for Highway</b>	<b>\$1,131,238.00</b>	<b>\$642,005.00</b>	<b>\$841,806.00</b>
<b>Total for Transportation</b>	<b>\$1,131,238.00</b>	<b>\$642,005.00</b>	<b>\$841,806.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$92,087.00	\$89,295.00	\$72,235.00
90308 - Social Security - Employee Benefits	\$22,206.00	\$25,360.00	\$24,515.00
90408 - Workers' Compensation - Employee Benefits	\$10,358.00	\$13,526.00	\$13,545.00
90558 - Disability Insurance - Employee Benefits	\$194.00	\$356.00	\$297.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$257,588.00	\$187,314.00	\$158,276.00
<b>Total for Employee Benefits</b>	<b>\$382,433.00</b>	<b>\$315,851.00</b>	<b>\$268,868.00</b>
<b>Total for Employee Benefits</b>	<b>\$382,433.00</b>	<b>\$315,851.00</b>	<b>\$268,868.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97306 - Bond Anticipation Notes - Debt Principal	\$50,000.00	\$45,000.00	\$50,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$20,547.00	\$22,136.00	\$23,744.00
97856 - Installment Purchase Debt - Debt Principal	\$41,281.00	\$128,477.00	-
97857 - Installment Purchase Debt - Debt Interest	\$1,539.00	\$6,532.00	-
<b>Total for Debt Service</b>	<b>\$113,367.00</b>	<b>\$202,145.00</b>	<b>\$73,744.00</b>
<b>Total for Debt Service</b>	<b>\$113,367.00</b>	<b>\$202,145.00</b>	<b>\$73,744.00</b>
<b>Total for Expenditures</b>	<b>\$1,629,431.00</b>	<b>\$1,160,839.00</b>	<b>\$1,185,750.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,629,431.00</b>	<b>\$1,160,839.00</b>	<b>\$1,185,750.00</b>

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$842,882.00	\$512,432.00	\$380,030.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$23,393.00	\$35,802.00	-
<i>Audit Adjustments</i>			
8022 - Restated Fund Balance - Beginning of Year	\$819,489.00	\$476,630.00	\$380,030.00
Add Revenues and Other Sources	\$1,672,534.00	\$1,527,091.00	\$1,318,152.00
Deduct Expenditures and Other Uses	\$1,629,431.00	\$1,160,839.00	\$1,185,750.00
8029 - Fund Balance - End of Year	\$862,592.00	\$842,882.00	\$512,432.00

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Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,128,958.00	\$1,225,613.00	\$1,353,922.00
2399 - Est Rev - Intergovernmental Charges	\$59,000.00	\$59,000.00	\$60,000.00
2499 - Est Rev - Use of Money and Property	\$20,000.00	\$18,000.00	\$5,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$2,000.00	\$5,000.00	\$5,000.00
3099 - Est Rev - State Aid	-	\$340,000.00	-
<b>Total for Estimated Revenue</b>	<b>\$1,209,958.00</b>	<b>\$1,647,613.00</b>	<b>\$1,423,922.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$410,000.00	\$104,000.00	\$100,000.00
<b>Total for Estimated Other Sources</b>	<b>\$410,000.00</b>	<b>\$104,000.00</b>	<b>\$100,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,619,958.00</b>	<b>\$1,751,613.00</b>	<b>\$1,523,922.00</b>

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$1,114,293.00	\$1,276,297.00	\$1,031,522.00
9199 - App - Employee Benefits	\$438,550.00	\$399,000.00	\$492,400.00
9899 - App - Debt Service	\$67,115.00	\$76,316.00	-
<b>Total for Estimated Appropriations</b>	<b>\$1,619,958.00</b>	<b>\$1,751,613.00</b>	<b>\$1,523,922.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,619,958.00</b>	<b>\$1,751,613.00</b>	<b>\$1,523,922.00</b>

NOT FINAL

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$174,784.00	\$238,953.00	\$165,003.00
201 - Cash In Time Deposits	\$271,113.00	\$367,519.00	\$279,404.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$445,897.00</b>	<b>\$606,472.00</b>	<b>\$444,407.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$320,594.00	-	-
<b>Total for Investments</b>	<b>\$320,594.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$2,916.00	-	-
440 - Due from Other Governments	-	-	\$61,776.00
<b>Total for Due From</b>	<b>\$2,916.00</b>	<b>\$0.00</b>	<b>\$61,776.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$52,915.00	\$319.00	\$25,072.00
<b>Total for Other Assets</b>	<b>\$52,915.00</b>	<b>\$319.00</b>	<b>\$25,072.00</b>
<b>Total for Assets</b>	<b>\$822,322.00</b>	<b>\$606,791.00</b>	<b>\$531,255.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$822,322.00</b>	<b>\$606,791.00</b>	<b>\$531,255.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$111,540.00	\$44,408.00	\$18,357.00
601 - Accrued Liabilities	\$21,572.00	\$70,186.00	-
730 - Guaranty & Bid Deposits	\$171,550.00	\$170,100.00	\$152,500.00
<b>Total for Payables</b>	<b>\$304,662.00</b>	<b>\$284,694.00</b>	<b>\$170,857.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$638.00	-	\$18,720.00
<b>Total for Due to</b>	<b>\$638.00</b>	<b>\$0.00</b>	<b>\$18,720.00</b>
<b>Total for Liabilities</b>	<b>\$305,300.00</b>	<b>\$284,694.00</b>	<b>\$189,577.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$52,915.00	\$319.00	\$25,072.00
807 - Must Remain Intact	\$152,500.00	\$170,100.00	-
<b>Total for Nonspendable Fund Balance</b>	<b>\$205,415.00</b>	<b>\$170,419.00</b>	<b>\$25,072.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$190,000.00	\$87,000.00	\$100,000.00
915 - Assigned Unappropriated Fund Balance	\$121,607.00	\$64,678.00	\$216,606.00

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Assigned Fund Balance</b>	\$311,607.00	\$151,678.00	\$316,606.00
<b>Total for Fund Balance</b>	\$517,022.00	\$322,097.00	\$341,678.00
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	\$822,322.00	\$606,791.00	\$531,255.00

NOT FINAL

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,128,447.00	\$1,005,576.00	\$1,261,633.00
<b>Total for Property Taxes</b>	<b>\$1,128,447.00</b>	<b>\$1,005,576.00</b>	<b>\$1,261,633.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$461,431.00	\$449,167.00	\$511,383.00
<b>Total for Non-Property Tax Items</b>	<b>\$461,431.00</b>	<b>\$449,167.00</b>	<b>\$511,383.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments	-	\$1,270.00	-
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$1,270.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$29,341.00	\$14,395.00	\$17,051.00
<b>Total for Use of Money and Property</b>	<b>\$29,341.00</b>	<b>\$14,395.00</b>	<b>\$17,051.00</b>
<b>Licenses and Permits</b>			
2560 - Street Opening Permits	\$150.00	\$100.00	\$1,200.00
<b>Total for Licenses and Permits</b>	<b>\$150.00</b>	<b>\$100.00</b>	<b>\$1,200.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$432.00	\$2,924.00	\$475.00

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$432.00</b>	<b>\$2,924.00</b>	<b>\$475.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	-	-	\$80,000.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80,000.00</b>
<b>Total for Revenues</b>	<b>\$1,619,801.00</b>	<b>\$1,473,432.00</b>	<b>\$1,871,742.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$3,346.00	-	-
<b>Total for Operating Transfers</b>	<b>\$3,346.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$3,346.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,623,147.00</b>	<b>\$1,473,432.00</b>	<b>\$1,871,742.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	-	\$4,704.00	-
19804 - Payment Of MTA Payroll Tax - Contractual	\$2,306.00	\$1,960.00	\$2,648.00
<b>Total for Special Items</b>	<b>\$2,306.00</b>	<b>\$6,664.00</b>	<b>\$2,648.00</b>
<b>Total for General Government Support</b>	<b>\$2,306.00</b>	<b>\$6,664.00</b>	<b>\$2,648.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$732,084.00	\$739,896.00	\$797,801.00
51104 - Maintenance of Roads - Contractual	\$271,388.00	\$226,329.00	\$666,007.00
51404 - Brush And Weeds - Contractual	\$58,499.00	\$39,416.00	\$47,307.00
<b>Total for Highway</b>	<b>\$1,061,971.00</b>	<b>\$1,005,641.00</b>	<b>\$1,511,115.00</b>
<b>Total for Transportation</b>	<b>\$1,061,971.00</b>	<b>\$1,005,641.00</b>	<b>\$1,511,115.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$92,087.00	\$88,906.00	\$72,235.00
90308 - Social Security - Employee Benefits	\$55,372.00	\$56,054.00	\$60,638.00

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
90408 - Workers' Compensation - Employee Benefits	\$10,358.00	\$13,526.00	\$13,545.00
90558 - Disability Insurance - Employee Benefits	\$300.00	\$147.00	\$140.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$205,825.00	\$257,027.00	\$171,872.00
<b>Total for Employee Benefits</b>	<b>\$363,942.00</b>	<b>\$415,660.00</b>	<b>\$318,430.00</b>
<b>Total for Employee Benefits</b>	<b>\$363,942.00</b>	<b>\$415,660.00</b>	<b>\$318,430.00</b>
<b>Total for Expenditures</b>	<b>\$1,428,219.00</b>	<b>\$1,427,965.00</b>	<b>\$1,832,193.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,428,219.00</b>	<b>\$1,427,965.00</b>	<b>\$1,832,193.00</b>

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$322,097.00	\$341,678.00	\$302,129.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$65,048.00	-
8022 - Restated Fund Balance - Beginning of Year	\$322,097.00	\$276,630.00	\$302,129.00
Add Revenues and Other Sources	\$1,623,147.00	\$1,473,432.00	\$1,871,742.00
Deduct Expenditures and Other Uses	\$1,428,219.00	\$1,427,965.00	\$1,832,193.00
8029 - Fund Balance - End of Year	\$517,025.00	\$322,097.00	\$341,678.00

NOT

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,436,229.00	\$1,128,447.00	\$1,005,576.00
1199 - Est Rev - Non-Property Tax Items	\$450,000.00	\$525,000.00	\$600,000.00
2499 - Est Rev - Use of Money and Property	\$20,000.00	\$10,000.00	-
2599 - Est Rev - Licenses and Permits	\$100.00	\$700.00	\$1,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$500.00	-	\$5,000.00
3099 - Est Rev - State Aid	\$115,000.00	\$28,800.00	-
<b>Total for Estimated Revenue</b>	<b>\$2,021,829.00</b>	<b>\$1,692,947.00</b>	<b>\$1,611,576.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	\$20,000.00	-	-
5799 - Est Rev - Proceeds of Obligations	\$864,000.00	-	-
599 - Appropriated Fund Balance	\$190,000.00	\$87,000.00	\$100,000.00
<b>Total for Estimated Other Sources</b>	<b>\$1,074,000.00</b>	<b>\$87,000.00</b>	<b>\$100,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$3,095,829.00</b>	<b>\$1,779,947.00</b>	<b>\$1,711,576.00</b>

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$2,620,829.00	\$1,367,947.00	\$1,353,176.00
9199 - App - Employee Benefits	\$450,000.00	\$412,000.00	\$358,400.00
9899 - App - Debt Service	\$25,000.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$3,095,829.00</b>	<b>\$1,779,947.00</b>	<b>\$1,711,576.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$3,095,829.00</b>	<b>\$1,779,947.00</b>	<b>\$1,711,576.00</b>

NOT

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$1,623.00	\$1,589.00	\$1,180.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,623.00</b>	<b>\$1,589.00</b>	<b>\$1,180.00</b>
<b>Total for Assets</b>	<b>\$1,623.00</b>	<b>\$1,589.00</b>	<b>\$1,180.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,623.00</b>	<b>\$1,589.00</b>	<b>\$1,180.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	-	\$985,000.00	\$1,080,000.00
<b>Total for Notes Payable</b>	<b>\$0.00</b>	<b>\$985,000.00</b>	<b>\$1,080,000.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$985,000.00</b>	<b>\$1,080,000.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$1,623.00	-	-
<b>Total for Assigned Fund Balance</b>	<b>\$1,623.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	(\$983,411.00)	(\$1,078,820.00)
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>(\$983,411.00)</b>	<b>(\$1,078,820.00)</b>
<b>Total for Fund Balance</b>	<b>\$1,623.00</b>	<b>(\$983,411.00)</b>	<b>(\$1,078,820.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,623.00</b>	<b>\$1,589.00</b>	<b>\$1,180.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$34.00	\$409.00	\$13.00
<b>Total for Use of Money and Property</b>	<b>\$34.00</b>	<b>\$409.00</b>	<b>\$13.00</b>
<b>Total for Revenues</b>	<b>\$34.00</b>	<b>\$409.00</b>	<b>\$13.00</b>
<b>Other Sources</b>			
<b>Proceeds of Obligations</b>			
5730 - Bond Anticipation Notes	\$890,000.00	-	-
5731 - BANS Redeemed from Appropriations	\$95,000.00	\$95,000.00	\$95,000.00
<b>Total for Proceeds of Obligations</b>	<b>\$985,000.00</b>	<b>\$95,000.00</b>	<b>\$95,000.00</b>
<b>Total for Other Sources</b>	<b>\$985,000.00</b>	<b>\$95,000.00</b>	<b>\$95,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$985,034.00</b>	<b>\$95,409.00</b>	<b>\$95,013.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

NOT FINAL

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects  
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	(\$983,411.00)	(\$1,078,820.00)	(\$1,173,833.00)
8022 - Restated Fund Balance - Beginning of Year	(\$983,411.00)	(\$1,078,820.00)	(\$1,173,833.00)
Add Revenues and Other Sources	\$985,034.00	\$95,409.00	\$95,013.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$1,623.00	(\$983,411.00)	(\$1,078,820.00)

NOT FIT

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SD - Special District(s) Drainage  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$151,743.00	\$149,579.00	\$142,088.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$151,743.00</b>	<b>\$149,579.00</b>	<b>\$142,088.00</b>
<b>Total for Assets</b>	<b>\$151,743.00</b>	<b>\$149,579.00</b>	<b>\$142,088.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$151,743.00</b>	<b>\$149,579.00</b>	<b>\$142,088.00</b>

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SD - Special District(s) Drainage  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$151,743.00	\$149,579.00	\$142,088.00
<b>Total for Assigned Fund Balance</b>	<b>\$151,743.00</b>	<b>\$149,579.00</b>	<b>\$142,088.00</b>
<b>Total for Fund Balance</b>	<b>\$151,743.00</b>	<b>\$149,579.00</b>	<b>\$142,088.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$151,743.00</b>	<b>\$149,579.00</b>	<b>\$142,088.00</b>

Town of Chester  
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For the Fiscal Period 01/01/2025 - 12/31/2025

**SD - Special District(s) Drainage  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	-	\$3,929.00	\$21,208.00
<b>Total for Property Taxes</b>	<b>\$0.00</b>	<b>\$3,929.00</b>	<b>\$21,208.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$3,149.00	\$3,561.00	\$3,414.00
<b>Total for Use of Money and Property</b>	<b>\$3,149.00</b>	<b>\$3,561.00</b>	<b>\$3,414.00</b>
<b>Total for Revenues</b>	<b>\$3,149.00</b>	<b>\$7,490.00</b>	<b>\$24,622.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,149.00</b>	<b>\$7,490.00</b>	<b>\$24,622.00</b>

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SD - Special District(s) Drainage  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Mowing at Districts</i>	\$984.00	-	-
<b>Total for Interfund Transfers</b>	<b>\$984.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$984.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$984.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$984.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**SD - Special District(s) Drainage  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$149,578.00	\$142,088.00	\$117,466.00
8022 - Restated Fund Balance - Beginning of Year	\$149,578.00	\$142,088.00	\$117,466.00
Add Revenues and Other Sources	\$3,149.00	\$7,490.00	\$24,622.00
Deduct Expenditures and Other Uses	\$984.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$151,743.00	\$149,578.00	\$142,088.00

NOT FIT

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SM - Special District(s) Miscellaneous  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,134.00	-	-
201 - Cash In Time Deposits	\$83,531.00	-	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$84,665.00</b>		
<b>Total for Assets</b>	<b>\$84,665.00</b>		
<b>Total for Assets and Deferred Outflows</b>	<b>\$84,665.00</b>		

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SM - Special District(s) Miscellaneous  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$84,665.00	-	-
<b>Total for Assigned Fund Balance</b>	<b>\$84,665.00</b>		
<b>Total for Fund Balance</b>	<b>\$84,665.00</b>		
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$84,665.00</b>		

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SM - Special District(s) Miscellaneous  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$910,002.00	-	-
<b>Total for Property Taxes</b>	<b>\$910,002.00</b>		
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$8,572.00	-	-
<b>Total for Use of Money and Property</b>	<b>\$8,572.00</b>		
<b>Total for Revenues</b>	<b>\$918,574.00</b>		
<b>Total for Revenues and Other Sources</b>	<b>\$918,574.00</b>		

Town of Chester  
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**SM - Special District(s) Miscellaneous  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	\$550.00	-	-
<b>Total for Special Items</b>	<b>\$550.00</b>		
<b>Total for General Government Support</b>	<b>\$550.00</b>		
<b>Health</b>			
<b>Other Health</b>			
45404 - Ambulance - Contractual	\$833,358.00	-	-
<b>Total for Other Health</b>	<b>\$833,358.00</b>		
<b>Total for Health</b>	<b>\$833,358.00</b>		
<b>Total for Expenditures</b>	<b>\$833,908.00</b>		
<b>Total for Expenditures and Other Uses</b>	<b>\$833,908.00</b>		

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SM - Special District(s) Miscellaneous  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	-	-
8022 - Restated Fund Balance - Beginning of Year	\$0.00	-	-
Add Revenues and Other Sources	\$918,574.00	-	-
Deduct Expenditures and Other Uses	\$833,908.00	-	-
8029 - Fund Balance - End of Year	\$84,666.00	-	-

NOT FIT

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SR - Special District(s) Refuse and Garbage  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$880.00	\$2,331.00	\$19,042.00
201 - Cash In Time Deposits	\$34,588.00	\$155,770.00	\$67,257.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$35,468.00</b>	<b>\$158,101.00</b>	<b>\$86,299.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$177,535.00	-	-
<b>Total for Investments</b>	<b>\$177,535.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$213,003.00</b>	<b>\$158,101.00</b>	<b>\$86,299.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$213,003.00</b>	<b>\$158,101.00</b>	<b>\$86,299.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**SR - Special District(s) Refuse and Garbage  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$102,556.00	\$85,468.00	\$46,246.00
<b>Total for Payables</b>	<b>\$102,556.00</b>	<b>\$85,468.00</b>	<b>\$46,246.00</b>
<b>Total for Liabilities</b>	<b>\$102,556.00</b>	<b>\$85,468.00</b>	<b>\$46,246.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$110,447.00	\$72,633.00	\$40,053.00
<b>Total for Assigned Fund Balance</b>	<b>\$110,447.00</b>	<b>\$72,633.00</b>	<b>\$40,053.00</b>
<b>Total for Fund Balance</b>	<b>\$110,447.00</b>	<b>\$72,633.00</b>	<b>\$40,053.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$213,003.00</b>	<b>\$158,101.00</b>	<b>\$86,299.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**SR - Special District(s) Refuse and Garbage  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,254,365.00	\$1,052,579.00	-
<b>Total for Property Taxes</b>	<b>\$1,254,365.00</b>	<b>\$1,052,579.00</b>	<b>\$0.00</b>
<b>Departmental Income</b>			
2130 - Refuse and Garbage Charges	\$659.00	\$342.00	\$585,818.00
<b>Total for Departmental Income</b>	<b>\$659.00</b>	<b>\$342.00</b>	<b>\$585,818.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$20,401.00	\$13,310.00	\$6,399.00
<b>Total for Use of Money and Property</b>	<b>\$20,401.00</b>	<b>\$13,310.00</b>	<b>\$6,399.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$130.00	-	-
<b>Total for Other Revenues</b>	<b>\$130.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$1,275,555.00</b>	<b>\$1,066,231.00</b>	<b>\$592,217.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,275,555.00</b>	<b>\$1,066,231.00</b>	<b>\$592,217.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**SR - Special District(s) Refuse and Garbage  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	\$11.00	-	-
19804 - Payment Of MTA Payroll Tax - Contractual	\$18.00	\$17.00	\$17.00
<b>Total for Special Items</b>	<b>\$29.00</b>	<b>\$17.00</b>	<b>\$17.00</b>
<b>Total for General Government Support</b>	<b>\$29.00</b>	<b>\$17.00</b>	<b>\$17.00</b>
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81601 - Refuse and Garbage - Personal Services	\$5,349.00	\$5,194.00	\$5,043.00
81604 - Refuse and Garbage - Contractual	\$1,231,966.00	\$1,028,043.00	\$557,125.00
<b>Total for Sanitation</b>	<b>\$1,237,315.00</b>	<b>\$1,033,237.00</b>	<b>\$562,168.00</b>
<b>Total for Home and Community Services</b>	<b>\$1,237,315.00</b>	<b>\$1,033,237.00</b>	<b>\$562,168.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90308 - Social Security - Employee Benefits	\$397.00	\$397.00	\$375.00
<b>Total for Employee Benefits</b>	<b>\$397.00</b>	<b>\$397.00</b>	<b>\$375.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**SR - Special District(s) Refuse and Garbage  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Employee Benefits</b>	<b>\$397.00</b>	<b>\$397.00</b>	<b>\$375.00</b>
<b>Total for Expenditures</b>	<b>\$1,237,741.00</b>	<b>\$1,033,651.00</b>	<b>\$562,560.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,237,741.00</b>	<b>\$1,033,651.00</b>	<b>\$562,560.00</b>

NOT FINAL

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SR - Special District(s) Refuse and Garbage  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$72,634.00	\$40,054.00	\$10,397.00
8022 - Restated Fund Balance - Beginning of Year	\$72,634.00	\$40,054.00	\$10,397.00
Add Revenues and Other Sources	\$1,275,555.00	\$1,066,231.00	\$592,217.00
Deduct Expenditures and Other Uses	\$1,237,741.00	\$1,033,651.00	\$562,560.00
8029 - Fund Balance - End of Year	\$110,448.00	\$72,634.00	\$40,054.00

NOT FIN

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$41.00	\$40.00	\$41.00
201 - Cash In Time Deposits	\$335,511.00	\$194,665.00	\$182,322.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$335,552.00</b>	<b>\$194,705.00</b>	<b>\$182,363.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$199,387.00	\$195,269.00	\$190,614.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$199,387.00</b>	<b>\$195,269.00</b>	<b>\$190,614.00</b>
<b>Total for Assets</b>	<b>\$534,939.00</b>	<b>\$389,974.00</b>	<b>\$372,977.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$534,939.00</b>	<b>\$389,974.00</b>	<b>\$372,977.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$171,374.00	-
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$171,374.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$171,374.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$199,387.00	\$195,269.00	\$190,614.00
<b>Total for Restricted Fund Balance</b>	<b>\$199,387.00</b>	<b>\$195,269.00</b>	<b>\$190,614.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$33,000.00	-	-
915 - Assigned Unappropriated Fund Balance	\$302,552.00	\$23,331.00	\$182,363.00
<b>Total for Assigned Fund Balance</b>	<b>\$335,552.00</b>	<b>\$23,331.00</b>	<b>\$182,363.00</b>
<b>Total for Fund Balance</b>	<b>\$534,939.00</b>	<b>\$218,600.00</b>	<b>\$372,977.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$534,939.00</b>	<b>\$389,974.00</b>	<b>\$372,977.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1028 - Special Assessments Ad Valorem	\$1,287,309.00	\$942,955.00	\$944,857.00
<b>Total for Property Taxes</b>	<b>\$1,287,309.00</b>	<b>\$942,955.00</b>	<b>\$944,857.00</b>
<b>Departmental Income</b>			
2122 - Sewer Charges	\$33,995.00	\$24,004.00	\$24,538.00
<b>Total for Departmental Income</b>	<b>\$33,995.00</b>	<b>\$24,004.00</b>	<b>\$24,538.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$10,931.00	\$12,614.00	\$9,528.00
<b>Total for Use of Money and Property</b>	<b>\$10,931.00</b>	<b>\$12,614.00</b>	<b>\$9,528.00</b>
<b>Total for Revenues</b>	<b>\$1,332,235.00</b>	<b>\$979,573.00</b>	<b>\$978,923.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,332,235.00</b>	<b>\$979,573.00</b>	<b>\$978,923.00</b>

Town of Chester  
Annual Financial Report  
For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	-	\$24,035.00	-
<b>Total for Special Items</b>	<b>\$0.00</b>	<b>\$24,035.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$24,035.00</b>	<b>\$0.00</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81204 - Sanitary Sewers - Contractual	\$1,015,897.00	\$938,541.00	\$983,143.00
<b>Total for Sewage</b>	<b>\$1,015,897.00</b>	<b>\$938,541.00</b>	<b>\$983,143.00</b>
<b>Total for Home and Community Services</b>	<b>\$1,015,897.00</b>	<b>\$938,541.00</b>	<b>\$983,143.00</b>
<b>Total for Expenditures</b>	<b>\$1,015,897.00</b>	<b>\$962,576.00</b>	<b>\$983,143.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,015,897.00</b>	<b>\$962,576.00</b>	<b>\$983,143.00</b>

Town of Chester  
 Annual Financial Report  
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**SS - Special District(s) Sewer  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$218,600.00	\$372,977.00	\$377,197.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$171,374.00	-
8022 - Restated Fund Balance - Beginning of Year	\$218,600.00	\$201,603.00	\$377,197.00
Add Revenues and Other Sources	\$1,332,235.00	\$979,573.00	\$978,923.00
Deduct Expenditures and Other Uses	\$1,015,897.00	\$962,576.00	\$983,143.00
8029 - Fund Balance - End of Year	\$534,938.00	\$218,600.00	\$372,977.00

NOT

Town of Chester  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,148,015.00	\$1,292,221.00	\$942,958.00
2199 - Est Rev - Departmental Income	\$32,821.00	\$25,000.00	\$24,000.00
2499 - Est Rev - Use of Money and Property	\$3,200.00	\$3,100.00	\$1,400.00
<b>Total for Estimated Revenue</b>	<b>\$1,184,036.00</b>	<b>\$1,320,321.00</b>	<b>\$968,358.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$33,000.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$33,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,217,036.00</b>	<b>\$1,320,321.00</b>	<b>\$968,358.00</b>

Town of Chester  
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**SS - Special District(s) Sewer  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$1,217,036.00	\$1,320,321.00	\$958,058.00
9899 - App - Debt Service	-	-	\$10,300.00
<b>Total for Estimated Appropriations</b>	<b>\$1,217,036.00</b>	<b>\$1,320,321.00</b>	<b>\$968,358.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,217,036.00</b>	<b>\$1,320,321.00</b>	<b>\$968,358.00</b>

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Town of Chester  
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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$16,065.00	\$252,852.00	\$257,765.00
201 - Cash In Time Deposits	\$376,661.00	\$271,347.00	\$100,363.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$392,726.00</b>	<b>\$524,199.00</b>	<b>\$358,128.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$97,731.00	\$95,713.00	\$93,431.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$97,731.00</b>	<b>\$95,713.00</b>	<b>\$93,431.00</b>
<b>Net Other Receivables</b>			
350 - Water Rents Receivable	\$181,417.00	\$153,992.00	\$209,862.00
<b>Total for Net Other Receivables</b>	<b>\$181,417.00</b>	<b>\$153,992.00</b>	<b>\$209,862.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$153,924.00
440 - Due from Other Governments <i>ReLevy of Water Bills</i>	\$100,167.00	\$69,651.00	\$68,453.00
<b>Total for Due From</b>	<b>\$100,167.00</b>	<b>\$69,651.00</b>	<b>\$222,377.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$26,332.00	\$12,631.00	\$11,260.00
<b>Total for Other Assets</b>	<b>\$26,332.00</b>	<b>\$12,631.00</b>	<b>\$11,260.00</b>

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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Assets</b>	<b>\$798,373.00</b>	<b>\$856,186.00</b>	<b>\$895,058.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$798,373.00</b>	<b>\$856,186.00</b>	<b>\$895,058.00</b>

NOT FINAL

Town of Chester  
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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$13,514.00	\$1,594.00	\$28,718.00
601 - Accrued Liabilities	\$14,567.00	\$28,342.00	-
<b>Total for Payables</b>	<b>\$28,081.00</b>	<b>\$29,936.00</b>	<b>\$28,718.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,551.00	-	\$4,403.00
<b>Total for Due to</b>	<b>\$1,551.00</b>	<b>\$0.00</b>	<b>\$4,403.00</b>
<b>Total for Liabilities</b>	<b>\$29,632.00</b>	<b>\$29,936.00</b>	<b>\$33,121.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	-	\$98,381.00	-
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$98,381.00</b>	<b>\$0.00</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$98,381.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$26,332.00	\$12,631.00	\$11,260.00

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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Nonspendable Fund Balance</b>	<b>\$26,332.00</b>	<b>\$12,631.00</b>	<b>\$11,260.00</b>
<b>Restricted Fund Balance</b>			
882 - Reserve For Repairs	\$97,731.00	\$95,712.00	\$93,431.00
<b>Total for Restricted Fund Balance</b>	<b>\$97,731.00</b>	<b>\$95,712.00</b>	<b>\$93,431.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$125,000.00	\$75,000.00	\$196,000.00
915 - Assigned Unappropriated Fund Balance	\$519,678.00	\$544,526.00	\$561,246.00
<b>Total for Assigned Fund Balance</b>	<b>\$644,678.00</b>	<b>\$619,526.00</b>	<b>\$757,246.00</b>
<b>Total for Fund Balance</b>	<b>\$768,741.00</b>	<b>\$727,869.00</b>	<b>\$861,937.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$798,373.00</b>	<b>\$856,186.00</b>	<b>\$895,058.00</b>

Town of Chester  
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**SW - Special District(s) Water  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$340,940.00	\$535,751.00	\$379,206.00
<b>Total for Property Taxes</b>	<b>\$340,940.00</b>	<b>\$535,751.00</b>	<b>\$379,206.00</b>
<b>Departmental Income</b>			
2140 - Metered Water Sales	\$662,907.00	\$427,097.00	\$480,078.00
2148 - Interest and Penalties on Water Rents	\$18,639.00	\$12,687.00	\$9,700.00
<b>Total for Departmental Income</b>	<b>\$681,546.00</b>	<b>\$439,784.00</b>	<b>\$489,778.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$12,793.00	\$10,175.00	\$10,369.00
<b>Total for Use of Money and Property</b>	<b>\$12,793.00</b>	<b>\$10,175.00</b>	<b>\$10,369.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	\$980.00	\$330.00	-
2680 - Insurance Recoveries	-	\$1,000.00	\$3,980.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$980.00</b>	<b>\$1,330.00</b>	<b>\$3,980.00</b>
<b>Other Revenues</b>			
2770 - Unclassified Return check fee	\$30.00	\$30.00	\$45.00
<b>Total for Other Revenues</b>	<b>\$30.00</b>	<b>\$30.00</b>	<b>\$45.00</b>

Town of Chester  
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**SW - Special District(s) Water  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Revenues</b>	<b>\$1,036,289.00</b>	<b>\$987,070.00</b>	<b>\$883,378.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$56,150.00	\$210,320.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$56,150.00</b>	<b>\$210,320.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$56,150.00</b>	<b>\$210,320.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,036,289.00</b>	<b>\$1,043,220.00</b>	<b>\$1,093,698.00</b>

Town of Chester  
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**SW - Special District(s) Water  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	\$2,595.00	\$3,170.00	-
19804 - Payment Of MTA Payroll Tax - Contractual	\$1,200.00	\$959.00	\$1,201.00
<b>Total for Special Items</b>	<b>\$3,795.00</b>	<b>\$4,129.00</b>	<b>\$1,201.00</b>
<b>Total for General Government Support</b>	<b>\$3,795.00</b>	<b>\$4,129.00</b>	<b>\$1,201.00</b>
<b>Home and Community Services</b>			
<b>Water</b>			
83101 - Water Administration - Personal Services	\$358,083.00	\$341,524.00	\$291,399.00
83102 - Water Administration - Equipment and Capital Outlay	-	\$57,058.00	\$56,583.00
83104 - Water Administration - Contractual	\$20,065.00	\$28,412.00	\$21,255.00
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$18,948.00	\$46,311.00	\$23,706.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$186,639.00	\$119,324.00	\$187,803.00
83302 - Water Purification - Equipment and Capital Outlay	\$19,642.00	\$5,491.00	-
83304 - Water Purification - Contractual	\$41,770.00	\$43,352.00	\$49,955.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$21,070.00	\$18,289.00	\$501.00
83404 - Water Transportation and Distribution - Contractual	\$117,632.00	\$158,296.00	\$161,459.00

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**SW - Special District(s) Water  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Water</b>	<b>\$783,849.00</b>	<b>\$818,057.00</b>	<b>\$792,661.00</b>
<b>Total for Home and Community Services</b>	<b>\$783,849.00</b>	<b>\$818,057.00</b>	<b>\$792,661.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$32,420.00	\$21,950.00	\$17,250.00
90308 - Social Security - Employee Benefits	\$26,713.00	\$25,493.00	\$22,069.00
90408 - Workers' Compensation - Employee Benefits	\$4,504.00	\$5,881.00	\$5,889.00
90558 - Disability Insurance - Employee Benefits	\$133.00	\$133.00	\$96.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$121,533.00	\$106,732.00	\$72,746.00
<b>Total for Employee Benefits</b>	<b>\$185,303.00</b>	<b>\$160,189.00</b>	<b>\$118,050.00</b>
<b>Total for Employee Benefits</b>	<b>\$185,303.00</b>	<b>\$160,189.00</b>	<b>\$118,050.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$14,692.00	\$14,247.00	\$13,801.00
97107 - Serial Bonds - Debt Interest	\$7,777.00	\$8,211.00	\$8,631.00
<b>Total for Debt Service</b>	<b>\$22,469.00</b>	<b>\$22,458.00</b>	<b>\$22,432.00</b>
<b>Total for Debt Service</b>	<b>\$22,469.00</b>	<b>\$22,458.00</b>	<b>\$22,432.00</b>
<b>Total for Expenditures</b>	<b>\$995,416.00</b>	<b>\$1,004,833.00</b>	<b>\$934,344.00</b>

Town of Chester  
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**SW - Special District(s) Water  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Expenditures and Other Uses</b>	<b>\$995,416.00</b>	<b>\$1,004,833.00</b>	<b>\$934,344.00</b>

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Town of Chester  
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**SW - Special District(s) Water  
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$727,869.00	\$861,937.00	\$605,205.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$97,378.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$172,455.00	-
8022 - Restated Fund Balance - Beginning of Year	\$727,869.00	\$689,482.00	\$702,583.00
Add Revenues and Other Sources	\$1,036,289.00	\$1,043,220.00	\$1,093,698.00
Deduct Expenditures and Other Uses	\$995,416.00	\$1,004,833.00	\$934,344.00
8029 - Fund Balance - End of Year	\$768,742.00	\$727,869.00	\$861,937.00

NO

Town of Chester  
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**SW - Special District(s) Water  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$399,640.00	\$340,940.00	\$535,750.00
2199 - Est Rev - Departmental Income	\$641,450.00	\$679,400.00	-
2499 - Est Rev - Use of Money and Property	\$5,650.00	\$5,525.00	\$458,186.00
<b>Total for Estimated Revenue</b>	<b>\$1,046,740.00</b>	<b>\$1,025,865.00</b>	<b>\$993,936.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$125,000.00	\$75,000.00	\$196,000.00
<b>Total for Estimated Other Sources</b>	<b>\$125,000.00</b>	<b>\$75,000.00</b>	<b>\$196,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,171,740.00</b>	<b>\$1,100,865.00</b>	<b>\$1,189,936.00</b>

Town of Chester  
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**SW - Special District(s) Water  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$957,335.00	\$891,735.00	\$1,015,350.00
9199 - App - Employee Benefits	\$214,405.00	\$186,660.00	\$152,128.00
9899 - App - Debt Service	-	\$22,470.00	\$22,458.00
<b>Total for Estimated Appropriations</b>	<b>\$1,171,740.00</b>	<b>\$1,100,865.00</b>	<b>\$1,189,936.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,171,740.00</b>	<b>\$1,100,865.00</b>	<b>\$1,189,936.00</b>

NOT FINAL

Town of Chester  
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**TC - Custodial  
 Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$2,450.00	\$12,292.00	\$12,292.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,450.00</b>	<b>\$12,292.00</b>	<b>\$12,292.00</b>
<b>Total for Assets</b>	<b>\$2,450.00</b>	<b>\$12,292.00</b>	<b>\$12,292.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,450.00</b>	<b>\$12,292.00</b>	<b>\$12,292.00</b>

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**TC - Custodial  
 Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Net Position</b>			
<b>Restricted Net Position</b>			
923 - Net Assets Restricted for Other Purposes <i>Restricted</i>	\$2,450.00	\$12,292.00	\$12,292.00
<b>Total for Restricted Net Position</b>	<b>\$2,450.00</b>	<b>\$12,292.00</b>	<b>\$12,292.00</b>
<b>Total for Net Position</b>	<b>\$2,450.00</b>	<b>\$12,292.00</b>	<b>\$12,292.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$2,450.00</b>	<b>\$12,292.00</b>	<b>\$12,292.00</b>

Town of Chester  
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**TC - Custodial  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Miscellaneous</b>			
2770 - Unclassified <i>Unclaimed Bail</i>	\$951.00	-	\$1,074.00
<b>Total for Miscellaneous</b>	<b>\$951.00</b>	<b>\$0.00</b>	<b>\$1,074.00</b>
<b>Total for Revenues</b>	<b>\$951.00</b>	<b>\$0.00</b>	<b>\$1,074.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$951.00</b>	<b>\$0.00</b>	<b>\$1,074.00</b>

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**TC - Custodial  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

NOT FINAL

Town of Chester  
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**TC - Custodial  
Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$12,292.00	\$12,292.00	\$11,218.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position <i>Incorrectly recorded in TC</i>	\$10,793.00	-	-
8022 - Restated Net Position - Beginning of Year	\$1,499.00	\$12,292.00	\$11,218.00
Add Revenues and Other Sources	\$951.00	\$0.00	\$1,074.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$2,450.00	\$12,292.00	\$12,292.00

NOI

Town of Chester  
Annual Financial Report  
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**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	12/31/2025	12/31/2024	12/31/2023
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$5,663,477.00	\$5,663,477.00	\$5,663,447.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$5,663,477.00</b>	<b>\$5,663,477.00</b>	<b>\$5,663,447.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$7,330,168.00	\$8,327,533.00	\$9,267,115.00
103 - Improvements Other Than Buildings	\$622,683.00	\$611,433.00	\$623,368.00
104 - Machinery and Equipment	\$6,524,436.00	\$6,026,996.00	\$6,258,801.00
106 - Infrastructure	\$6,282,708.00	\$6,228,593.00	\$6,228,593.00
<b>Total for Depreciable Capital Assets</b>	<b>\$20,759,995.00</b>	<b>\$21,194,555.00</b>	<b>\$22,377,877.00</b>
<b>Total for Non-Current Assets</b>	<b>\$26,423,472.00</b>	<b>\$26,858,032.00</b>	<b>\$28,041,324.00</b>

Town of Chester  
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**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

	12/31/2025	12/31/2024	12/31/2023
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
619 - State or Authority Loans Payable	\$358,519.00	-	-
628 - Bonds Payable	\$4,560,000.00	\$4,030,001.00	\$4,385,000.00
685 - Installment Purchase Contract Debt	-	\$41,281.00	-
<b>Total for Debt Obligations</b>	<b>\$4,918,519.00</b>	<b>\$4,071,282.00</b>	<b>\$4,385,000.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$4,045,216.00	\$3,249,251.00	\$4,166,210.00
683 - Other Post Employment Benefits	\$20,083,650.00	\$19,351,004.00	\$14,649,875.00
687 - Compensated Absences	\$1,604,676.00	\$1,505,125.00	\$809,193.00
<b>Total for Other Long-Term Obligations</b>	<b>\$25,733,542.00</b>	<b>\$24,105,380.00</b>	<b>\$19,625,278.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$30,652,061.00</b>	<b>\$28,176,662.00</b>	<b>\$24,010,278.00</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness  
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$4,030,001.00	\$890,000.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$4,560,001.00
Bond Anticipation Note	\$985,000.00	\$0.00	\$95,000.00	\$890,000.00	\$0.00	\$0.00	\$0.00
Installment Purchase Contract	\$41,280.00	\$0.00	\$41,280.00	\$0.00	\$0.00	\$0.00	\$0.00
State or Authority Loan	\$0.00	\$411,000.00	\$52,481.00	\$0.00	\$0.00	\$0.00	\$358,519.00
<b>Total</b>	<b>\$5,056,281.00</b>	<b>\$1,301,000.00</b>	<b>\$548,761.00</b>	<b>\$890,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,918,520.00</b>

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> Public Improvement of Water District		8/26/15	6/1/38	\$251,096.00	\$0.00	\$14,692.00	\$0.00	\$0.00	\$0.00	\$236,404.00
<b>Bond</b> Public Improvement Police Department Building		3/22/17	6/1/38	\$1,429,315.00	\$0.00	\$83,630.00	\$0.00	\$0.00	\$0.00	\$1,345,685.00
<b>Bond</b> Construction of Senior Center		6/14/17	3/1/34	\$300,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$275,000.00
<b>Bond</b> Acquisition of Land		10/1/18	3/1/34	\$810,000.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$740,000.00
<b>Bond</b> Water System Improvements		9/17/14	8/1/25	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Bond</b> Public Improvements Senior Center		6/14/17	6/1/38	\$1,139,590.00	\$0.00	\$66,678.00	\$0.00	\$0.00	\$0.00	\$1,072,912.00
<b>Bond</b> Conversion of BAN to Bond	Roosevelt & Cross	11/1/25	11/1/35	\$0.00	\$890,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$890,000.00
<b>Bond</b> Anticipation Note Highway Garage & Machinery & Equipment		9/30/21	11/1/24	\$985,000.00	\$0.00	\$95,000.00	\$890,000.00	\$0.00	\$0.00	\$0.00
<b>Installment Purchase Contract</b> Caterpillar Wheel Loader 6830	KS Bank	6/7/19	6/17/25	\$19,159.00	\$0.00	\$19,159.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Installment Purchase Contract</b> Tractor and Planner	KS Bank	3/25/22	3/25/25	\$22,121.00	\$0.00	\$22,121.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>State or Authority Loan</b> Repayment of PFRS	PFRS	10/29/25	2/1/35	\$0.00	\$411,000.00	\$52,481.00	\$0.00	\$0.00	\$0.00	\$358,519.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$365,000.00	\$149,174.00	\$514,174.00	\$4,195,001.00
2027	\$401,328.00	\$159,308.00	\$560,636.00	\$3,793,673.00
2028	\$408,177.00	\$144,984.00	\$553,161.00	\$3,385,496.00
2029	\$420,134.00	\$130,415.00	\$550,549.00	\$2,965,362.00
2030	\$427,207.00	\$115,490.00	\$542,697.00	\$2,538,155.00
2031	\$405,000.00	\$70,643.00	\$475,643.00	\$2,133,155.00
2032	\$415,000.00	\$60,545.00	\$475,545.00	\$1,718,155.00
2033	\$430,000.00	\$49,954.00	\$479,954.00	\$1,288,155.00
2034	\$440,001.00	\$38,624.00	\$478,625.00	\$848,154.00
2035	\$270,000.00	\$28,875.00	\$298,875.00	\$578,154.00
2036	\$229,999.00	\$21,000.00	\$250,999.00	\$348,155.00
2037	\$240,000.00	\$12,775.00	\$252,775.00	\$108,155.00
2038	\$108,155.00	\$4,288.00	\$112,443.00	\$0.00

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<b>Total</b>	\$4,560,001.00	\$986,075.00	\$5,546,076.00	
\$4,560,001.00 Total Bond Ending Balance for Statement of Indebtedness.				

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1804	Checking	A, B, CM, DA, DB, H, SD, SM, SR, SS, SW	\$221,968.00	\$0.00	(\$210,516.00)	(\$2,496.00)	\$8,956.00
1289	Checking	A, B, CM, DB, TC	\$667,636.00	\$0.00	(\$7,061.00)	(\$10,419.00)	\$650,156.00
871	Savings	A, B, CM, DA, DB, H, SD, SM, SR, SS, SW, TC	\$2,919,159.00	\$0.00	\$0.00	(\$670.00)	\$2,918,489.00
3209	Savings	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3044	Checking	SM	\$1,134.00	\$0.00	\$0.00	\$0.00	\$1,134.00
263	Checking	A	\$30,733.00	\$10,000.00	\$0.00	\$0.00	\$40,733.00
2820	Checking	DB	\$3,244.00	\$0.00	\$0.00	(\$10.00)	\$3,234.00
4762	Checking	DA	\$4,834.00	\$0.00	\$0.00	\$0.00	\$4,834.00
533	Checking	SW	\$141.00	\$0.00	\$0.00	\$0.00	\$141.00
2896	Checking	SR	\$880.00	\$0.00	\$0.00	\$0.00	\$880.00
2865	Checking	SW	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2817	Checking	B	\$417.00	\$0.00	\$0.00	\$1.00	\$418.00
2879	Checking	SW	\$2,481.00	\$0.00	\$0.00	\$0.00	\$2,481.00
2851	Checking	SW	\$1,663.00	\$0.00	\$0.00	\$0.00	\$1,663.00
2848	Checking	SW	\$338.00	\$0.00	\$0.00	\$0.00	\$338.00
5685	Savings	B	\$13,825.00	\$0.00	\$0.00	\$0.00	\$13,825.00
1387	Savings	B	\$59,911.00	\$0.00	\$0.00	\$0.00	\$59,911.00
1406	Checking	A, B, DA, DB, SD, SM, SR, SS, SW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8444	Checking	SW	\$2,252.00	\$0.00	\$0.00	\$0.00	\$2,252.00
8431	Checking	SW	\$2,195.00	\$0.00	\$0.00	\$0.00	\$2,195.00
8473	Checking	SW	\$624.00	\$0.00	\$0.00	\$0.00	\$624.00
8457	Checking	SW	\$4,501.00	\$0.00	\$0.00	\$0.00	\$4,501.00
8460	Checking	SW	\$1,794.00	\$0.00	\$0.00	\$0.00	\$1,794.00
9113	Checking	A, B	\$1,977.00	\$0.00	(\$1,977.00)	\$0.00	\$0.00

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<b>Accounts</b>					
<b>Total</b>	\$3,941,782.00	\$10,000.00	(\$219,554.00)	(\$13,594.00)	\$3,718,634.00
<b>Total Cash From Financials</b>					\$3,718,634.00

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$3,941,782.00
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$3,783,869.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$4,283,869.00</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$2,693,954.00
Market Value as of Fiscal Year End Date	\$2,693,954.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$2,747,833.00

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
54	45	0	27

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$424,941.00	38	38		
Police Retirement	\$773,606.00	16	7		
Fire Retirement					
Local Pension Fund					
Social Security	\$448,191.00	54	45		
Worker's Compensation	\$90,073.00	54	45		
Life Insurance	\$2,305.00	45	8		
Unemployment Insurance	\$2,440.00	1			
Disability Insurance	\$3,007.00	54	45		
Hospital, Medical and Dental Insurance	\$2,057,993.00	44			27
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
<b>Total Employee Benefits Paid</b>	<b>\$3,802,556.00</b>				