

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 12/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (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
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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 2019

(A) GENERAL

Balance Sheet

Code Description	2018	Edp Code	2019
Assets			
Cash	129,046	A200	126,415
Cash In Time Deposits	364,702	A201	
Petty Cash	50	A210	50
TOTAL Cash	493,798		126,465
Due From Other Funds	13,269	A391	
TOTAL Due From Other Funds	13,269		0
Due From Other Governments	60,897	A440	61,465
TOTAL Due From Other Governments	60,897		61,465
Cash Special Reserves	3,628	A230	3,635
TOTAL Restricted Assets	3,628		3,635
TOTAL Assets and Deferred Outflows of Resources	571,592		191,565

TOWN OF Chester
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For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	24,300	A600	
TOTAL Accounts Payable	24,300		0
Due To Other Funds	60,897	A630	67,340
TOTAL Due To Other Funds	60,897		67,340
TOTAL Liabilities	85,197		67,340
Deferred Inflows of Resources			
Deferred Inflow of Resources	240	A691	240
TOTAL Deferred Inflows of Resources	240		240
TOTAL Deferred Inflows of Resources	240		240
Fund Balance			
Capital Reserve	3,628	A878	3,635
TOTAL Restricted Fund Balance	3,628		3,635
Assigned Appropriated Fund Balance	200,000	A914	
TOTAL Assigned Fund Balance	200,000		0
Unassigned Fund Balance	282,527	A917	120,350
TOTAL Unassigned Fund Balance	282,527		120,350
TOTAL Fund Balance	486,155		123,985
TOTAL Liabilities, Deferred Inflows And Fund Balance	571,592		191,565

TOWN OF Chester
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	3,327,627	A1001	2,610,550
TOTAL Real Property Taxes	3,327,627		2,610,550
Other Payments In Lieu of Taxes	218,272	A1081	127,189
Interest & Penalties On Real Prop Taxes	24,674	A1090	16,261
TOTAL Real Property Tax Items	242,946		143,450
Tax Collector Fees		A1232	736
Clerk Fees	2,765	A1255	4,698
Park And Recreational Charges	79,070	A2001	151,930
Other Culture & Recreation Income	59,984	A2089	36,445
TOTAL Departmental Income	141,819		193,809
Interest And Earnings	5,869	A2401	3,374
TOTAL Use of Money And Property	5,869		3,374
Dog Licenses	10,783	A2544	10,795
TOTAL Licenses And Permits	10,783		10,795
Fines And Forfeited Ball	372,992	A2610	357,931
Fines & Pen-Dog Cases	750	A2611	950
TOTAL Fines And Forfeitures	373,742		358,881
Sales of Equipment		A2665	21,332
Insurance Recoveries	610	A2680	272,878
Other Compensation For Loss	66	A2690	2,033
TOTAL Sale of Property And Compensation For Loss	676		296,243
Refunds of Prior Year's Expenditures	2,021	A2701	19,474
Gifts And Donations	15,000	A2705	17,350
Unclassified (specify)	2,095	A2770	15
TOTAL Miscellaneous Local Sources	19,116		36,839
St Aid, Revenue Sharing	27,894	A3001	27,894
St Aid, Mortgage Tax	358,419	A3005	367,878
St Aid - Other (specify)	24,494	A3089	2,314
St Aid - Other Home And Community Service	135,895	A3989	67,236
TOTAL State Aid	546,702		465,322
TOTAL Revenues	4,689,280		4,119,263
Interfund Transfers		A5031	425,094
TOTAL Interfund Transfers	0		425,094
TOTAL Other Sources	0		425,094
TOTAL Detail Revenues And Other Sources	4,689,280		4,544,357

TOWN OF Chester
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	71,133	A10101	57,717
Legislative Board, Contr Expend	26,030	A10104	12,507
TOTAL Legislative Board	97,163		70,224
Municipal Court, Pers Serv	267,886	A11101	280,710
Municipal Court, Equip & Cap Outlay		A11102	2,864
Municipal Court, Contr Expend	18,044	A11104	14,284
TOTAL Municipal Court	285,930		297,858
Supervisor, pers Serv	198,660	A12201	211,287
Supervisor, contr Expend	57,745	A12204	18,079
TOTAL Supervisor	256,405		229,366
Auditor, Contr Expend	12,500	A13204	12,700
TOTAL Auditor	12,500		12,700
Tax Collection, pers Serv	18,086	A13301	18,628
Tax Collection, contr Expend	8,218	A13304	7,938
TOTAL Tax Collection	26,304		26,566
Budget, Pers Serv	15,000	A13401	15,000
TOTAL Budget	15,000		15,000
Assessment, Pers Serv	47,997	A13551	46,153
Assessment, Contr Expend	169,195	A13554	173,890
TOTAL Assessment	217,192		220,043
Tax Arrears Board, Pers Serv	2,484	A13601	3,171
TOTAL Tax Arrears Board	2,484		3,171
Clerk, pers Serv	159,076	A14101	204,519
Clerk, equip & Cap Outlay	27,606	A14102	
Clerk, contr Expend	13,394	A14104	11,050
TOTAL Clerk	200,076		215,569
Law, Contr Expend	123,844	A14204	157,300
TOTAL Law	123,844		157,300
Engineer, Contr Expend	12,000	A14404	52,508
TOTAL Engineer	12,000		52,508
Records Mgmt, PerS. Serv.	13,441	A14601	23,072
Records Mgmt, Contr Expend	7,074	A14604	10,192
TOTAL Records Mgmt	20,515		33,264
Buildings, Pers Serv	26,618	A16201	32,424
Buildings, Equip & Cap Outlay	80,902	A16202	
Buildings, Contr Expend	181,599	A16204	235,127
TOTAL Buildings	289,119		287,551
Unallocated Insurance, Contr Expend	230,376	A19104	245,197
TOTAL Unallocated Insurance	230,376		245,197
Municipal Assn Dues, Contr Expend	1,850	A19204	2,307
TOTAL Municipal Assn Dues	1,850		2,307
Judgements And Claims, Contr Expend	2,092	A19304	163,487
TOTAL Judgements And Claims	2,092		163,487

TOWN OF Chester
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Payment of Mta Payroll Tax, contr Expend	4,187	A19804	4,965
TOTAL Payment of Mta Payroll Tax	4,187		4,965
TOTAL General Government Support	1,797,047		2,017,076
Control of Animals, Contr Expend	39,647	A35104	36,580
TOTAL Control of Animals	39,647		36,580
Civil Defense, Pers Serv	100	A36401	100
TOTAL Civil Defense	100		100
TOTAL Public Safety	39,747		36,680
Street Admin, Pers Serv	163,795	A50101	168,485
Street Admin, Contr Expend	16,718	A50104	20,969
TOTAL Street Admin	180,513		189,454
Garage, Pers Serv	8,030	A51321	2,710
Garage, Contr Expend	44,667	A51324	184,853
TOTAL Garage	53,697		187,563
Street Lighting, Contr Expend	5,430	A51824	804
TOTAL Street Lighting	5,430		804
Bus Operations, Contr Expend	25,000	A56304	33,333
TOTAL Bus Operations	25,000		33,333
TOTAL Transportation	264,640		411,154
Publicity, Contr Expend	1,082	A64104	
TOTAL Publicity	1,082		0
Veterans Service, Contr Expend	425	A65104	
TOTAL Veterans Service	425		0
Programs For Aging, Contr Expend	28,527	A67724	29,384
TOTAL Programs For Aging	28,527		29,384
TOTAL Economic Assistance And Opportunity	30,034		29,384
Parks, Pers Serv	148,833	A71101	174,728
Parks, Equip & Cap Outlay	32,265	A71102	
Parks, Contr Expend	124,658	A71104	68,046
TOTAL Parks	305,756		242,774
Playgr & Rec Centers, Pers Serv	94,410	A71401	150,626
Playgr & Rec Centers, Contr Expend	65,820	A71404	154,125
TOTAL Playgr & Rec Centers	160,230		304,751
Joint Youth Prog, Pers Serv	61,935	A73201	
Joint Youth Prog, Contr Expend	23,786	A73204	
TOTAL Joint Youth Prog	85,721		0
Library, Pers Serv	330,332	A74101	
Library, Contr Expend	108,678	A74104	
TOTAL Library	439,010		0
Historian, Pers Serv	1,426	A75101	1,469
Historian, Contr Expend	1,613	A75104	2,696
TOTAL Historian	3,039		4,165
Other Performing Arts, Pers Serv		A75601	34,378

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Performing Arts, Contr Expend		A75604	58,717
TOTAL Other Performing Arts	0		93,095
TOTAL Culture And Recreation	953,756		644,785
State Retirement System	179,072	A90108	151,415
Social Security, Employer Cont	121,227	A90308	107,101
Worker's Compensation, Empl Bnfts	79,906	A90408	
Unemployment Insurance, Empl Bnfts	1,805	A90508	78,136
Disability Insurance, Empl Bnfts	2,369	A90558	2,066
Hospital & Medical (dental) Ins, Empl Bnft	608,666	A90608	500,566
TOTAL Employee Benefits	993,045		839,284
Debt Principal, Serial Bonds	350,000	A97106	387,329
Debt Principal, Bond Anticipation Notes		A97306	425,000
TOTAL Debt Principal	350,000		812,329
Debt Interest, Serial Bonds	46,210	A97107	106,485
Debt Interest, Bond Anticipation Notes	15,327	A97307	9,350
TOTAL Debt Interest	61,537		115,835
TOTAL Expenditures	4,529,806		4,906,527
TOTAL Detail Expenditures And Other Uses	4,529,806		4,906,527

TOWN OF Chester
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	ExpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	346,681	A8021	486,155
Restated Fund Balance - Beg of Year	346,681	A8022	486,155
ADD - REVENUES AND OTHER SOURCES	4,669,280		4,544,357
DEDUCT - EXPENDITURES AND OTHER USES	4,529,806		4,906,527
Fund Balance - End of Year	486,155	A8029	123,985

TOWN OF Chester
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For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	Edp Code	2020
Estimated Revenues			
Est Rev - Real Property Taxes	2,610,550	A1049N	3,168,881
Est Rev - Real Property Tax Items	162,793	A1099N	162,793
Est Rev - Departmental Income	219,900	A1299N	409,900
Est Rev - Use of Money And Property	3,000	A2499N	3,000
Est Rev - Licenses And Permits	9,000	A2599N	8,000
Est Rev - Fines And Forfeitures	375,400	A2649N	395,400
Est Rev - Miscellaneous Local Sources	19,986	A2799N	17,575
Est Rev - State Aid	924,200	A3099N	519,550
TOTAL Estimated Revenues	4,324,829		4,685,099
Appropriated Fund Balance	200,000	A599N	
TOTAL Estimated Other Sources	200,000		0
TOTAL Estimated Revenues And Other Sources	4,524,829		4,685,099

TOWN OF Chester
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	1,669,182	A1999N	1,738,458
App - Public Safety	43,491	A3999N	43,491
App - Transportation	286,173	A5999N	305,129
App - Economic Assistance And Opportunity	31,214	A6999N	28,825
App - Culture And Recreation	838,259	A7999N	718,266
App - Employee Benefits	1,060,086	A9199N	1,184,681
App - Debt Service	596,424	A9899N	666,249
TOTAL Appropriations	4,524,829		4,685,099
TOTAL Appropriations And Other Uses	4,524,829		4,685,099

TOWN OF Chester
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code-Description	2018	ExpCode	2019
Assets			
Cash	19,757	B200	161,682
Cash In Time Deposits	186,388	B201	
Petty Cash	100	B210	100
TOTAL Cash	206,245		161,782
Due From Other Funds	700	B391	
TOTAL Due From Other Funds	700		0
Prepaid Expenses	39,066	B480	
TOTAL Prepaid Expenses	39,066		0
TOTAL Assets and Deferred Outflows of Resources	246,011		161,782

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	6,998	B600	
TOTAL Accounts Payable	6,998		0
Due To Other Funds		B630	125,000
TOTAL Due To Other Funds	0		125,000
TOTAL Liabilities	6,998		125,000
Fund Balance			
Not in Spendable Form	39,066	B806	
TOTAL Nonspendable Fund Balance	39,066		0
Assigned Appropriated Fund Balance	199,947	B914	50,000
Assigned Unappropriated Fund Balance		B915	
TOTAL Assigned Fund Balance	199,947		50,000
Unassigned Fund Balance		B917	-13,218
TOTAL Unassigned Fund Balance	0		-13,218
TOTAL Fund Balance	239,013		36,782
TOTAL Liabilities, Deferred Inflows And Fund Balance	246,011		161,782

TOWN OF Chester
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,870,881	B1001	2,367,885
TOTAL Real Property Taxes	1,870,881		2,367,885
Sales Tax (from County)	961,952	B1120	943,608
Franchises	85,887	B1170	104,932
TOTAL Non Property Tax Items	1,047,839		1,048,540
Police Department Fees	510	B1520	941
Safety Inspection Fees	169,635	B1560	144,905
Charges For Demolition of Unsafe Build	1,690	B1570	
Vital Statistics Fees	1,792	B1603	1,871
Zoning Fees	581	B2110	1,126
Planning Board Fees	6,674	B2115	7,913
TOTAL Departmental Income	180,882		156,756
Public Safety Services For Other Govts	10,157	B2260	13,696
TOTAL Intergovernmental Charges	10,157		13,696
Interest And Earnings	2,859	B2401	2,297
TOTAL Use of Money And Property	2,859		2,297
Permits, Other	177	B2590	485
TOTAL Licenses And Permits	177		485
Fines And Forfeited Bail	7,500	B2610	7,238
TOTAL Fines And Forfeitures	7,500		7,238
Sales of Equipment		B2665	8,839
Insurance Recoveries	9,632	B2680	1,494
TOTAL Sale of Property And Compensation For Loss	9,632		10,333
Refunds of Prior Year's Expenditures	272	B2701	4,781
Gifts And Donations	300	B2705	
Unclassified (specify)	32,299	B2770	10,596
TOTAL Miscellaneous Local Sources	32,871		15,377
St Aid, Other Aid For Public Safety	19,814	B3389	9,798
TOTAL State Aid	19,814		9,798
TOTAL Revenues	3,182,612		3,632,405
Interfund Transfers		B5031	3,297
TOTAL Interfund Transfers	0		3,297
TOTAL Other Sources	0		3,297
TOTAL Detail Revenues And Other Sources	3,182,612		3,635,702

TOWN OF Chester
Annual Update Document
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	ExpCode	2019
Expenditures			
Engineer, Contr Expend	95,219	B14404	89,508
TOTAL Engineer	95,219		89,508
Buildings, Contr Expend	39,221	B16204	166,788
TOTAL Buildings	39,221		166,788
Judgements And Claims, Contr Expend		B19304	314
TOTAL Judgements And Claims	0		314
Payment of Mta Payroll Tax, Contr Expend	4,883	B19804	6,619
TOTAL Payment of Mta Payroll Tax	4,883		6,619
TOTAL General Government Support	139,323		263,229
Police, Pers Serv	1,783,005	B31201	1,732,313
Police, Equip & Cap Outlay	72,199	B31202	76,043
Police, Contr Expend	170,788	B31204	166,235
TOTAL Police	2,025,992		1,974,591
Safety Inspection, Pers Serv	81,811	B36201	65,365
Safety Inspection, Equip & Cap Outlay	45,837	B36202	
Safety Inspection, Contr Expend	88,357	B36204	128,203
TOTAL Safety Inspection	216,005		193,568
TOTAL Public Safety	2,241,997		2,168,159
Registrar of Vital Stat Contr Expend	1,949	B40204	1,828
TOTAL Registrar of Vital Stat Contr Expend	1,949		1,828
TOTAL Health	1,949		1,828
Street Lighting, Contr Expend	3,256	B51824	8,093
TOTAL Street Lighting	3,256		8,093
TOTAL Transportation	3,256		8,093
Zoning, Pers Serv	13,643	B80101	12,704
Zoning, Contr Expend	4,219	B80104	5,321
TOTAL Zoning	17,862		18,025
Planning, Pers Serv	97,770	B80201	102,276
Planning, Contr Expend	26,670	B80204	12,164
TOTAL Planning	124,440		114,440
TOTAL Home And Community Services	142,302		132,465
State Retirement, Empl Bnfts	22,117	B90108	24,527
Police & Firemen Retirement, Empl Bnfts	358,131	B90158	368,925
Social Security , Empl Bnfts	141,106	B90308	142,176
Worker's Compensation, Empl Bnfts	57,076	B90408	55,980
Life Insurance, Empl Bnfts	1,054	B90458	1,216
Disability Insurance, Empl Bnfts	1,434	B90558	1,365
Hospital & Medical (dental) Ins, Empl Bnft	438,828	B90608	543,463
Other Employee Benefits (spec)		B90898	
TOTAL Employee Benefits	1,019,746		1,137,652
Debt Principal, Serial Bonds		B97106	40,548
TOTAL Debt Principal	0		40,548

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Debt Interest, Bond Anticipation Notes	22,200	B97307	85,959
TOTAL Debt Interest	22,200		85,959
TOTAL Expenditures	3,570,773		3,837,933
TOTAL Detail Expenditures And Other Uses	3,570,773		3,837,933

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	627,174	B8021	239,013
Restated Fund Balance - Beg of Year	627,174	B8022	239,013
ADD - REVENUES AND OTHER SOURCES	3,182,612		3,635,702
DEDUCT - EXPENDITURES AND OTHER USES	3,570,773		3,837,933
Fund Balance - End of Year	239,013	B8029	36,782

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	2,367,885	B1049N	2,726,162
Est Rev - Non Property Tax Items	1,020,000	B1199N	1,000,000
Est Rev - Departmental Income	249,829	B1299N	290,775
Est Rev - Intergovernmental Charges	11,000	B2399N	12,000
Est Rev - Use of Money And Property	3,000	B2499N	2,000
Est Rev - Sale of Prop And Comp For Loss	5,000	B2699N	4,000
Est Rev - Miscellaneous Local Sources	1,096	B2799N	50,000
Est Rev - State Aid	22,140	B3099N	16,462
Est Rev - Federal Aid	1,500	B4099N	1,212
TOTAL Estimated Revenues	3,681,450		4,102,601
Appropriated Fund Balance	221,548	B599N	50,000
TOTAL Estimated Other Sources	221,548		50,000
TOTAL Estimated Revenues And Other Sources	3,902,998		4,152,601

TOWN OF Chester
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	96,000	B1999N	247,376
App - Public Safety	2,201,811	B3999N	2,218,275
App - Health	1,667	B4999N	1,000
App - Transportation	3,500	B5999N	5,500
App - Home And Community Services	232,514	B8999N	187,874
App - Employee Benefits	1,241,958	B9199N	1,365,756
App - Debt Service	126,548	B9889N	126,820
TOTAL Appropriations	3,902,998		4,152,801
TOTAL Appropriations And Other Uses	3,902,998		4,152,601

TOWN OF Chester
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For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	ExpCode	2019
Assets			
Cash	89,106	DA200	222,340
Cash In Time Deposits	29,122	DA201	
Petty Cash	200	DA210	200
TOTAL Cash	118,428		222,540
Cash Special Reserves	11,814	DA230	11,838
TOTAL Restricted Assets	11,814		11,838
TOTAL Assets and Deferred Outflows of Resources	130,242		234,378

TOWN OF Chester
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For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	Edg Code	2019
Accounts Payable	11,076	DA600	
TOTAL Accounts Payable	11,076		0
TOTAL Liabilities	11,076		0
Fund Balance			
Capital Reserve	905	DA878	
Reserve For Repairs	10,909	DA882	11,838
TOTAL Restricted Fund Balance	11,814		11,838
Assigned Appropriated Fund Balance	90,000	DA914	75,000
Assigned Unappropriated Fund Balance	17,352	DA915	147,540
TOTAL Assigned Fund Balance	107,352		222,540
TOTAL Fund Balance	119,166		234,378
TOTAL Liabilities, Deferred Inflows And Fund Balance	130,242		234,378

TOWN OF Chester
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For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	891,665	DA1001	1,112,679
TOTAL Real Property Taxes	891,665		1,112,679
Snow Removal Services-Other Govts	56,430	DA2302	57,024
TOTAL Intergovernmental Charges	56,430		57,024
Interest And Earnings	836	DA2401	1,131
TOTAL Use of Money And Property	836		1,131
Sales of Equipment		DA2665	6,750
Insurance Recoveries	8,705	DA2680	344,724
TOTAL Sale of Property And Compensation For Loss	8,705		351,474
Refunds of Prior Year's Expenditures	278	DA2701	219
Unclassified (specify)		DA2770	146
TOTAL Miscellaneous Local Sources	278		365
St Aid, Consolidated Highway Aid	37,800	DA3501	
TOTAL State Aid	37,800		0
TOTAL Revenues	995,714		1,522,673
TOTAL Detail Revenues And Other Sources	995,714		1,522,673

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	902	DA19804	1,188
TOTAL Payment of Mta Payroll Tax	902		1,188
TOTAL General Government Support	902		1,188
Machinery, Pers Serv	145,948	DA51301	145,971
Machinery, Equip & Cap Outlay	148,345	DA51302	415,482
Machinery, Contr Expend	125,111	DA51304	193,695
TOTAL Machinery	419,404		755,148
Brush And Weeds, Pers Serv	103,072	DA51401	88,574
Brush And Weeds, Contr Expend	22,619	DA51404	19,861
TOTAL Brush And Weeds	125,691		108,435
Snow Removal, Pers Serv	115,033	DA51421	112,454
Snow Removal, Contr Expend	197,847	DA51424	159,118
TOTAL Snow Removal	312,880		271,572
TOTAL Transportation	857,975		1,135,155
State Retirement, Empl Bnfts	66,448	DA90108	73,050
Social Security , Empl Bnfts	27,671	DA90308	26,434
Worker's Compensation, Empl Bnfts	21,879	DA90408	21,459
Disability Insurance, Empl Bnfts	365	DA90558	557
Hospital & Medical (dental) Ins, Empl Bnft	168,531	DA90608	149,618
TOTAL Employee Benefits	284,894		271,118
TOTAL Expenditures	1,143,771		1,407,461
TOTAL Detail Expenditures And Other Uses	1,143,771		1,407,461

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes In Fund Balance			
Fund Balance - Beginning of Year	267,223	DA8021	119,166
Restated Fund Balance - Beg of Year	267,223	DA8022	119,166
ADD - REVENUES AND OTHER SOURCES	995,714		1,522,673
DEDUCT - EXPENDITURES AND OTHER USES	1,143,771		1,407,461
Fund Balance - End of Year	119,166	DA8029	234,378

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,112,679	DA1049N	1,117,039
Est Rev - Intergovernmental Charges	55,836	DA2399N	55,836
Est Rev - Use of Money And Property	1,000	DA2499N	1,000
Est Rev - Sale of Prop And Comp For Loss	2,500	DA2699N	2,500
TOTAL Estimated Revenues	1,172,015		1,176,375
Appropriated Fund Balance	90,000	DA599N	75,000
TOTAL Estimated Other Sources	90,000		75,000
TOTAL Estimated Revenues And Other Sources	1,262,015		1,251,375

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	968,455	DA5999N	999,475
App - Employee Benefits	293,560	DA9199N	251,900
TOTAL Appropriations	1,262,015		1,251,375
TOTAL Appropriations And Other Uses	1,262,015		1,251,375

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	116,414	DB200	44,257
Cash In Time Deposits	808	DB201	
TOTAL Cash	117,222		44,257
Due From Other Funds		DB391	125,000
TOTAL Due From Other Funds	0		125,000
TOTAL Assets and Deferred Outflows of Resources	117,222		169,257

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	Edp Code	2019
Accounts Payable	2,481	DB600	
TOTAL Accounts Payable	2,481		0
TOTAL Liabilities	2,481		0
Fund Balance			
Assigned Appropriated Fund Balance	90,000	DB914	25,000
Assigned Unappropriated Fund Balance	24,741	DB915	144,257
TOTAL Assigned Fund Balance	114,741		169,257
TOTAL Fund Balance	114,741		169,257
TOTAL Liabilities, Deferred Inflows And Fund Balance	117,222		169,257

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdoCode	2019
Revenues			
Real Property Taxes	590,796	DB1001	818,542
TOTAL Real Property Taxes	590,796		818,542
Sales Tax (from County)	400,000	DB1120	420,001
TOTAL Non Property Tax Items	400,000		420,001
Interest And Earnings	636	DB2401	1,070
TOTAL Use of Money And Property	636		1,070
Street Opening Permits	400	DB2560	650
TOTAL Licenses And Permits	400		650
Sales of Scrap & Excess Materials	462	DB2650	1,575
TOTAL Sale of Property And Compensation For Loss	462		1,575
St Aid, Consolidated Highway Aid	80,074	DB3501	117,900
TOTAL State Aid	80,074		117,900
TOTAL Revenues	1,072,368		1,359,738
TOTAL Detail Revenues And Other Sources	1,072,368		1,359,738

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Judgements And Claims, Contr Expend		DB19304	102
TOTAL Judgements And Claims	0		102
Payment of Mta Payroll Tax, Contr Expend	1,658	DB19804	2,120
TOTAL Payment of Mta Payroll Tax	1,658		2,120
TOTAL General Government Support	1,658		2,222
Maint of Streets, Pers Serv	604,964	DB51101	646,395
Maint of Streets, Contr Expend	333,798	DB51104	351,562
TOTAL Maint of Streets	938,762		997,957
Brush And Weeds, Contr Expend	39,582	DB51404	37,219
TOTAL Brush And Weeds	39,582		37,219
TOTAL Transportation	978,344		1,035,176
State Retirement, Empl Bnfts	66,448	DB90108	73,050
Social Security, Empl Bnfts	45,968	DB90308	49,067
Worker's Compensation, Empl Bnfts	21,879	DB90408	21,459
Disability Insurance, Empl Bnfts	371	DB90558	186
Hospital & Medical (dental) Ins, Empl Bnft	120,479	DB90608	124,062
TOTAL Employee Benefits	255,145		267,824
TOTAL Expenditures	1,235,147		1,305,222
TOTAL Detail Expenditures And Other Uses	1,235,147		1,305,222

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	277,520	DB8021	114,741
Restated Fund Balance - Beg of Year	277,520	DB8022	114,741
ADD - REVENUES AND OTHER SOURCES	1,072,368		1,359,738
DEDUCT - EXPENDITURES AND OTHER USES	1,235,147		1,305,222
Fund Balance - End of Year	114,741	DB8029	169,257

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	818,542	DB1049N	881,464
Est Rev - Non Property Tax Items	420,000	DB1199N	420,000
Est Rev - Use of Money And Property	640	DB2499N	640
Est Rev - Licenses And Permits	800	DB2599N	800
Est Rev - Sale of Prop And Comp For Loss	620	DB2699N	620
Est Rev - State Aid	80,000	DB3099N	80,000
TOTAL Estimated Revenues	1,320,602		1,383,524
Appropriated Fund Balance	90,000	DB599N	25,000
TOTAL Estimated Other Sources	90,000		25,000
TOTAL Estimated Revenues And Other Sources	1,410,602		1,408,524

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	Edp Code	2020
Appropriations			
App - Transportation	1,122,701	DB5999N	1,068,624
App - Employee Benefits	287,901	DB9199N	339,900
TOTAL Appropriations	1,410,602		1,408,524
TOTAL Appropriations And Other Uses	1,410,602		1,408,524

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	Edp Code	2019
Assets			
Cash	3,294	H200	40,218
Cash In Time Deposits	10	H201	441,166
TOTAL Cash	3,304		481,384
Due From Other Funds		H391	5,875
TOTAL Due From Other Funds	0		5,875
TOTAL Assets and Deferred Outflows of Resources	3,304		487,259

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	ExpCode	2019
Bond Anticipation Notes Payable	425,000	H626	660,000
TOTAL Notes Payable	425,000		660,000
TOTAL Liabilities	425,000		660,000
Fund Balance			
Capital Reserve		H878	-172,741
TOTAL Restricted Fund Balance	0		-172,741
Unassigned Fund Balance	-421,696	H917	
TOTAL Unassigned Fund Balance	-421,696		0
TOTAL Fund Balance	-421,696		-172,741
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,304		487,259

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	1,268	H2401	266
TOTAL Use of Money And Property	1,268		266
Premium & Accrued Interest On Obligations		H2710	5,875
TOTAL Miscellaneous Local Sources	0		5,875
TOTAL Revenues	1,268		6,141
Serial Bonds	3,650,000	H5710	1,515,000
Bans Redeemed From Appropriations	10,000	H5731	425,000
TOTAL Proceeds of Obligations	3,660,000		1,940,000
TOTAL Other Sources	3,660,000		1,940,000
TOTAL Detail Revenues And Other Sources	3,661,268		1,946,141

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	Edp Code	2018
Expenditures			
Traffic Viol Bureau, Equip & Cap Outlay		H11302	
TOTAL Traffic Viol Bureau	0		0
TOTAL General Government Support	0		0
Other Public Safety, Equip & Cap Outlay	615,287	H38972	
TOTAL Other Public Safety	615,287		0
TOTAL Public Safety	615,287		0
Highway, Capital Projects		H51972	218,950
TOTAL Highway	0		218,950
TOTAL Transportation	0		218,950
Other Culture And Recreation	1,196,122	H79972	1,049,845
TOTAL Other Culture And Recreation	1,196,122		1,049,845
TOTAL Culture And Recreation	1,196,122		1,049,845
TOTAL Expenditures	1,811,409		1,268,795
Transfers, Other Funds		H99019	428,391
TOTAL Operating Transfers	0		428,391
TOTAL Other Uses	0		428,391
TOTAL Detail Expenditures And Other Uses	1,811,409		1,697,186

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EppCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,271,555	H8021	-421,696
Restated Fund Balance - Beg of Year	-2,271,555	H8022	-421,696
ADD - REVENUES AND OTHER SOURCES	3,661,268		1,946,141
DEDUCT - EXPENDITURES AND OTHER USES	1,811,409		1,697,186
Fund Balance - End of Year	-421,696	H8029	-172,741

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	6,286,845	K101	6,347,165
Buildings	8,212,115	K102	9,267,115
Improvements Other Than Buildings	6,228,593	K103	6,228,593
Machinery And Equipment	5,596,216	K104	5,923,996
TOTAL Fixed Assets (net)	26,323,769		27,766,869
TOTAL Assets and Deferred Outflows of Resources	26,323,769		27,766,869

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	26,323,769	K159	27,766,869
TOTAL Investments in Non-Current Government Assets	26,323,769		27,766,869
TOTAL Fund Balance	26,323,769		27,766,869
TOTAL	26,323,769		27,766,869

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(SD) DRAINAGE

Balance Sheet

Code Description	2018	ExpCode	2019
Assets			
Cash In Time Deposits	36,335	SD201	55,404
TOTAL Cash	36,335		55,404
TOTAL Assets and Deferred Outflows of Resources	36,335		55,404

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(SD) DRAINAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	36,335	SD915	55,404
TOTAL Assigned Fund Balance	36,335		55,404
TOTAL Fund Balance	36,335		55,404
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,335		55,404

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(SD) DRAINAGE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	18,959	SD1001	18,959
TOTAL Real Property Taxes	18,959		18,959
Interest And Earnings	70	SD2401	110
TOTAL Use of Money And Property	70		110
TOTAL Revenues	19,029		19,069
TOTAL Detail Revenues And Other Sources	19,029		19,069

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Results of Operation

Code Description	2018	Edp Code	2019
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(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,306	SD8021	36,335
Restated Fund Balance - Beg of Year	17,306	SD8022	36,335
ADD - REVENUES AND OTHER SOURCES	19,029		19,069
Fund Balance - End of Year	36,335	SD8029	55,404

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	34,089	SR200	38,197
Cash In Time Deposits	13,480	SR201	6,413
TOTAL Cash	47,569		44,610
TOTAL Assets and Deferred Outflows of Resources	47,569		44,610

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	47,569	SR915	44,610
TOTAL Assigned Fund Balance	47,569		44,610
TOTAL Fund Balance	47,569		44,610
TOTAL Liabilities, Deferred Inflows And Fund Balance	47,569		44,610

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	547,241	SR1001	551,776
TOTAL Real Property Taxes	547,241		551,776
Interest And Earnings	497	SR2401	615
TOTAL Use of Money And Property	497		615
TOTAL Revenues	547,738		552,391
TOTAL Detail Revenues And Other Sources	547,738		552,391

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Refuse & Garbage, Pers Serv	2,240	SR81601	4,614
Refuse & Garbage, Contr Expend	551,619	SR81604	550,385
TOTAL Refuse & Garbage	553,859		554,999
TOTAL Home And Community Services	553,859		554,999
Social Security, Empl Bnfts	167	SR90308	351
TOTAL Employee Benefits	167		351
TOTAL Expenditures	554,026		555,350
TOTAL Detail Expenditures And Other Uses	554,026		555,350

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(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2018	Edp Code	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	53,857	SR8021	47,569
Restated Fund Balance - Beg of Year	53,857	SR8022	47,569
ADD - REVENUES AND OTHER SOURCES	547,738		552,391
DEDUCT - EXPENDITURES AND OTHER USES	554,026		555,350
Fund Balance - End of Year	47,569	SR8029	44,610

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(SS) SEWER

Balance Sheet

Code Description	2018	EdoCode	2019
Assets			
Cash	20,584	SS200	21,144
Cash In Time Deposits	158,724	SS201	161,828
TOTAL Cash	179,308		182,972
Cash In Time Deposits Special Reserves	184,328	SS231	184,705
TOTAL Restricted Assets	184,328		184,705
TOTAL Assets and Deferred Outflows of Resources	363,636		367,677

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	13,000	SS630	
TOTAL Due To Other Funds	13,000		0
TOTAL Liabilities	13,000		0
Fund Balance			
Capital Reserve	184,327	SS878	184,705
TOTAL Restricted Fund Balance	184,327		184,705
Assigned Unappropriated Fund Balance	166,309	SS915	182,972
TOTAL Assigned Fund Balance	166,309		182,972
TOTAL Fund Balance	350,636		367,677
TOTAL Liabilities, Deferred Inflows And Fund Balance	363,636		367,677

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(SS) SEWER

Results of Operation

Code Description	2018	EdoCode	2019
Revenues			
Special Assessments Ad Valorem	667,664	SS1028	744,111
TOTAL Real Property Taxes	667,664		744,111
Sewer Charges	16,393	SS2122	25,782
TOTAL Departmental Income	16,393		25,782
Interest And Earnings	785	SS2401	790
TOTAL Use of Money And Property	785		790
TOTAL Revenues	684,842		770,683
TOTAL Detail Revenues And Other Sources	684,842		770,683

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sanitary Sewers, Contr Expend	646,957	SS81204	743,177
TOTAL Sanitary Sewers	646,957		743,177
TOTAL Home And Community Services	646,957		743,177
Debt Principal, Serial Bonds	68,000	SS97106	8,500
TOTAL Debt Principal	68,000		8,500
Debt Interest, Serial Bonds	3,510	SS97107	1,965
TOTAL Debt Interest	3,510		1,965
TOTAL Expenditures	718,467		753,642
TOTAL Detail Expenditures And Other Uses	718,467		753,642

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(SS) SEWER

Analysis of Changes In Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes In Fund Balance			
Fund Balance - Beginning of Year	384,261	SS8021	350,636
Restated Fund Balance - Beg of Year	384,261	SS8022	350,636
ADD - REVENUES AND OTHER SOURCES	684,842		770,683
DEDUCT - EXPENDITURES AND OTHER USES	718,467		753,642
Fund Balance - End of Year	350,636	SS8029	367,677

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	744,111	SS1049N	724,960
Est Rev - Departmental Income	16,800	SS1299N	18,430
Est Rev - Use of Money And Property	855	SS2499N	605
TOTAL Estimated Revenues	761,766		743,995
TOTAL Estimated Revenues And Other Sources	761,766		743,995

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	701,906	SS8999N	733,555
App - Debt Service	59,860	SS9899N	10,440
TOTAL Appropriations	761,766		743,995
TOTAL Appropriations And Other Uses	761,766		743,995

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(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	96,411	SW200	45,285
Cash In Time Deposits	187,029	SW201	91,457
TOTAL Cash	283,440		136,742
Water Rents Receivable	47,830	SW350	43,527
TOTAL Other Receivables (net)	47,830		43,527
Due From Other Funds	60,197	SW391	61,465
TOTAL Due From Other Funds	60,197		61,465
Cash Special Reserves	29,529	SW230	29,592
Cash In Time Deposits Special Reserves	60,814	SW231	60,943
TOTAL Restricted Assets	90,343		90,535
TOTAL Assets and Deferred Outflows of Resources	481,810		332,269

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(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	2,494	SW600	
TOTAL Accounts Payable	2,494		0
TOTAL Liabilities	2,494		0
Fund Balance			
Capital Reserve	29,529	SW878	29,592
Reserve For Repairs	60,814	SW882	60,843
TOTAL Restricted Fund Balance	90,343		90,535
Assigned Appropriated Fund Balance	136,000	SW914	80,000
Assigned Unappropriated Fund Balance	252,973	SW915	161,734
TOTAL Assigned Fund Balance	388,973		241,734
TOTAL Fund Balance	479,316		332,269
TOTAL Liabilities, Deferred Inflows And Fund Balance	481,810		332,269

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(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	90,302	SW1001	248,351
TOTAL Real Property Taxes	90,302		248,351
Metered Water Sales	383,873	SW2140	367,264
Water Service Charges	183	SW2144	
Interest & Penalties On Water Rents	11,530	SW2148	11,603
TOTAL Departmental Income	395,586		378,867
Interest And Earnings	793	SW2401	680
TOTAL Use of Money And Property	793		680
Refunds of Prior Year's Expenditures	492	SW2701	
TOTAL Miscellaneous Local Sources	492		0
TOTAL Revenues	487,173		627,898
TOTAL Detail Revenues And Other Sources	487,173		627,898

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(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	581	SW19804	845
TOTAL Payment of Mta Payroll Tax	581		845
TOTAL General Government Support	581		845
Water Administration, Pers Serv	240,567	SW83101	238,484
Water Administration, Equip & Cap Outlay		SW83102	61,234
Water Administration, Contr Expend	23,703	SW83104	11,689
TOTAL Water Administration	264,270		311,407
Source Supply Pwr & Pump, Contr Expend	96,491	SW83204	143,800
TOTAL Source Supply Pwr & Pump	96,491		143,800
Water Purification, Contr Expend	19,113	SW83304	14,907
TOTAL Water Purification	19,113		14,907
Water Trans & Distrib, Contr Expend	44,473	SW83404	103,224
TOTAL Water Trans & Distrib	44,473		103,224
TOTAL Home And Community Services	424,347		573,338
State Retirement, Empl Bnfts	27,033	SW90108	29,610
Social Security , Empl Bnfts	18,141	SW90308	18,099
Worker's Compensation, Empl Bnfts	9,513	SW90408	9,566
Disability Insurance, Empl Bnfts	125	SW90558	124
Hospital & Medical (dental) Ins, Empl Bnft	46,710	SW90608	44,780
TOTAL Employee Benefits	101,522		102,179
Debt Principal, Serial Bonds	70,000	SW97106	82,123
Debt Principal, Bond Anticipation Notes	10,000	SW97306	
TOTAL Debt Principal	80,000		82,123
Debt Interest, Serial Bonds	3,944	SW97107	16,460
Debt Interest, Bond Anticipation Notes	2,702	SW97307	
TOTAL Debt Interest	6,646		16,460
TOTAL Expenditures	813,096		774,945
TOTAL Detail Expenditures And Other Uses	813,096		774,945

TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	Edp Code	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	605,239	SW8021	479,316
Restated Fund Balance - Beg of Year	605,239	SW8022	479,316
ADD - REVENUES AND OTHER SOURCES	487,173		627,898
DEDUCT - EXPENDITURES AND OTHER USES	613,096		774,945
Fund Balance - End of Year	479,316	SW8029	332,269

TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	248,351	SW1049N	244,698
Est Rev - Departmental Income	433,280	SW1299N	413,190
Est Rev - Use of Money And Property	915	SW2499N	800
TOTAL Estimated Revenues	682,546		658,688
Appropriated Fund Balance	136,000	SW599N	80,000
TOTAL Estimated Other Sources	136,000		80,000
TOTAL Estimated Revenues And Other Sources	818,546		738,688

TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	601,264	SW8999N	602,543
App - Employee Benefits	116,113	SW9199N	113,745
App - Debt Service	101,169	SW9899N	22,400
TOTAL Appropriations	818,546		738,688
TOTAL Appropriations And Other Uses	818,546		738,688

TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	260,488	TA200	240,450
Cash In Time Deposits	988,739	TA201	689,954
TOTAL Cash	1,249,227		930,404
TOTAL Assets and Deferred Outflows of Resources	1,249,227		930,404

TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	269	TA630	
TOTAL Due To Other Funds	269		0
Group Insurance	878	TA20	4,745
Guaranty & Bid Deposits	1,248,080	TA30	925,669
TOTAL Agency Liabilities	1,248,958		930,404
TOTAL Liabilities	1,249,227		930,404
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,249,227		930,404

TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	Edp Code	2019
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TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	Edp Code	2019
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TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	Edp Code	2019
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TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	Edp Code	2019
Assets			
Total Non-Current Govt Liabilities	6,614,478	W129	8,258,643
TOTAL Provision To Be Made In Future Budgets	6,614,478		8,258,643
TOTAL Assets and Deferred Outflows of Resources	6,614,478		8,258,643

TOWN OF Chester
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	734,512	W638	1,338,465
Compensated Absences	422,966	W687	466,678
TOTAL Other Liabilities	1,157,478		1,805,143
Bonds Payable	5,457,000	W628	6,453,500
TOTAL Bond And Long Term Liabilities	5,457,000		6,453,500
TOTAL Liabilities	6,614,478		8,258,643
TOTAL Liabilities	6,614,478		8,258,643

TOWN OF Chester
Statement of Indebtedness
For the Fiscal Year Ending 2019

2/11/2020

County of: Orange

Municipal Code: 330315700000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Am't. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accrued Interest	O/S End of Year
2019	BAN E	Equipment			11/05/2019	11/05/2020	1.49%		\$660,000	\$0	\$0	\$0	\$0	\$0	\$660,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2009	BOND E	Water			07/15/2009	06/15/2019	2.50%	Y	\$600,000	\$75,000	\$75,000	\$0	\$0	\$0	\$0
2018	BOND E	WATER			06/05/2018	06/05/2038	3.00%		\$325,000	\$325,000	\$7,123	\$0	\$0	\$0	\$317,877
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2017	BAN N	Senior Building			10/26/2017	06/06/2018	1.32%		\$1,900,000	\$425,000	\$425,000	\$0	\$0	\$0	\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2014	BOND N	REFUNDING SERIAL BONDS			09/17/2014	08/01/2025	2.00%	Y	\$2,565,000	\$1,515,000	\$295,000	\$0	\$0	\$0	\$1,220,000
2019	BOND N	Buildings			03/21/2019	03/01/2034	3.50%	Y	\$1,515,000	\$0			\$0	\$0	\$1,515,000
2018	BOND N	POLICE BUILDING			06/05/2018	06/01/2038	3.00%		\$1,850,000	\$1,850,000	\$40,548	\$0	\$0	\$0	\$1,809,452
2018	BOND N	SENIOR VENTER			06/05/2018	06/01/2038	3.00%		\$1,475,000	\$1,475,000	\$32,329	\$0	\$0	\$0	\$1,442,671
2011	BOND N	Ambulance Building			04/28/2004	04/15/2021	4.10%			\$180,000	\$40,000	\$0	\$0	\$0	\$120,000
2011	BOND N	Sewer			03/15/2002	03/15/2022	6.00%			\$37,000	\$8,500	\$0	\$0	\$0	\$28,500
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$5,892,000	\$943,500	\$0	\$0	\$0	\$7,113,500

TOWN OF Chester
Maturity Schedule
For the Fiscal Year Ending 2019

For Bonds Issued During The Fiscal Year Ended 2019

	EDPCODE	
Indebtedness No.		2019000001
Purpose of Issue		Buildings
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,515,000
Date of Issue	2P3DT	3/21/2019
Interest Rate	2P3PC	3.50000
Final Maturity Date	2P3DM	3/1/2034
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P320	55,000
	2P321	80,000
	2P322	85,000
	2P323	90,000
	2P324	95,000
	2P325	95,000
	2P326	100,000
	2P327	100,000
	2P328	105,000
	2P329	110,000
	2P330	110,000
	2P331	115,000
	2P332	120,000
	2P333	125,000
	2P334	130,000

TOWN OF Chester
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$350.00
Demand Deposits	9Z2011	\$929,362.00
Time Deposits	9Z2021	\$1,747,561.00
Total		<u>\$2,677,273.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,000,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,130,471.00
Total		<u>\$3,130,471.00</u>
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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0263	\$111,934	\$281	\$8,610	\$103,605
*****-0533	\$11,843	\$0	\$368	\$11,475
*****-0565	\$635	\$0	\$0	\$635
*****-0579	\$6,695	\$0	\$0	\$6,695
*****-0871	\$491,386	\$0	\$0	\$491,386
*****-1058	\$1,122	\$0	\$0	\$1,122
*****-1289	\$245,888	\$0	\$5,438	\$240,450
*****-1387	\$59,874	\$0	\$0	\$59,874
*****-1724	\$11,718	\$0	\$0	\$11,718
*****-1804	\$118,988	\$12,498	\$108,677	\$22,809
*****-2754	\$974	\$0	\$0	\$974
*****-2817	\$37,988	\$125,000	\$1,306	\$161,682
*****-2820	\$166,992	\$0	\$125,000	\$41,992
*****-2848	\$905	\$5,000	\$0	\$5,905
*****-2851	\$3,376	\$0	\$111	\$3,265
*****-2865	\$4,572	\$0	\$0	\$4,572
*****-2879	\$13,251	\$0	\$668	\$12,583
*****-2896	\$37,410	\$0	\$0	\$37,410
*****-4762	\$222,340	\$0	\$0	\$222,340
*****-5685	\$13,816	\$0	\$0	\$13,816
*****-5948	\$1,217,073	\$0	\$5,000	\$1,212,073
*****-8392	\$1	\$0	\$0	\$1
*****-8402	\$1	\$0	\$0	\$1
*****-8415	\$2,265	\$0	\$0	\$2,265
*****-8431	\$71	\$0	\$0	\$71
*****-8444	\$2,622	\$0	\$0	\$2,622
*****-8457	\$1,835	\$0	\$0	\$1,835
*****-8460	\$1,808	\$0	\$0	\$1,808
*****-8473	\$1,147	\$0	\$0	\$1,147

TOWN OF Chester
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-8438	\$788	\$0	\$0	\$788
	Total Adjusted Bank Balance			\$2,676,919
	Petty Cash			\$350.00
	Adjustments			\$4.00
	Total Cash	9ZCASH	*	\$2,677,273
	Total Cash Balance All Funds	9ZCASHB	*	\$2,677,273
	* Must be equal			

TOWN OF Chester
Local Government Questionnaire
For the Fiscal Year Ending 2019

	<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?	<u>Yes</u>
If not, are you planning on having an audit conducted?	
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?	<u>No</u>
If yes, has your municipality used the results to design the system of internal controls?	
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 2019

Total Full Time Employees:		45			
Total Part Time Employees:		6			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$351,652.00	29	2	
90158	Police and Fire Retirement	\$368,925.00	16	4	
90258	Local Pension Fund				
90308	Social Security	\$343,228.00	45	6	
90408	Worker's Compensation Insurance	\$186,600.00	45	6	
90458	Life Insurance	\$1,216.00	4		
90508	Unemployment Insurance				
90558	Disability Insurance	\$4,298.00	45	6	
90608	Hospital and Medical (Dental) Insurance	\$1,362,489.00	41		27
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$2,618,408.00			
Computed Total From Financial Section (comparative purposes only)		\$2,618,408.00			

TOWN OF Chester
Energy Costs and Consumption
For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$49,612	23,764	gallons	
Diesel Fuel	\$28,815	13,545	gallons	
Fuel Oil			gallons	
Natural Gas	\$23,404	21,310	cubic feet	
Electricity	\$97,524	588,350	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 12/31/2019
, 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 12/31/2019
and filed by means of electronic data transmission.

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

(845) 469-7000
Telephone Number

02/11/2020
Date of Certification

Robert Valentine
Name

Supervisor
Title

1786 Kings Hwy, Chester, NY 10918
Official Address

(845) 469-7000
Official Telephone Number

**TOWN OF Chester
Financial Comments
For the Fiscal Year Ending 2019**