

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Chester
County of Orange
For the Fiscal Year Ended 12/31/2021

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Chester

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

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

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

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

TOWN OF Chester
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For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

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

TOWN OF Chester
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(A) GENERAL

Results of Operation

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

TOWN OF Chester
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(A) GENERAL

Results of Operation

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

TOWN OF Chester
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(A) GENERAL

Results of Operation

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

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(A) GENERAL

Results of Operation

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

TOWN OF Chester
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(A) GENERAL

Analysis of Changes in Fund Balance

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

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(A) GENERAL

Budget Summary

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

TOWN OF Chester
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(A) GENERAL

Budget Summary

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

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

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

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

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

TOWN OF Chester
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

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

TOWN OF Chester
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

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

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

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

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

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

TOWN OF Chester
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

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

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

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

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

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

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

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

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

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

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

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

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

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

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

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

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

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

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

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

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

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

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(DB) HIGHWAY-PART-TOWN

Results of Operation

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

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(DB) HIGHWAY-PART-TOWN

Results of Operation

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

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

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

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(DB) HIGHWAY-PART-TOWN

Budget Summary

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

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(DB) HIGHWAY-PART-TOWN

Budget Summary

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

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(H) CAPITAL PROJECTS

Balance Sheet

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

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(H) CAPITAL PROJECTS

Balance Sheet

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

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(H) CAPITAL PROJECTS

Results of Operation

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

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(H) CAPITAL PROJECTS

Results of Operation

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

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

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

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(K) GENERAL FIXED ASSETS

Balance Sheet

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

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(K) GENERAL FIXED ASSETS

Balance Sheet

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

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(SD) DRAINAGE

Balance Sheet

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

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(SD) DRAINAGE

Balance Sheet

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

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(SD) DRAINAGE

Results of Operation

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

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Results of Operation

Code Description	2020	EdpCode	2021
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(SD) DRAINAGE

Analysis of Changes in Fund Balance

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

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(SR) REFUSE AND GARBAGE

Balance Sheet

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

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(SR) REFUSE AND GARBAGE

Balance Sheet

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

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(SR) REFUSE AND GARBAGE

Results of Operation

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

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(SR) REFUSE AND GARBAGE

Results of Operation

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

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(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

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

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(SS) SEWER

Balance Sheet

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

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(SS) SEWER

Balance Sheet

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

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(SS) SEWER

Results of Operation

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

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(SS) SEWER

Results of Operation

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

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(SS) SEWER

Analysis of Changes in Fund Balance

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

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(SS) SEWER

Budget Summary

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

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(SS) SEWER

Budget Summary

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

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(SW) WATER

Balance Sheet

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

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(SW) WATER

Balance Sheet

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

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(SW) WATER

Results of Operation

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

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(SW) WATER

Results of Operation

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

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

(SW) WATER

Analysis of Changes in Fund Balance

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

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

(SW) WATER

Budget Summary

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

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

(SW) WATER

Budget Summary

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

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

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TA200	
Cash In Time Deposits		TA201	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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

Balance Sheet

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

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

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

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

TOWN OF Chester
Statement of Indebtedness
For the Fiscal Year Ending 2021

2/28/2022

County of: Orange

Municipal Code: 330315700000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2020	BAN E	Garage & Equipment			11/04/2020	11/04/2021	1.59%		\$1,310,000	\$1,310,000	\$1,310,000	\$0	\$0		\$0
2021	BAN E	GARAGE & EQUIPMENT		Y	11/03/2021	11/03/2022	0.36%		\$1,260,000	\$0			\$0		\$1,260,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$1,260,000	\$1,310,000	\$1,310,000	\$0	\$0	\$0	\$1,260,000
2018	BOND E	WATER			06/05/2018	06/05/2038	3.00%		\$325,000	\$305,411	\$12,911	\$0	\$0		\$292,500
2014	BOND N	REFUNDING SERIAL BONDS			09/17/2014	08/01/2025	2.00%	Y	\$2,565,000	\$920,000	\$305,000	\$0	\$0		\$615,000
2019	BOND N	Buildings			03/21/2019	03/01/2034	3.50%	Y	\$1,515,000	\$1,460,000	\$80,000	\$0	\$0		\$1,380,000
2018	BOND N	POLICE BUILDING			06/05/2018	06/01/2038	3.00%		\$1,850,000	\$1,738,493	\$73,493	\$0	\$0		\$1,665,000
2018	BOND N	SENIOR CENTER			06/05/2018	06/01/2038	3.00%		\$1,475,000	\$1,386,096	\$58,596	\$0	\$0		\$1,327,500
2011	BOND N	Ambulance Building			04/28/2004	04/15/2021	4.10%			\$60,000	\$60,000	\$0	\$0		\$0
2011	BOND N	Sewer			03/15/2002	03/15/2022	6.00%			\$19,500	\$9,500	\$0	\$0		\$10,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$5,889,500	\$599,500	\$0	\$0	\$0	\$5,290,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$1,260,000	\$7,199,500	\$1,909,500	\$0	\$0	\$0	\$6,550,000

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$350.00
Demand Deposits	9Z2011	\$1,239,649.00
Time Deposits	9Z2021	\$3,947,062.00
Total		\$5,187,061.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,729,463.00
Total		\$5,229,463.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Chester
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

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

TOWN OF Chester
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8538	\$27,380	\$0	\$0	\$27,380
				Total Adjusted Bank Balance
				\$5,186,731
				Petty Cash
				\$350.00
				Adjustments
				\$0.00
			9ZCASH	*
			Total Cash	\$5,187,081
			9ZCASHB	*
			Total Cash Balance All Funds	\$5,187,061
			* Must be equal	

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

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

TOWN OF Chester
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		49			
Total Part Time Employees:		9			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$393,270.00	32	6	
90158	Police and Fire Retirement	\$511,892.00	15		
90258	Local Pension Fund				
90308	Social Security	\$378,385.00	49	9	
90408	Worker's Compensation Insurance	\$159,915.00	49	9	
90458	Life Insurance	\$686.00	4		
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$3,409.00	49	9	
90608	Hospital and Medical (Dental) Insurance	\$1,538,252.00	42		25
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$2,985,809.00			
Computed Total From Financial Section (comparative purposes only)		\$2,985,808.00			

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

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Robert Valentine, hereby certify that I am the Chief Fiscal Officer of the Town of Chester, and that the information provided in the annual financial report of the Town of Chester, for the fiscal year ended 12/31/2021, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Chester, and adopted by me as my signature for use in conjunction with the filing of the Town of Chester's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Chester's annual financial report for the fiscal year ended 12/31/2021 and filed by means of electronic data transmission.

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

Robert Valentine
Name

(845) 469-7000
Telephone Number

Supervisor
Title

1786 Kings Hwy, Chester NY 10918
Official Address

02/24/2022
Date of Certification

(845) 469-7000
Official Telephone Number

TOWN OF Chester
Financial Comments
For the Fiscal Year Ending 2021