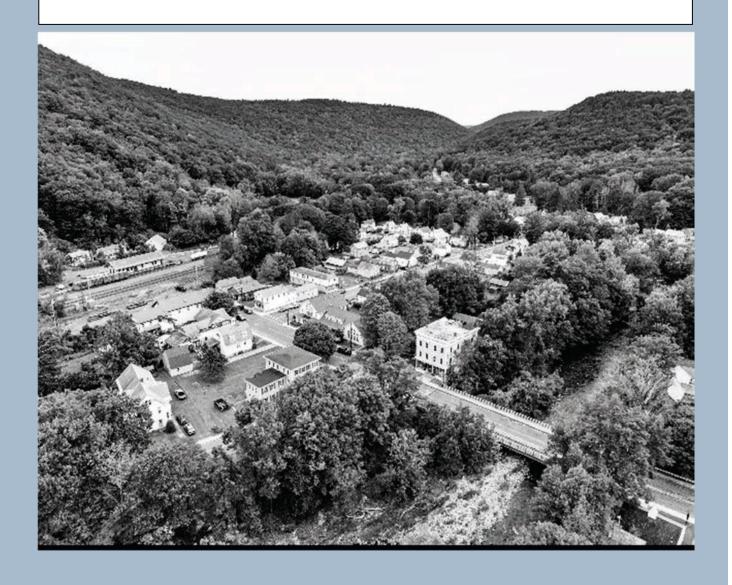
Annual Report FY2021

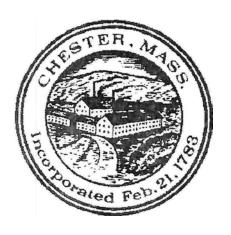
TOWN OF CHESTER, MASSACHUSETTS



Cover Photo by Samuel Mazzaferro of West Branch Aerial Photography

TOWN OF CHESTER-

MASSACHUSETTS



ANNUAL REPORTS of

the

Town Officers

For the 2021 Fiscal Year

July 1, 2020 - June 30, 2021

ANNUAL TOWN REPORT

FISCAL YEAR 2021

TOWN OF CHESTER

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BOARD OF ASSESSORS FY2021 Report

July 1, 2020 - June 30, 2021

Principal Assessor - Regional Resource Group, Inc.

Board of Assessors:

Chair - Timothy Dunn

Member - Marjorie Dunn

Member - Michele Kenney

Assessor Clerk - Laura Lafreniere

Fiscal Year 2021

FY2021 Tax Rate - \$20.49 per \$1000 value

Total amount to be raised \$3,621,992.10

Total receipts received 859,782.45

Tax Levy (\$ amount needed) \$2,762,209.65

Chester has 1,132 properties valued at: \$134,807,694.00 With 101 Exempt properties valued at \$15,604,500.00

Tax Levy (Real Estate & Personal Property) Tax Rate Tax Dollars

\$134,807,694.00 X \$20.49 = \$2,762,209.65

The Town Hall and the Assessors' office is now open. I am in the office on Mondays and Tuesdays. 11 am to 3pm. If coming from a distance, always safe to call ahead. Call 413-354-6318 with any questions or concerns. Leave a message and I will return your call when I am back in the office OR email lafreniere@townofchester.net I check my email messages when I am not in the office and will email you back.

Property record cards, GIS maps, State tax forms, all Applications (Chapter due Oct 1st), Exemption forms (Due April 1st) and helpful links are available online at **townofchester.net/assessors/** If you cannot print out any of these forms or applications, call the office and I will mail them to you.

All homeowners are encouraged to view their property cards for accuracy after tax bills are received in January, as abatements can only be accepted up until the February tax due date. The information on these cards is used to calculate your taxes. Please call the assessors' office at 413-354-6318 if you see any errors or omissions on these cards.

Respectfully submitted, Laura Lafreniere Assessors Clerk March 25, 2022

REPORT OF THE TOWN CLERK

Fiscal Year 2021

JULY 1, 2020 -JUNE 30,2021

Vital records are kept by the Town Clerks office and recorded with the Commonwealth of Massachusetts, Department of Public Health , Vital Registry.

Vital Records

Births-10

Marriages-5

Deaths-15

Dog Licenses

89 dogs were licensed in the fiscal year.

Total revenue from dog licenses was \$1,105.00

Respectfully submitted,

Teresa Donovan

Town Clerk

Chester Town Collector Annual Report 7/1/20 to 6/30/21

The Town Collector's office is responsible for the efficient and timely billing and collection of all Real Estate, Personal Property and Motor Vehicle Excise tax for the Town of Chester. This also includes Municipal Electric and Water Liens placed on the actual Real Estate Tax Bills.

The Town Collector's office will provide all taxpayers with professional and courteous service. We will answer all inquiries in a timely manner. We will continue to persevere to treat all taxpayers with equity and take all necessary steps, allowable by law to collect on all past due accounts. This office continues to struggle with the collection of Motor Vehicle excise payments. Every year there seems to be an increasing number of unpaid bills that get turned over to the Deputy Collector, Arthur P. Jones. These bills if not paid after being demanded are sent to the Deputy for collection. This will eventually if unpaid have your license and registrations marked for non-renewal.

Many questions regarding motor vehicle excise taxes arise during the year. It is the registered owner's responsibility to apply for an abatement with the assessors in the event of a change of car ownership or moving. The registry does not notify the town when vehicles are traded. The registry is not responsible for changing mailing and garaging address.

Failure to receive any type of tax bill from the Town of Chester does not negate your responsibility for payment in a timely fashion. The town mails out property tax bills four (4) times a year. Thirty (30) days in advance of payment due date. If you do not receive a bill, it is the taxpayer's responsibility to reach out for a copy. Every quarterly mailing at least 20 bills come back for an incorrect mailing address. In the event any time of the year you either sell or buy a home please contact the Collector's office regarding your tax bill to be sure the bill is being sent to the proper owner and address.

As always, the Town Collector would like to thank the Board of Selectmen, Residents and Co-Workers for the support they have shown. This has been a challenging year for everyone, and we truly appreciate the respect and concern shown for this office.

FY 2021 Tax Receivables will be shown in the financial section of this report.

Town Collector: 413-354-6357

Assessors: 413-354-6318

Mary Ann Pease Town Collector

Town Accountant

2021 Annual Report

To the Honorable Board of Selectmen and citizens of Chester, I submit to you the following Annual Financial Report.

Our mission is to ensure that the appropriate financial and auditing controls within the Town are maintained in an efficient, cost-effective and responsive manner. We oversee all departmental appropriations assuring that departments operate within their annual budget. In addition, we are responsible for maintaining all financial records and that they are in compliance with federal, state and local laws and regulations.

Respectfully submitted,

Eni a Kirshy

Eric A. Kinsherf, CPA

www.erickinsherfcpa.com

Town Accountant

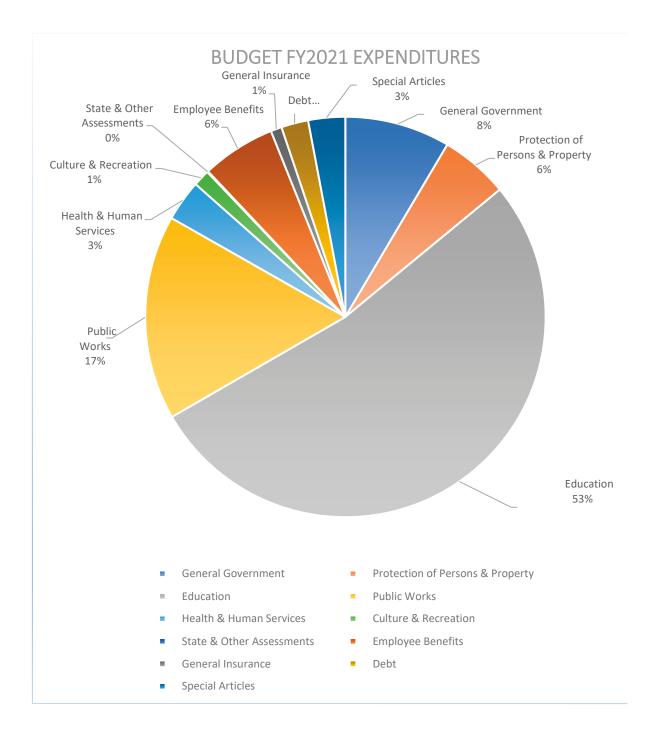
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TOWN OF CHESTER, MASSACHUSETTS Combined Balance Sheet - All Fund Types and Account Groups as of June 30, 2021 (Unaudited)

	9	Governmental Fund Types		Proprietary Fund Types	Fiduciary Fund Types	Account Groups	Totals
	General	Special Revenue	Capital Projects	MLP	Trust and Agency	Long-term Debt	(Memorandum Only)
ASSETS Cash and cash equivalents	460.384.98	751.388.17	(100.000.00)	1.358.992.89	71.464.65		2.542.230.69
Investments Receivables:							0.00
Personal property taxes	22,107.40						22,107.40
Real estate taxes Allowance for abatements and exemptions	383,069.78 (56,708.08)						383,069.78 (56,708.08)
Special assessments	10000						0.00
l ax liens Tax foreclosures	45,196.37 21.207.78						45,196.37 21,207.78
User fees	25,504.35						25,504.35
Utility liens added to taxes	392.48						392.48
Motor vehicle excise Other receivables	95,706.13						95,706.13
Amounts to be provided - payment of bonds						316,327.79	316,327.79
Total Assets	996,861.19	751,388.17	(100,000.00)	1,358,992.89	71,464.65	316,327.79	3,395,034.69
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accrued payroll and withholdings	3,477.71						3,477.71
Agency Funds					21,689.28		21,689.28
Deal and personal property taxes	348 460 10						348 469 40
Special assessments	01.001,040						040,409.10
Tax liens	45,196.37						45,196.37
Tax foredosures	21,207.78						21,207.78
Motor vehicle excise	95,706.13						95,706.13
Other receivables							0.00
Due from other governments	25 632 33						0.00
Other Liabilities	000000000000000000000000000000000000000			7.156.37			7.156.37
Bonds payable							00.0
Notes payable						316,327.79	316,327.79
Total Liabilities	539,689.42	0.00	0.00	7,156.37	21,689.28	316,327.79	884,862.86
Fund Equity:							
Reserved for encumbrances	23,179.64			1000			23,179.64
Reserved for continuing appropriations	0.00			7.20.34			7.20.34 65.688.69
Reserved for appropriation deficit	(35,928.41)						(35,928.41)
Reserved for debt service	27,548.00						27,548.00
Unreserved retained earnings-Water	18,691.80						18,691.80
Reserve for depreciation	70 000 736	754 300 47	(00 000	617,506.94	70 775 07		617,506.94
Ondesignated fund balance Total Fund Equity	457,171.77	751,388.17	(100,000.00)	1,351,836.52	49,775.37	0.00	2,510,171.83
Total Liabilities and Fund Equity	996,861.19	751,388.17	(100,000.00)	1,358,992.89	71,464.65	316,327.79	3,395,034.69

TOWN OF CHESTER, MASSACHUSETTS STATEMENT OF REVENUES AND EXPENDITURES BUDGETARY BASIS - (NON-GAAP) BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2021

			_	Budgeted	Αı	mounts		Actual		Amounts		riance with
		Carry Forward		Original Budget		Final Budget		Budgetary Basis	to	Carried Forward Next Year		nal Budget Positive (Negative)
Revenues:												<u> </u>
Property Taxes	\$	-	\$	2,721,986.00	\$	2,721,986.00	\$	2,754,300.27	\$	-	\$	32,314.27
Sale of Tax Foreclosure	\$	-	\$	-	\$	-	\$	12,500.00	\$	-	\$	12,500.00
Excise & Other Taxes	\$	-	\$	160,000.00	\$	160,000.00	\$	156,740.04	\$	-	\$	(3,259.96)
Interest on Delinquent Taxes	\$	-	\$	16,500.00	\$	16,500.00	\$	24,218.66	\$	-	\$	7,718.66
Charges for Services - Trash Disposal	\$	-	\$	45,000.00	\$	45,000.00	\$	53,884.53	\$	-	\$	8,884.53
Charges for Services - Water			\$	85,000.00	\$	85,000.00	\$	105,828.10	\$	-	\$	20,828.10
Licenses, Permits & Fees	\$	-	\$	19,000.00	\$	19,000.00	\$	33,119.50	\$	-	\$	14,119.50
Other	\$	-	\$	61,000.00	\$	61,000.00	\$	66,730.51	\$	-	\$	5,730.51
Fines & Forfeits	\$	-	\$	3,200.00	\$	3,200.00	\$	26,642.58	\$	-	\$	23,442.58
Interest from Investments	\$	-	\$	5,000.00	\$	5,000.00	\$	8,526.68	\$	-	\$	3,526.68
Intergovernmental-Comm. of Mass.	\$	-	\$	318,938.00	\$	318,938.00	\$	300,325.35	\$	-	\$	(18,612.65)
Total Revenues	\$	-	\$	3,435,624.00	\$	3,435,624.00	\$	3,542,816.22	\$	-	\$	107,192.22
Expenditures:												
Current Fiscal Year:												
General Government	\$	-	\$	315,952.05	\$	315,952.05	\$	285,279.67	\$	3,058.75	\$	27,613.63
Protection of Persons & Property	\$	-	\$	189,423.00		189,423.00	\$,	\$	353.77	-	4,005.78
Education	\$	-	\$	1,779,124.00		1,779,124.00		1,764,849.50	\$	-	\$	14,274.50
Public Works	\$	-	\$	562,420.00		562,420.00	\$,	\$	18,199.25	\$	(10,295.53)
Health & Human Services	\$	-	\$	135,198.00		135,198.00	\$,	\$	-	\$	23,893.64
Culture & Recreation	\$	-	\$	46,839.00		46,839.00	\$,	\$	992.87	\$	1,306.70
State & Other Assessments	\$	-	\$	2,951.00	\$	2,951.00	\$,	\$	-	\$	-
Employee Benefits	\$	-	\$	209,558.00	\$	209,558.00	\$	200,106.55	\$	-	\$	9,451.45
General Insurance	\$	-	\$	37,200.00	\$	37,200.00	\$	30,091.82	\$	575.00	\$	6,533.18
Debt Service:												
Principal	\$	-	\$	73,969.00	\$	73,969.00	\$	72,968.99	\$	-	\$	1,000.01
Interest and Fiscal Charges	\$	-	\$	-	\$	-	\$		\$	-	\$	-
Special Articles	\$	-	\$	50,530.95	\$	112,732.40	\$		\$	12,400.38	\$	205.66
Total Current Fiscal Year Expenditures	\$	-	\$	3,403,165.00	\$	3,465,366.45	\$	3,351,797.41	\$	35,580.02	\$	77,989.02
Other Expenditures:												
Prior Year Articles	\$	67,488.31	\$	-	\$	_	\$	14,200.00	\$	53,288.31	\$	_
Prior Year Encumbrances	\$	8,824.07	\$	_	\$	-	\$		\$	-	\$	_
Total Other Expenditures	\$	76,312.38	\$	-	\$	-	\$		\$	53,288.31	\$	
Total Expenditures	\$	76,312.38	\$	3,403,165.00	\$	3,465,366.45	\$	3,374,821.48	\$	88,868.33	\$	77,989.02
Excess of Revenues Over		(=0.040.00)	_			(00 = 40 4=)	_			(00 000 00)		
(Under) Expenditures	\$	(76,312.38)	\$	32,459.00	\$	(29,742.45)	\$	167,994.74	\$	(88,868.33)	\$	185,181.24
Other Financing Sources (Uses):												
Operating Transfers In	\$	-	\$	-	\$	62,201.45	\$	62,201.45	\$	_	\$	-
Operating Transfers (Out)	\$	_	\$	112,784.00	\$	112,784.00	\$	112,784.00	\$	_	\$	-
Total Other Financing Sources (Uses)	\$	-	\$	(112,784.00)	\$	(50,582.55)		(50,582.55)		-	\$	-
Francis of Brancis and Other Flagranian												
Excess of Revenues and Other Financing												
Sources Over (Under) Expenditures and	Φ.	(70.040.00)	Φ	(00 225 00)	Φ	(00 225 00)	Φ	447 440 40	Φ	(00.000.00)	Φ.	405 404 04
Other Financing Uses	\$	(76,312.38)	ф	(80,325.00)	\$	(80,325.00)	\$	117,412.19	ф	(88,868.33)	Ф	185, 181.24
Audit Adjustments-STAT to UMAS System							\$	(348,098.74)				
The state of the s							Ψ	(0.0,000.14)				
Fund Balances, Beginning of Year			\$	687,858.32	\$	687,858.32	\$	687,858.32	\$	-	\$	-
Fund Balances, End of Year	\$	(76,312.38)	\$	607,533.32	\$	607,533.32	\$	457,171.77	\$	(88,868.33)	\$	185,181.24



TOWN OF CHESTER, MASSACHUSETTS GENERAL FUND EXPENSE REPORT FOR THE YEAR ENDED JUNE 30, 2021

Machine Spanner Span	Moderation Silpons Control	Account Number	Description	Balance Forward	Budget	Budget Revisions	Revised Budget	Expended	Balance	Closed	Carry Forward
Control Character States Control Character S	Seed Seed Seed Seed Seed Seed Seed See	ENERAL GOVERNMENT			, , , , , , , , , , , , , , , , , , ,						
2.2.1 Control of Same Shared Sha	2.00 Separate Sand Sand Sand Sand Sand Sand Sand Sand	10114.00	Moderator Stipend		\$ 200.00		\$ 200.00	\$ 400.00		(200.00)	
2.0.0 Control Manuscrian Contr	2.0.0.1. Control Contr	10122.00	Select Board Stipend		\$ 6,745.00		\$ 6,745.00			(562.04)	
2.0.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	2.0.00 Sealed fibrality conditional contentiation 1 6,600.00 1 4,641.00 0 1,444.15 0 1,444.14 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444.15 0 1,444	10122.01	Town Administrator Salary		\$ 45,675.00		\$ 45,675.00		(280.38)	(280.38)	
4.0.0	4.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0	10122.02	Assistant Town Administrator		\$ 6,656.00		\$ 6,656.00	10,245.50	(3,589.50)	(3,589.50)	
24.00 Communication 6 700.00 5 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 7 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 7 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 6 700.00 700.00 6 700.00 <t< td=""><td>40.00 Control Property 50.00 5 70.00 5 20.00 5</td><td>10124.00</td><td>Select Board Expense</td><td></td><td>\$ 2,000.00</td><td></td><td>\$ 2,000.00</td><td>1,444.15</td><td></td><td>555.85</td><td></td></t<>	40.00 Control Property 50.00 5 70.00 5 20.00 5	10124.00	Select Board Expense		\$ 2,000.00		\$ 2,000.00	1,444.15		555.85	
	1,000 Tour interpreted Certification Cer	10124.02	General Office Expense				\$ 3,000.00			282.82	
2.0.00 Impactment of protections 6.0.00 6.0.00 6.0.00 6.0.00 7.0.00 6.0.00 6.0.00 7.0.00 8.0.00 9.0.00	2,000 Finance Controllation Countries 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 6,000	10124.03	Town Report				\$ 750.00	750.00	5		
150.00 Frequency Communic Expenses 1,000.00 5 1,000.00 6 1,000.00 6 1,000.00 6 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00 9 1,000.00	15.00 Framework Engineer 15.00 3 10.00 3 10.00 10.00 35.01 Framework Engineer 8 11.00 8 10.00 8 10.00 8 10.00 35.02 Accounting Salester 8 17.525.00 8 17.525.00 8 17.525.00 8 17.525.00 8 10.00 8 10.00 35.02 Accounting Salester 8 17.525.00 8 17.525.00 8 17.525.00 8 17.525.00 8 17.525.00 8 17.525.00 8 17.525.00 8 17.525.00 8 17.525.00 8 17.525.00 8 17.525.00 8 17.525.00 8 17.505.00 8 17.505.00 8 17.505.00 8 17.505.00 8 17.505.00 8 17.505.00 8 17.505.00 8 17.505.00 8 17.505.00 8 17.505.00 8 17.505.00 8 17.505.00 8 17.505.00 8	10124.08	Inspectors Certification Costs				\$ 500.00	•		200.00	
Note Contact	10.00 Proposition 10,000 1	10115.00	Finance Committee Expense				\$ 100.00	•		100.00	
35.00 According Statement 5 17.855.00 3 17.655.00 3 17.855.00 <td>3.00.00 Accounting Spentres 3.75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 2,75,00.00<</td> <td>10115.01</td> <td>Reserve Fund</td> <td></td> <td></td> <td></td> <td>\$ 10,000.00</td> <td>-</td> <td></td> <td>10,000.00</td> <td></td>	3.00.00 Accounting Spentres 3.75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 1,75,00.00 \$ 2,75,00.00<	10115.01	Reserve Fund				\$ 10,000.00	-		10,000.00	
35.00 According Seymentes 3 1,255,00 3 1,255,00 4 1,255,00 4 1,125,00<	3.00 Controlling Department 3.725,00 <td>10135.00</td> <td>Accounting Salaries</td> <td></td> <td></td> <td></td> <td>\$ 17,525.00</td> <td></td> <td></td> <td>(3,956.36)</td> <td></td>	10135.00	Accounting Salaries				\$ 17,525.00			(3,956.36)	
500 Accomaning Soffware 5 27750.00 <td>510.00 Stock of Autonium Syllegation 2.778.00 5.</td> <td>10135.01</td> <td>Accounting Expenses</td> <td></td> <td></td> <td></td> <td>\$ 1,225.00</td> <td></td> <td></td> <td>(1.51)</td> <td></td>	510.00 Stock of Autonium Syllegation 2.778.00 5.	10135.01	Accounting Expenses				\$ 1,225.00			(1.51)	
41,00 Assessore Stephand 5 400000 5 100000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 5 400000 6 4000000 6 400000 6 4000000<	41 (D) Assessor Signed displayed \$ 100000 \$ 1000	10135.05	Accounting Software				\$ 2,785.00	-		2,785.00	
41.10.1	4.10 Assessmont Chek Balland Chek Annoted S 1,00000 S 1,00000 S 1,00000 S 1,0000 S	10141.00	Assessors Stipend				\$ 3,000.00		· ·		
4111 Assessor Assistant Orthe 4 1,750.00 4 1,750.00 4 0.00 0.00 0.00 0.00 <th< td=""><td>41.11 Assessend Expenses 4.0000 5 4.0000 5 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 <</td><td>10141.02</td><td>Assessors Clerk Salary</td><td></td><td></td><td></td><td>\$ 14,000.00</td><td></td><td></td><td>(020.00)</td><td></td></th<>	41.11 Assessend Expenses 4.0000 5 4.0000 5 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 4.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 6 7.0000 <	10141.02	Assessors Clerk Salary				\$ 14,000.00			(020.00)	
41 0.0 Assessore Equation 71750.00 \$	41 (1) (1) American Distriction 41 (1) (2) American Distriction 41 (1) (2) (1) (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	10141.11	Assessors Assistant Clerk				\$ 4,000.00		4	4,000.00	
4.10.b. Consideration Monescence Equation 8 500.00 8 700.00 8	1106 Consistence Equication 33,820,00 3 700,00 3 170,00 <th< td=""><td>10141.03</td><td>Assessor Expense</td><td></td><td></td><td></td><td>1,750.00</td><td></td><td></td><td>0.43</td><td></td></th<>	10141.03	Assessor Expense				1,750.00			0.43	
4.10 Control of Control o	41.05 Constitution/continue/continu	10141.04	Assessors Education				\$ 200.00	_	17	120.00	
41100 Assessore Malpa & GIS 4,00000 5 4,00000 6 6,00000 6 6,00000 6 6,00000 6 6,00000 6 6,00000 6 6,00000 6 6,0000 6 6,0000 6 6 6,000 6 <th< td=""><td>41 (10) Assessors SAMANE 6 (10,000) 6 (10,000) 7 (10,000) 7 (10,000) 7 (10,000) 7 (10,000) 8 (10,000) 8 (10,000) 8 (10,000) 8 (10,000) 8 (10,000) 8 (10,000) 9 (1</td><td>10141.05</td><td>Consultant/Services</td><td></td><td></td><td></td><td>\$ 33,825.00</td><td>\$ 33,756.25</td><td>\$ 68.75 \$</td><td></td><td>2,818.75</td></th<>	41 (10) Assessors SAMANE 6 (10,000) 6 (10,000) 7 (10,000) 7 (10,000) 7 (10,000) 7 (10,000) 8 (10,000) 8 (10,000) 8 (10,000) 8 (10,000) 8 (10,000) 8 (10,000) 9 (1	10141.05	Consultant/Services				\$ 33,825.00	\$ 33,756.25	\$ 68.75 \$		2,818.75
41.10 Assessesso Sofkwure 5 3,79,000 5 3,745,00 5 5,00 5 0.00 4 6 6 6 7,145,00 8 3,745,00 8 5,00 6 0.00 8 1,745,00 8 1,546,00 9 1,745,75 8 0.00 9 1,745,75 8 1,00 9 1,00	41.10 Assistance Salayoure 8 3.750.00 8 3.750.00 8 3.750.00 8 5.00 8 5.00 9 5.00 9 5.00 9 5.00 9 5.00 9 5.00 9 5.00 9 5.00 9 5.00 9 5.00 9 5.00 9 1.00	10141.06	Assessors Maps & GIS		\$ 4,000.00		\$ 4,000.00	\$ 4,000.00 \$	÷		
44,940 Transmer Spallay 5 2,640 3 14,440 5 14,440 5 14,440 6 17,525 9 17,525	45.00 Treatment Saliny 5 14,444.00 5 14,444.00 5 14,444.00 5 14,444.00 5 14,444.00 5 14,444.00 5 14,444.00 5 14,444.00 5 14,444.00 5 17,404.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,644.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90 5 17,645.90	10141.10	Assessors Software		\$ 3,750.00		\$ 3,750.00			5.00	
4502 Tunasurar Expenses 5 250000 5 1,00000 5 1,00000 5 1,00000 5 1,00000 5 1,00000 5 1,00000 5 1,00000 5 1,0000 6 1,0000 6 1,0000 6 1,0000 6 1,0000 6 1,0000 6 1,0000 6 1,0000 6 1,0000 6 1,0000 6 1,0000 6 1,00	45.02 Incharater Epperases 5 2,500.00 5 1,500.00	10145.00	Treasurer Salary		\$ 14,494.00		\$ 14,494.00			(2,554.90)	
45.03 Bank Charges \$ 100000 \$ 100000 \$ 2,590.86 \$ 7,590.14 \$ 7,790.14 \$ 7,790.14 \$ 7,790.14 \$ 7,790.00 <td>45.03 Land Court Pees 5 1,000.00 5 1,000.00 5 7,000.00 6 7,000.00 6 7,000.00 7 7,000.00 7 7,000.00 8 7,000.00 8 7,000.00 8 7,000.00 8 7,000.00 9 7,000.00 9 7,000.00 9 7,000.00 9 7,000.00 9 7,000.00 9 7,000.00</td> <td>10145.02</td> <td>Treasurer Expenses</td> <td></td> <td></td> <td></td> <td>\$ 2,500.00</td> <td>\$ 1,475.75</td> <td>\$ 1,024.25 \$</td> <td>1,024.25</td> <td></td>	45.03 Land Court Pees 5 1,000.00 5 1,000.00 5 7,000.00 6 7,000.00 6 7,000.00 7 7,000.00 7 7,000.00 8 7,000.00 8 7,000.00 8 7,000.00 8 7,000.00 9 7,000.00 9 7,000.00 9 7,000.00 9 7,000.00 9 7,000.00 9 7,000.00	10145.02	Treasurer Expenses				\$ 2,500.00	\$ 1,475.75	\$ 1,024.25 \$	1,024.25	
45.04 Bank Changes 5 100.00 5 7755.00 5 7100.00 5 7755.00 8 7755.00	45.04 Bank Changess 1,00.00 \$ 1,00.00 \$ 1,00.00 \$ 1,00.00 \$ 1,00.00 \$ 1,00.00 \$ 1,00.00 \$ 1,00.00 \$ 2,765.00 \$ <	10145.03	Land Court Fees		10		\$ 10,000.00				240.00
45.06 Provide Provinces 5 2.785.00 6 2.785.00 5 2.785.00 6 2.785.00 8 7.785.00 8 7.785.00 8 7.785.00 9 7.785.00 9 7.785.00 9 7.785.00 9 7.785.00 9 7.785.00 9 7.785.00 9 7.785.00 9 7.785.00 9 7.785.00 9 7.785.00 9 7.785.00 <td>45.06 Treasurer Software 5 2.785.00 6 2.785.00 5 2.785.00 6 2.785.00 8 2.785.00 8 2.785.00 8 2.785.00 8 2.785.00 8 2.785.00<!--</td--><td>10145.04</td><td>Bank Charges</td><td></td><td>\$ 100.00</td><td></td><td>\$ 100.00</td><td>· ·</td><td></td><td>100.00</td><td></td></td>	45.06 Treasurer Software 5 2.785.00 6 2.785.00 5 2.785.00 6 2.785.00 8 2.785.00 8 2.785.00 8 2.785.00 8 2.785.00 8 2.785.00 </td <td>10145.04</td> <td>Bank Charges</td> <td></td> <td>\$ 100.00</td> <td></td> <td>\$ 100.00</td> <td>· ·</td> <td></td> <td>100.00</td> <td></td>	10145.04	Bank Charges		\$ 100.00		\$ 100.00	· ·		100.00	
445.07 Playvolle Expenses 5 2,100.00 5 2,1444 5 (114494) 5 (11	45.07 Paymel Expenses 5 2,100.00 5 2,100.00 5 2,100.00 5 2,100.00 5 2,100.00 6 1,100.00 6 1,100.00 6 2,000.00 6 0	10145.06	Treasurers Software		\$ 2,785.00		\$ 2,785.00		2	2,785.00	
445.09 Treasuler TainingSchool \$ 600.00	445.09 Traceuler TrainingSchool \$ 1968.00 \$ 2690.00 \$ 700.00 \$ 700.00 445.09 Traceuler TrainingSchool \$ 1969.00 \$ 2690.00 \$ 2260.00 \$ 700.00	10145.07	Payroll Expenses		2		\$ 2,100.00	2,214.94		(114.94)	
46.00 Tax Collector Sippend 5 1,998.00 \$ 2,989.08 \$ 2,1977.48 \$ 709.59 \$ 709.50 \$ 70	44.00 Tax Collector Sippend \$ 19,886.00 \$ 2,887.08 \$ 2,887.08 \$ 2,887.08 \$ 70,599.00	10145.09	Treasurer Training/School				\$ 200.00			200.00	
46.02 Tax Collector Expense \$ 5,000.00 \$ 1,000.00 \$ 4,508.92 \$ 4,508.92 \$ 5 \$	4402 Tax Cellectoric Expense 8 5,000.00 4,508.92 4,508.92 8 4,508.92 8 -,508.92 8 <th< td=""><td>10146.00</td><td>Tax Collector Stipend</td><td></td><td>_</td><td>2</td><td>\$ 22,687.08</td><td>21,977.49</td><td></td><td>709.59</td><td></td></th<>	10146.00	Tax Collector Stipend		_	2	\$ 22,687.08	21,977.49		709.59	
446.3 Tax Tille Expense	46.03 Tax Title Expense \$ 2,000.000 \$ (2000.000) <td>10146.02</td> <td>Tax Collector Expense</td> <td></td> <td></td> <td></td> <td>\$ 4,508.92</td> <td>4,508.92</td> <td>· ·</td> <td>,</td> <td></td>	10146.02	Tax Collector Expense				\$ 4,508.92	4,508.92	· ·	,	
4606 Software Support 5 208.00 5 208.00 5 12,00.00 6 445,10 5 12,00.00 6 445,10 6 12,00.00 7 12,00.00 7 12,00.00 8 12,00.00 8 12,00.00 8 12,00.00 9 12,00.00 9 12,00.00 9 12,00.00 9 12,00.00 9 12,00.00 9 12,00.00 9 12,00.00 9 12,00.00	4606 Software Support 5 208.00 \$ 1208.00 \$ 1.2097.64 \$	10146.03	Tax Title Expense		,2	(2				•	
61.00 Town Clerk Stipend 5 12,000.00 5 12,000.00 5 12,000.00 61,020 12,000.00 7 12,000.00 7 12,000.00 8 12,000.00 9 12,000.00 9 12,000.00 9 12,000.00 9 12,000.00 9 12,000.00 9 12,000.0	61.00 Town Clerk Stipend 5 12,000.00 5 12,000.00 5 12,000.00 5 12,000.00 5 12,000.00 5 12,000.00 5 12,000.00 5 12,000.00 5 12,000.00 5 12,000.00 5 12,000.00 5 12,000.00 5 12,000.00 5 12,000.00 5 14,121.42 5 14,200.00 5 14,121.42 5 14,121.42 5 14,100.00 5 14,100.00 6 66.05.00 5 14,200.00 5 14,100.00 6 66.05.00 5 14,200.00 5 14,100.00 6 66.05.00 5 14,200.00 6 66.05.00 5 14,100.00 6 66.05.00 5 14,100.00 6 66.05.00 5 14,100.00 6 66.05.00 5 14,100.00 6 14,100.00 6 14,100.00 6 14,100.00 6 14,100.00 6 14,100.00 6 14,100.00 6 14,100.00	10146.06	Software Support								
61.02 Town Clerk Expense \$ 2,169.05 \$ 1,799.81 \$ 889.24 \$ 899.20 </td <td>61.02 Town Clerk Expense \$ 2,169.05 \$ 2,169.05 \$ 2,169.05 \$ 1,279.81 \$ 889.24 \$ 889.24 62.00 Elections Elections \$ 2,400.00 \$ 1,279.81 \$ 889.24 \$ 889.24 62.00 Registrations \$ 1,000.00 \$ 1,000.00 \$ 1,279.81 \$ 14,900.8 \$ 1,278.80 24.01 Legal Services \$ 7,000.00 \$ 1,000.00 \$ 14,900.00 \$ 14,900.00 \$ 14,900.00 \$ 14,900.00 \$ 14,900.00 \$ 14,900.00 \$ 14,0</td> <td>10161.00</td> <td>Town Clerk Stipend</td> <td></td> <td>_</td> <td></td> <td>\$ 12,000.00</td> <td>12,097.64</td> <td></td> <td>(97.64)</td> <td></td>	61.02 Town Clerk Expense \$ 2,169.05 \$ 2,169.05 \$ 2,169.05 \$ 1,279.81 \$ 889.24 \$ 889.24 62.00 Elections Elections \$ 2,400.00 \$ 1,279.81 \$ 889.24 \$ 889.24 62.00 Registrations \$ 1,000.00 \$ 1,000.00 \$ 1,279.81 \$ 14,900.8 \$ 1,278.80 24.01 Legal Services \$ 7,000.00 \$ 1,000.00 \$ 14,900.00 \$ 14,900.00 \$ 14,900.00 \$ 14,900.00 \$ 14,900.00 \$ 14,900.00 \$ 14,0	10161.00	Town Clerk Stipend		_		\$ 12,000.00	12,097.64		(97.64)	
62.00 Elections 5,400.00 \$ 5,400.00 \$ 1,714.2 \$ 1,278.58 \$ 1,278.58 6.30.0 Registrations \$ 1,000.00 \$ 1,000.00 \$ 14,114.2 \$ 1,278.58 \$ 1,278.58 6.30.0 Legistrations \$ 1,000.00 \$ 1,000.00 \$ 5,400.	62.00 Elections 5,400.00 \$ 5,400.00 \$ 1,174.2 \$ 1,278.58 \$ 1,278.58 63.00 Registrations \$ 1,000.00 \$ 1,000.00 \$ 1,278.58 \$ 1,278.58 \$ 1,278.58 24.01 Legal Services \$ 1,000.00 \$ 1,000.00 \$ 1,000.00 \$ 134.4 \$ 134.4 71.00 Conservation Expense \$ 200.00 \$ 7,000.00 \$ 130.00 \$ 134.4 \$ 134.4 75.00 Planning Board Expense \$ 200.00 \$ 100.00 \$ 130.00 \$ 134.4 \$ 134.4 75.00 Planning Board of Appeals Expenses \$ 200.00 \$ 100.00 \$ 130.00 \$ 130.00 \$ 130.00 \$ 130.00 76.00 Town Hall Custodial Wages \$ 14,000.00 \$ 14,000.00 \$ 14,000.00 \$ 14,000.00 \$ 130.00 \$ 10,000.00 92.01 Town Hall Expenses \$ 14,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,	10161.02	Town Clerk Expense				\$ 2,169.05		\$ 889.24 \$	889.24	
63.00 Registrations 445.10 445.10 445.10 465.10 4	63.00 Registrations 5 1,000.00 5 1,000.00 455.10 5 14.90	10162.00	Elections				\$ 5,400.00	4	\$ 1,278.58 \$	1,278.58	
2401 Legal Services 5 7,000.00 5 7,000.00 6,665.00 5 395.00 395.00 71.00 Conservation Expense \$ 7,000.00 \$ 113.30 \$ 133.44 \$ 133.44 \$ 133.44 75.00 Polanning Board of Appeals Expenses \$ 300.00 \$ 143.00 \$ 144.00 \$ 133.44 \$ 133.44 \$ 133.44 75.00 Polanning Board of Appeals Expenses \$ 300.00 \$ 144	24.01 Legal Services 5 7,000.00 \$ 7,000.00 \$ 6,605.00 \$ 395.00 \$ 71.00 Conservation Expense \$ 300.00 \$ 7,000.00 \$ 113.44 \$ 213.44 \$ 75.00 Planning Board Expenses \$ 300.00 \$ 14,000.00	10163.00	Registrations				1,000.00	485.10		514.90	
71.00 Conservation Expense \$ 300.00 \$ 86.56 \$ 213.44 \$ 213.44 75.00 Planning Board Expenses \$ 200.00 \$ 200.00 \$ 213.44 \$ 213.44 75.00 Planning Board Expenses \$ 200.00 \$ 200.00 \$ 200.00 \$ 200.00 24.07 Shared Econ Dev Service \$ 14,000.00 \$ 14,000.00 \$ 14,000.00 \$ 14,000.00 20.00 Town Hall Custodial Wages \$ 18,000.00 \$ 18,000.00 \$ 14,000.00 \$ 14,000.00 92.00 Town Hall Expenses \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 \$ 12,000.00 92.01 Town Hall Internet & Phone \$ 16,000.00 \$ 16,000.00 \$ 17,659.90 \$ 17,659.90 92.06 Town Hall Internet & Phone \$ 16,000.00 \$ 16,000.00 \$ 17,659.90 \$ 17,659.90 92.06 Town Hall Internet & Phone \$ 16,000.00 \$ 16,000.00 \$ 17,659.90 \$ 17,659.90 92.06 Town Hall Internet & Phone \$ 16,000.00 \$ 16,000.00 \$ 17,659.90 \$ 17,659.90 92.06 Town Hall Internet & Phone <	71.00 Conservation Expense \$ 300.00 \$ 86.56 \$ 213.44 \$ 213.44 75.00 Planning Board Expenses \$ 200.00 \$ 200.00 \$ 213.44 \$ 213.44 75.00 Planning Board Expenses \$ 200.00 \$ 200.00 \$ 200.00 \$ 200.00 \$ 300.00 \$ 300.00 76.00 Shared Econ Dev Service \$ 14,000.00 \$ 300.00 \$ 14,000.00	10124.01	Legal Services		,		,	6,605.00		395.00	
75.00 Planning Board Expenses \$ 200.00 \$ 200.00 \$ 113.30 \$ 86.70 \$ 86.70 76.00 Zoning Board of Appeals Expenses \$ 300.00 \$ 300.00 \$ 14,000.00 \$ 14,	75.00 Planning Board Expenses \$ 200.00 \$ 200.00 \$ 6.70 \$ 86.70 76.00 Zoning Board Expenses \$ 300.00 \$ 300.00 \$ 300.00 \$ 300.00 \$ 300.00 76.00 Zoning Board of Appeals Expenses \$ 300.00	10171.00	Conservation Expense					86.56		213.44	
76.00 Zoning Board of Appeals Expenses \$ 300.00	76.00 Zoning Board of Appeals Expenses \$ 300.00	10175.00	Planning Board Expense				\$ 200.00	113.30		86.70	
24.07 Shared Econ Dev Service \$ 14,000.00 \$ 14,000.0	24.07 Shared Econ Dev Service \$ 14,000.00 \$ 14,000.0	10176.00	Zoning Board of Appeals Expenses					•		300.00	
00.00 Town Hall Custodial Wages \$ 5,922.00 \$ 6,976.84 \$ (1,054.84) \$ (1,054.84	00.00 Town Hall Expenses 5,922.00 \$ 6,976.84 \$ (1,054.84) \$ (1,050.90) \$ (1,050.90) \$ (1,050.90)	10124.07	Shared Econ Dev Service		•		_	1		14,000.00	
92.00 Town Hall Expenses Town Hall Expenses \$ 18,000.00 \$ 18,000.00 \$ 20,300.90 \$ (2,300.90) \$ (2,300.90	92.00 Town Hall Expenses 18,000.00 \$ 18,000.00 \$ 20,300.90 \$ (2,300.90) \$ (2,500.90) \$ (2,500.90) \$ (2,500.90) \$ (2,500.90) \$ (2,500.90) \$ (2,500.90) \$ (2,500.90) \$ (2,500.90) \$ (2,500.90) \$ (2,500.90) \$ (2,500.90) \$ (2,500.90) \$	90100.00	Town Hall Custodial Wages					6,976.84		(1,054.84)	
92.01 Town Hall Repairs/Maintenance \$ 12,000.00 \$ 12,000.00 \$ 6,928.40 \$ 5,071.60 \$ 5,	92.01 Town Hall Repairs/Maintenance \$ 12,000.00 \$ 12,000.00 \$ 6,928.40 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 5,071.60 \$ 7,659.90 \$ 7,659.90 \$ 7,659.90 \$ 7,659.90 \$ 7,659.90 \$ 7,659.90 \$ 7,659.90 \$ 7,659.90 \$ 7,659.90 \$ 7,659.90 \$ 7,659.90 \$ 7,659.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ 7,619.90 \$ <	90192.00	Town Hall Expenses					20,300.90		(2,300.90)	
92.06 Town Hall Internet & Phone \$ 16,000.00 \$ 23,659.90 \$ (7,659.90)	92.06 Town Hall Internet & Phone	90192.01	Town Hall Repairs/Maintenance					6,928.40		5,071.60	
TAL GENERAL GOVERNMENT \$ - \$ 315,952.05 \$ - \$ 316,952.05 \$ 286,279.67 \$ 30,672.38 \$ 27,613.63 \$ \$ - \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TAL GENERAL GOVERNMENT \$ - \$ 315,952.05 \$ 286,279.67 \$ 30,672.38 \$ 27,613.63 \$ - \$ 16,000.05 \$ 286,279.67 \$ 30,672.38 \$ 27,613.63 \$ - \$ 10.01 Police Expenses \$ 32,450.00 \$ \$ 32,450.00 \$ \$ 32,450.00 \$ - \$ - \$ - \$ - \$ 10.04 Police Expenses	90192.06	Town Hall Internet & Phone					23,659.90		_	
	.10.01 Police Officer Wages \$ 45,000.00 \$ 45,000.00 \$ - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	TOTAL GENERAL GOVERI	NMENT					285,279.67	30,672.38	27,613.63	3,058.75
Police Officer Wages \$ 45,000.00 \$ 45,000.00 \$	Police Officer Wages \$ 45,000.00 \$ 45,000.00 \$	UBLIC SAFETY									
	Police Expenses \$ 32,450.00 \$ 32,450.00 \$	60210.01	Police Officer Wages				\$ 45,000.00	45,000.00	•		

TOWN OF CHESTER, MASSACHUSETTS GENERAL FUND EXPENSE REPORT FOR THE YEAR ENDED JUNE 30, 2021

	197	Balance	i i	Budget		-	7 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9			Carry
Account Number	Description	rorward	Pna	Kevisions	Kevis					rorward
60110.00	Fire Chief Stipend			00	€	5,144.00 \$	5,004.12 \$	139.88 \$	139.88	
60110.01	Fire Dept. Expenses		\$ 35,500.00	00	↔	35,500.00 \$	35,343.10 \$	156.90 \$	156.90	
60110.03	Fire Dept Wages		\$ 1,584.00	00	↔	1,584.00 \$	€	1,584.00 \$	1,584.00	
60110.13	Fire Dept Turn out Gear		\$ 10,000.00	00	€	10,000.00 \$	9,427.70 \$	572.30 \$	572.30	
60231.00	Ambulance Service		\$ 31,626.00	00	↔	31,626.00 \$	31,625.68 \$	0.32 \$	0.32	
60240.00	Building Inspector Salary	•	\$ 9,615.00	* 00	₩	9,615.00 \$	9,713.13 \$	(98.13) \$	(98.13)	
60241.00	Building Inspector Expense		\$ 750.00	00	↔	750.00 \$	674.45 \$	75.55 \$	75.55	
20430.00	Tree Removal		\$ 12,500.00	00	€	12,500.00 \$	12,500.00 \$			
60110.02	Civil Defense			00	€9		1,000.00 \$	٠		
60292.00	Animal Control Officer Salary			00	· 69			221.45 \$	221.45	
60292.01	Animal Control Expenses				÷ 6				1 146 23 \$	353 77
40404 02	Animal Inspector Othorad			80	÷ 6		1 104 72 &			
40404	Animal Inspector Superior			9 6	9 6				(292.12)	
40491.15 40441.000000000000000000000000000000000	Animai inspector expenses	6	\$ 500.00	6						250 77
TOTAL PUBLIC SAFETY		·	3 189,423	· * 00	Яθ	189,423.00	185,063.45	4, 359.55	4,005.78	353.77
EDOCATION OF THE PROPERTY OF T					9 6				(40.00)	
3000 1.00	Gateway Regional		_	00	A 6			_	(40.00)	
30001.10	Vocational Education				. 					
TOTAL EDUCATION		•	\$ 1,779,124.00	- \$ 00	69	1,779,124.00 \$	1,764,849.50 \$	14,274.50 \$	14,274.50 \$	
PUBLIC WORKS	:				•				1	
20422.00	Highway Wages		2	00	€	200,000.00 \$		9,059.15 \$	9,059.15	
20422.03	Contract Services			00	↔		12,500.00 \$			
20423.00	Highway Garage Heat & Lighting		\$ 13,500.00	00	↔	13,500.00 \$	11,992.45 \$	1,507.55 \$	1,507.55	
20423.01	Highway Uniforms		\$ 4,500.00	00	↔	4,500.00 \$	3,411.82 \$	1,088.18 \$	1,088.18	
20423.02	Highway Supplies/Repairs		\$ 51,122.00	00	↔	51,122.00 \$	34,332.25 \$	16,789.75 \$	(1,236.72) \$	18,026.47
20423.03	Highway Stone, Gravel, Asphalt		\$ 88,000.00	00 \$ 1,000.00	\$ 00	\$ 00.000,68	\$8,878.88	121.12 \$	121.12	
20423.04	Highway Gas & Diesel Expense		\$ 23,000.00	00	€	23,000.00 \$	19,312.83 \$	3,687.17 \$	3,687.17	
20423.05	Insect Pest Control		\$ 1,000.00	00 \$ (1,000.00)	\$ (00	()	<i>₽</i>		,	
20422.02	Highway Winter Wages		\$ 24,000.00	00	↔	24,000.00 \$	16,513.51 \$	7,486.49 \$	7,486.49	
20423.07	Highway Winter Expenses		\$ 50,000.00	00	€	\$ 00.000,05	80,375.54 \$	(30,375.54) \$	(30,375.54)	
20428.01	Water Employee Wages			00	↔	42,855.00 \$	39,138.87 \$	3,716.13 \$	3,716.13	
20428.02	Water Dept Operations			00	€9	42,000.00 \$	48,289.42 \$	(6,289.42) \$	(6,462.20) \$	172.78
20427.00	Cemetery Commissioners Salary		\$ 775.00	00	↔			775.00 \$		
20427.01	Cemetery Laborer Salaries		\$ 8,168.00	00	€	8,168.00 \$	8,227.75 \$	(59.75)	(59.75)	
20427.02	Cemetery Expenses			00	↔	1,000.00 \$		397.89 \$	397.89	
TOTAL PUBLIC WORKS	-	5	26	- \$ 00		l _			(10,295.53) \$	18,199.25
HUMAN SERVICES										
40491.00	Board of Health Salaries		\$ 4,203.00	00	↔	4,203.00 \$	4,252.50 \$	(49.50)	(49.50)	
40491.01	Transfer Station Salaries		\$ 6,272.00	00 \$ 4,664.00	\$ 00	10,936.00 \$	8,247.26 \$	2,688.74 \$	2,688.74	
40491.03	Board of Health Expenses		\$ 1,400.00	00	↔	1,400.00 \$	1,237.75 \$	162.25 \$	162.25	
40491.07	Transfer Station Asst		\$ 4,664.00	00 \$ (4,664.00)	\$ (00	⇔	1,909.90 \$	(1,909.90)	(1,909.90)	
90919.00	Wood Landfill Test Costs		\$ 3,500.00	00	↔	3,500.00 \$	3,425.00 \$	75.00 \$	75.00	
40491.04	Transfer Station Expense		\$ 43,000.00	00	↔	43,000.00 \$	43,003.23 \$	(3.23) \$	(3.23)	
40494.00	Council on Aging Expenses		\$ 7,000.00	00	↔	7,000.00 \$	2,012.55 \$	4,987.45 \$	4,987.45	
40494.01	Council on Aging Salary		\$ 10,491.00	00	↔	10,491.00 \$	10,609.08 \$	(118.08) \$	(118.08)	
40494.02	Council on Aging Van Service		\$ 1,000.00	00	↔	1,000.00 \$	•	1,000.00 \$	1,000.00	
40543.00	Veterans Services District		\$ 6,668.00	00	↔	\$ 00.899.9	\$ 00.899'9	⇔		
40543.01	Veterans Benefits		\$ 47,000.00	00	↔	47,000.00 \$	29,939.09 \$	17,060.91 \$	17,060.91	
TOTAL HUMAN SERVICES	(0)	59	\$ 135,198.00	- \$ 00	69	135,198.00 \$	111,304.36 \$	23,893.64 \$	23,893.64 \$,
CULTURE & RECREATION										
40500.00	Library Wages		\$ 25,004.00	00	↔	25,004.00 \$	25,035.44 \$	(31.44) \$	(31.44)	

TOWN OF CHESTER, MASSACHUSETTS
GENERAL FUND EXPENSE REPORT
FOR THE YEAR ENDED JUNE 30, 2021

Account Mimber	har Descrintion	Balance	on Joe	Budget	Budget Revisions R	Revised Rudget	Expended	Ralance	pasolo	Carry
40500 01	Library Expenses		<i>€</i>	2 00		15 435 00 \$	13 808 02 \$	1 626 98 \$	634 11 \$	992.87
0.0000	Libial y Lybalises) +	00:001	9 1					992.0
40500.07	Library MassCat Annual Fee		€	900.00	€					
40492.00	Historical Commission Expenses		↔	2,500.00	↔	2,500.00 \$	1,966.42 \$	533.58 \$	533.58	
40543.02	Memorial Day Expenses		€	200.00	₩	\$ 00.005	74.29 \$	425.71 \$	425.71	
40544.00	Recreation Commission Expenses		↔	2,500.00	↔	2,500.00 \$	2,755.26 \$	(255.26) \$	(255.26)	
TOTAL CULTURE & RECREATION	RECREATION	69	· ·	46,839.00 \$	\$ -	46,839.00 \$	44,539.43 \$	2,299.57 \$	1,306.70 \$	992.87
DEBT										
80720.00	Water Treatment Plant (P&I)		↔	29,479.00	€	29,479.00 \$	29,479.00 \$	•		
80721.01	Highway Truck (P&I)		()	43,490.00	↔	43,490.00 \$	43,489.99 \$	0.01	0.01	
80752.00	Interest on Short Term Debt		₩	1,000.00	Ψ,			1,000.00 \$	1,000.00	
TOTA! DEBT		65	1	\$ 00 696 22	1		72 968 99	-	1 000 01 \$	
ASSESSMENTS		÷	€				1,			
008009	Air Pollution Control District	49	9	363.00	₩	363.00 \$	363.00 \$	٠		
6011.00	RMV Surcharde		₩	1.080.00	⊕ ₩			'		
6013.00	Regional Transit Charge		+ 69	1.508.00	÷ €			· 69		
TOTAL ASSESSMENTS		69	- 69	2.951.00 \$			2.951.00	1	5	
EMPLOYEE BENEFITS										
90912.00	Workmans Comp Insurance		↔	8,635.00	€	8,635.00 \$	10,453.00 \$	(1,818.00) \$	(1,818.00)	
90914.00	Health Ins-Town Share		\$	80,500.00	↔	\$ 00.005,08	63,366.81 \$	17,133.19 \$	17,133.19	
90916.00	Medicare Expense - Town share		↔	9,879.00	↔	\$ 00.826		1,422.99 \$	1,422.99	
90917.00	Unemployment Insurance		₩	5,400.00	Ψ,			_	(8,546.73)	
90917.01	Contributory Retirement		₩	105,144.00	Ψ,			1,260.00 \$	1,260.00	
TOTAL EMPLOYEE BENEFITS	BENEFITS	69	69	209.558.00 \$	1	209.558.00 \$	200.106.55	9.451.45 \$	9.451.45 \$	
OTHER INSURANCE		•	•							
90193.00	General Insurance & Bonds		↔	28,000.00	€	28,000.00 \$	29,002.89 \$	(1,002.89) \$	(1,002.89)	
90193.03	Police/Fire-Accident & Health Ins		₩	8,200.00	↔	8,200.00	688.93 \$		7,511.07	
90917.02	Bonds		↔	1,000.00	↔	1,000.00 \$	400.00 \$		25.00 \$	575.00
TOTAL OTHER INSURANCE	URANCE	55	-	37,200.00 \$	\$ -	37,200.00 \$	30,091.82 \$	7,108.18 \$	6,533.18 \$	575.00
TOTAL BUDGET		€	\$	3,352,634.05 \$	\$	3,352,634.05 \$	3,251,671.05 \$	100,963.00 \$	\$ 38.38	23,179.64
FY2021 ARTICLES										
10141.07	GIS Mapping		49	2.500.00	€9	2.500.00	2.500.00		,	
10161.90	Town Clerk PYB		+ 69	205.95	+ 49	205.95		205.95 \$	205.95	
20423.02	Prior Year Bills			€9	7,585.45 \$	7,585.45 \$	7,585.45 \$			
20428.02	Prior Year Bills			€		9,616.00 \$,	
20428.04	Town's Sanitary Survey		↔	45,000.00	↔	45,000.00 \$	43,600.00 \$	1,400.00 \$		1,400.00
60231.02	Hilltown Replacement Fund		₩	2,825.00	↔	2,825.00 \$	2,825.29 \$	(0.29) \$	(0.29)	
90192.11	Town Hall Boiler Replacement			\$	45,000.00 \$	45,000.00 \$	33,999.62 \$	11,000.38 \$	-	11,000.38
TOTAL SPECIAL ARTICLES	RTICLES	69	59	50,530.95 \$	62,201.45 \$	112,732.40 \$	100,126.36 \$	12,606.04 \$	205.66 \$	12,400.38
TOTAL FY2021 BUDGET & ARTICLES	DGET & ARTICLES	φ.		3,403,165.00 \$	62,201.45 \$	3,465,366.45 \$	3,351,797.41 \$	113,569.04 \$	77,989.02 \$	35,580.02
TRANSFERS TO OTHER FUNDS										
00.00066	Stabilization				€9	•	€9	·	•	
00.00066	Fire Truck Stabilization		↔	25,000.00	↔			•		
00.00066	Town Building Stabilization		↔	5,000.00	⇔ ·					
99000.00	Education Stabilization	ŧ			₩ (82,784.00			
101AL IRANSFER	TOTAL TRANSPERSO TO OTHER FUNDS	59 E	×9 €				112,784.00			, 00,00
IOIAL ALL FI202	IOIAL ALL FYZUZI BUDGEI & AKIICLES	Ð		3,515,949.00 \$	62,201.45 \$	3,578,150.45	3,464,581.41	113,569.04 \$	77,989.0Z	35,580.02

TOWN OF CHESTER, MASSACHUSETTS
GENERAL FUND EXPENSE REPORT
FOR THE YEAR ENDED JUNE 30, 2021

scription Forward Budget Revisions Revised Budget Expended Balance s 4,000.00 \$ 4,000.00 \$ - \$ 4,000.00 \$ s 700.00 \$ 700.00 \$ - \$ 700.00 \$ s 2,500.00 \$ 42,000.00 \$ - \$ 2,500.00 \$ 31,000.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ - \$ 2,500.00 \$ -				Balance		Budget					Carry
Poles \$ 4,000.00 \$ 4,000.00 \$ 700.00	Account Num			Forward			Revised Budget	Expended	Balance	Closed	Forward
Preservation Project Year 2 \$ 4,000.00 \$ 4,000.00 \$ - \$ \$ 4,000.00 Flag Poles \$ 700.00 \$ 700.00 \$ 700.00 \$ 700.00 Town Hall Doors \$ 2,500.00 \$ 2,500.00 \$ 11,000.00 \$ 15,088.31 AR SPECIAL ARTICLES \$ 67,488.31 \$ 67,488.31 \$ 67,488.31 \$ 14,200.00 \$ 15,088.31 Library Expenses \$ 67,720.5 \$ 67,488.31 \$ 67,488.31 \$ 67,488.31 \$ 67,200.00 \$ 67,200.00 \$ 67,200.00 CAL YEAR ENOUMBRANCES \$ 824.07 \$ 8 \$ 82,407 <	PRIOR YEAR ARTICLES CARRIEI	D FORWARD									
Flag Poles \$ 700.00	40493.00	Preservation Project Year 2	↔	4,000.00			\$ 4,000.00 \$	⇔	4,000.00 \$	1	4,000.00
Town Hall Doors Fing & Surveying Eng & Survey	40493.01	Flag Poles	↔	700.00			\$ 00.007	⇔	\$ 00.007	'	700.00
Eng & Surveying \$ 2,500.00 \$	90192.03	Town Hall Doors	↔	42,000.00			\$ 42,000.00 \$	11,000.00 \$	31,000.00 \$	'	31,000.00
Design Services \$ 18,288.31 \$ 18,288.31 \$ 15,080.31	90192.08	Eng & Surveying	↔	2,500.00			\$ 2,500.00 \$	⇔	2,500.00 \$	1	2,500.00
S 67,488.31 S - S - S 67,488.31 S 14,200.00 S 53,288.31	90192.09	Design Services	↔	18,288.31			\$ 18,288.31 \$	3,200.00	15,088.31 \$	'	15,088.31
Library Expenses \$ 2,122.05 \$ 2,122.05 \$ 2,122.05 \$ 2,122.05 \$	TOTAL PRIOR YEA!	R SPECIAL ARTICLES	69	67,488.31 \$	5				53,288.31 \$	1	53,288.31
Library Expenses \$ 2,122.05 \$ 2,1	PRIOR YEAR ENCUMBRANCES										
Health Insurance \$ 6,702.02 \$ 6,702.02 \$ 6,702.02 \$ 8,824.07 \$ 8,8	40500.01	Library Expenses	↔	2,122.05			\$ 2,122.05 \$		⇔		
\$ 8,824,07 \$. \$. \$ 8,824,07 \$ 8,824,07 \$	90914.00	Health Insurance	↔	6,702.02			\$ 6,702.02 \$		÷		
\$ 07 100 107 7 4 00 007 710 0 \$ 47 700 00 \$ 00 070 474 0 \$ 00 070 014 \$	TOTAL PRIOR FISC,	AL YEAR ENCUMBRANCES	8	8,824.07 \$	\$ -				\$ -	\$ -	
\$ /6,312.38 \$ 3,515,349.00 \$ 62,201.45 \$ 3,554,462.83 \$ 3,48,605.48 \$	TOTAL BUDGET, A	TOTAL BUDGET, ARTICLES & ENCUMBRANCES	49	76,312.38 \$	3,515,949.00 \$	62,201.45 \$	\$ 3,654,462.83 \$	3,487,605.48 \$	166,857.35 \$	77,989.02 \$	88,868.33

TOWN OF CHESTER, MASSACHUSETTS SCHEDULE OF SPECIAL REVENUE FOR THE YEAR ENDED JUNE 30, 2021

	교수	Fund Balances June 30, 2021	Ope	Opening Balance	Rev	Exp	Balance
Special Revenue: Federal Grants:							
State Grants:	€	7	€				000
Chapter 90	₽€	1,308.47	A 6	♠ (CI.8I0,77)	113,420.70		1,308.47
ADA TOWIT PTOPETTY Study Flections	A 45	3 416 79	n (1.156.85 \$	2 259 94 \$	\$ 00.00 -	3 416 79
Elections-Covid	θ		θ .		_	5,000.00) ; ; ;
Community Compact	- ()		φ	· (S)	_		•
PVPC MVP Grant	₩	20.56	φ	٠	_		20.56
PVPC Covid Grant	₩	(0.09)	φ	1,494.44 \$		_	(0.09)
PVPC Covid Grant 2	↔	15,237.44	↔				15,237.44
Covid Relief Fund	↔	21,242.99	↔	21,950.00 \$	17,965.59 \$	18,672.60 \$	21,242.99
Shared Police Grant	↔	910.35	↔			٠	910.35
Council On Aging Formula	↔	5,666.01	↔	1,320.21 \$	\$ 00.000,9	1,654.20 \$	5,666.01
Arts Cultural Council	↔	14,335.12	↔		4,900.00	449.36 \$	14,335.12
Library FY21 Virtual Cares	↔	3,100.00	↔	У		ن	3,100.00
Library State Grant	₩	13,824.70	€	10,166.18 \$		· ()	13,824.70
Green Community Grant	↔	(539.65)	↔	(65,668.65)	65,129.00 \$	· • • • • • • • • • • • • • • • • • • •	(539.65)
Recycling Grant	↔	2,450.00	↔	ن ا		\$	2,450.00
IT Grant	₩	6,173.50	φ	15,950.00 \$		9,776.50 \$	6,173.50
Economic Development	↔	563.48	↔	11,522.98 \$	14,000.00 \$	_	563.48
Receipts Reserved for Appropriation:							
Transportations Network	↔	0.10	↔	⇔	0.10	٠	0.10
Sale of Real Estate	↔	89,294.64	↔	42,500.00 \$	46,794.64 \$	٠	89,294.64
Sale of Cemetery Lots	↔	21,770.00	↔	21,770.00 \$	♥	↔ '	21,770.00
Revolving Funds:	¥	730.00	€.	795.00	310.00 \$	37500 \$	730 00
Wiring	↔ 49	(1.270.00)	↔				(1.270.00)
ВОН	₩	3.141.68	↔ 49			3,715.17 \$	3.141.68
Cemetery	- €9	11,798.84	⊕				11,798.84
Insurance	φ	20,435.37	↔		49,501.85 \$	35,832.47 \$	20,435.37
Cemetery Perpetual Care Fund	↔	2,760.70	↔				2,760.70
Reimburse Tax Title Legal	↔ (1,719.28	↔ (1,719.28	↔ (•	1,719.28
Tax Title Redemption	s s	75.00	sə	\$ 00.57	·	· ?)	75.00

TOWN OF CHESTER, MASSACHUSETTS SCHEDULE OF SPECIAL REVENUE FOR THE YEAR ENDED JUNE 30, 2021

	Fund	nd Balances ne 30, 2021	Ope	Opening Balance	Rev	Exp	Balance
Police Detail	↔	8,478.43	Υ	6,170.23 \$	55,424.20 \$	53,116.00 \$	8,478.43
Other Special Revenue:							
Recreation	↔	201.92	↔	201.92 \$	⇔	⇔	201.92
Town Clock	↔	617.05	↔	617.05 \$	⇔	⇔	617.05
Library	↔	13.36	↔	13.36 \$	⇔	₽	13.36
Covid 19	↔	2,500.00	↔	2,500.00 \$	'	·	2,500.00
Veterans Memorial	↔	200.00	↔	200.00	'	⇔	200.00
Flag	↔	396.80	↔	1,111.50 \$	270.00 \$	984.70 \$	396.80
Police	↔	998.38	↔	\$98.38	100.00	⇔	998.38
Cemetery	↔	615.00	↔	615.00 \$	⇔	⇔	615.00
COA Gifts	↔	2,763.10	↔	2,563.10 \$	200.00	⇔	2,763.10
Composting	↔	145.00	↔	145.00 \$	⇔ '	⇔	145.00
Stabilization Accounts:							
Stabilization	S	365,709.85	8	391,400.62 \$	21,510.68 \$	47,201.45 \$	365,709.85
Fire Truck Stabilization	↔	50,000.00	₩	25,000.00 \$	25,000.00 \$	· ()	50,000.00
Town Building Stabilization	↔		↔	10,000.00	\$ 00.000.5	15,000.00 \$	•
Town Roads Stabilization	↔	10,000.00	↔	10,000.00		₩	10,000.00
Education Stabilization	↔	82,784.00	↔	82,784.00	↔	⇔ '	82,784.00
Total Special Revenues	s	751,388.17	S	555,844.51 \$	505,132.72 \$	\$ 90.589.06	751,388.17

TOWN OF CHESTER, MASSACHUSETTS CAPITAL PROJECTS FOR THE YEAR ENDED JUNE 30, 2021

Capital Projects:	Fund Balances June 30, 2021	Opening Balance		Rev	Exp		Balance
Highway F550 Truck	\$ (100,000.00)	₩	↔	,	100,000.00	₩ ₩	(100,000.00)
Total Capital Projects	(100,000.00)	\$	ഗ	1	100,000.00	မာမာ	(100,000,00)

TOWN OF CHESTER, MASSACHUSETTS STATEMENT OF REVENUES AND EXPENDITURES CHESTER MUNICIPAL LIGHT DEPARTMENT FOR THE YEAR ENDED JUNE 30, 2021

	_	Carry	Actuals	C Fo	mounts arried orward lext Year
Revenues:		orward	Actuals	to N	ext fear
Charges for Services	\$	-	\$ 1,170,877.53	\$	-
Liens		-	\$ 30,272.66	\$	-
Deposits	\$ \$ \$	-	\$ 4,200.00	\$	-
Interest from Investments	\$	-	\$ 1,854.17	\$	-
Other	\$	-	\$ 51,676.40	\$	-
Total Revenues	\$	-	\$ 1,258,880.76	\$	
Expenditures:					
Current Fiscal Year:					
Maintenance & Operation	\$	-	\$ 218,342.90		
General Expenses	\$ \$	-	\$ 1,026,503.53		
Deposits	\$	-	\$ 5,000.00		
Total Expenditures	\$	-	\$ 1,249,846.43	\$	-
Excess of Revenues Over					
(Under) Expenditures	\$	-	\$ 9,034.33	\$	
Other Financing Sources (Uses):					
Operating Transfers In	\$	-	\$ -	\$	-
Operating Transfers (Out)	\$	-	\$ -	\$	-
Total Other Financing Sources (Uses)	\$	-	\$ -	\$	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$	-	\$ 9,034.33	\$	-
Audit Adjustments			\$ 1,549.75		
Fund Balances, Beginning of Year			\$ 1,341,252.44	\$	
Fund Balances, End of Year	\$	-	\$ 1,351,836.52	\$	

TOWN OF CHESTER, MASSACHUSETTS SCHEDULE OF TRUST FUNDS AND AGENCY FOR THE YEAR ENDED JUNE 30, 2021

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Trust Funds:			
Non-Expendable:			
Cemetery	↔	46,098.21	↔
Expendable Trust:			
Cemetery	↔	3,677.16	↔

Payroll Insurance Withholding Shared Police Services Deputy Collector Fees Tax Collector Fees Town Clerk Fees FireArm Permit Fees	
--	--

Jur	Fund Balances June 30, 2021	Ope	Opening Balance		Rev		Exp		Balance
↔	46,098.21	↔	45,598.21	↔	500.00	↔	•	↔	46,098.21
↔	3,677.16	↔	1,451.93	↔	2,225.23	↔	1	↔	3,677.16
↔	(5,545.49)	6	,	↔	5,543.28	↔	11,088.77	↔	(5,545.49)
↔	18,749.79	↔	22,609.00	S	154,900.00	s	158,759.21	s	18,749.79
S	2,686.00	↔	145.00	s	3,887.00	s	1,346.00	s	2,686.00
↔	(1,190.42)	↔	1,020.08	\$	190.50	s	2,401.00	s	(1,190.42)
↔	4,210.59	↔	4,541.93	\$	311.00	s	642.34	s	4,210.59
↔	2,778.81	↔	3,156.31	s	2,897.50	s	3,275.00	s	2,778.81
s	71,464.65	S	78,522.46	S	170,454.51	S	177,512.32	s	71,464.65

Year End - 12/31/2021 Report of the Chester Municipal Electric Light Department

Formed in 1926, Chester Municipal Electric Light is a municipally owned utility that provides electricity to approximately 700 customers. Chester Municipal Electric operates on a calendar year rather than a fiscal year like the town does, therefore the financials are not available as of the deadline date that is needed to be included in this Annual Report.

At the end of the year, Matt Vachula, CMELD's foreman left us to join another municipal electric light company. We wish him well and want to thank him for his dedication and many years of service to CMELD. Matt was well liked by all and will be missed.

CMELD welcomed Jeremy Tremblay who came on board to replace Matt. Jeremy comes to us with a wealth of knowledge. Jeremy worked at South Hadley Municipal Electric Light Department as a Lead Linesman and also at Chicopee Municipal Electric Light as a 1st Class Linesman. He is also a Licensed Electrician and owned his own business for many years. Jeremy worked for CMELD in the past as a part-time employee and we were very pleased with his performance. Jeremy recently moved to Westfield with his wife and son. We are very lucky to have Jeremy join our team.

The CMELD line crew worked on numerous projects new services throughout the year. Their reconstruction projects included updating power lines on Route 20, finishing work on Hampden Street, continuing work on Johnson Hill, Skyline Trail, and Middlefield Roads. Tree trimming, both in-house and contracted, was done in an effort to reduce tree related outages.

CMELD linesmen continue to attend safety and continuing educational classes to stay updated in this ever changing world of electricity.

CMELD works to meet and exceed the needs of our Town and ratepayers. This is made possible with the hard work and dedication of our employees and commissioners. We all work together to ensure that CMELD is a successful department of the Town.

Respectfully Submitted, Jill E Moretz Manager

Chester Council on Aging

The Council on Aging celebrates the life of Grace Blanchard Oppenheimer who passed away on June 19, 2021, at 105 well lived years. The contributions made to the Town of Chester and our neighboring communities by Grace, her husband Robert and family are extensive. All conversations regarding them have central themes of kindness, generosity and passion for their family, friends and community. They are remembered with affection. They are missed.

The Council on Aging (COA) serves residents who have reached 60 years of age and older. The COVID-19 Pandemic has generated several challenges in meeting those needs. The COA has met the challenges by working with our partners and volunteers to stay safe and still make extensive contributions to our community.

The Western Mass Food Bank, The Blossom Center, Highland Valley Elder Services (HVES), Central Hampshire Veteran's Service and The Salvation Army worked to distribute aid to our neighbors. Food boxes went either to the COA or directly to seniors in our community. The COA distributed 60 boxes of dairy and meat products in just one event. During this time seniors and anyone with compromised health systems were struggling with taking the risk of going out of their homes. Fortunately, there were COA volunteers that stepped into the breech to assist with the pickup and delivery of prepared meals, groceries and prescription medications. While these efforts were not widely known, I would like to acknowledge and thank all those who volunteered their truck or car, extra coolers, time, money and extensive efforts. It was, is greatly appreciated.

The contract between the Chester COA and HVES has been in operation since 2014. With the closing of the COA dining site. Highland Valley Elder Services made a significant investment in equipment that assured delivery of meals for the "Grab & Go" program. There was an average of 200 meals served monthly through the fiscal year. This program is open to anyone 60 or older. Most of the adjacent Towns offer HVES meals one day a week, making meals available in the greater community Monday through Friday. Currently the Chester COA provides meals on Monday, Thursday and Fridays. Reservations must be made with each COA. Please contact the COA with any questions.

Farmers Market Coupons have continued to be available to qualified seniors. With the addition of the Hilltown Mobile Market on the Huntington Town Green and their accepting the Farmers Market Coupons, seniors had a close, convenient option for buying locally grown fruits and vegetables. A Yummy option!

The Foot Clinic sadly said goodbye to Serena Merrill, RN. Her humor and dedicated, personal care of all who came to the Foot Clinic was exemplary. Following her injury and recovery, it became apparent that she would no longer be able to serve the seniors in Town. We wish her well and hope she is enjoying her retirement. She will be greatly missed.

After several months with no service, a contract was signed with Foot Care by Nurses. They have been gratefully and well received by those who attend the monthly Foot Clinic.

We continue to have an expanding list of seniors who are happy to have this much needed service provided locally. Thank You to our Building Inspector, Jason Forgue who has provided a home for the foot clinic which needed space that was a better fit for adhering to Covid Protocols away from the delivery and dispersing of food. If you are interested in the service contact the COA for details and to get on the list for vacancies and future clinics.

Medical Equipment continues to be available to loan. The COA is assessing and planning for much needed upgrades and additions to our medical equipment supply thanks to donations and State Grants. Many of our neighbors continue their recuperation at home due to Covid protocols. The loan program has been a welcome support to them all.

Despite challenges and limitations, the COA continues to provide service through information, referrals and direct assistance. There is only one part time staff member supported by an expanding array of volunteers. The breadth of assistance offered and available to our friends and neighbors would not be possible without their care, efforts and dedication. I am moved and deeply grateful to each and everyone of you. THANK YOU! Anyone who has an hour or more available, can contribute to the success of the Chester Council on Aging. We invite you to expand the success and future of YOUR COA. We are (still) here and happy to help.

I would like to thank Margaret (Peggy) Graveline and Angelique Toroni for their service to the Community we love. Their efforts are a building block for future success.

I would like to thank the Board of Selectman, the Town Administrator and the other Town Departments who have extended themselves by offering their time and assistance.

We are hopeful and excited to be working with other Town Departments to coordinate and plan new activities in the next year as well as the programs we already offer. While Covid has forced all of us to "think outside the box", we are going forward with some new technology (hint, hint information coming in a future COACH Newsletter) and revised plans to provide medical, biological (food) and social services.

I hope you give us the opportunity to serve you, our friends and neighbors, soon.

With Respect and Gratitude,

Ann Daley

Director

Chester Council on Aging

BOARD OF HEALTH

The Chester Board of Health has done its best during the continuing pandemic. We offered three COVID-19 vaccination clinics in the Town of Chester which vaccinated/boosted over 180 hilltown residents and children.

The Board also worked closely with the Mass DEP and DPH to oversee the Chester Transfer Station and all health-related permits and issues. Problem properties were addressed and enforced. Health Agents re-hired in 2021 were Charlie Kaniecki and Claudia Lucas which fees are paid through the permitting process. The Board has updated the website to include permit forms online, updated transfer station information and has revised the permit application process for a faster turnaround. RDP grant award this year was for \$3,500.00. The transfer station was also awarded a \$3,000 grant for a hazardous item collection shed. The Board of Health signed into a partnership with the Hampshire Public Health Preparedness Coalition which gives the Town access to free health services including three public Health Nurses, clinics and free health supplies and services. Chester is the only non-Hampshire County member of HPHPC.

The transfer station continues to pass inspection to DEP standards and has a current Authorization-to-Operate permit. There are currently 283 resident transfer station permits up 46 households from last year. Operating hours are Wednesday 3 to 6 pm and Saturday 9 am to 1 pm and is manned by two attendants and an alternate.

The Board of Health issued annual Food Permits/Inspections (8), Temporary Food Permits/Inspections (4), Commercial Kitchen Food Permit/Inspections (2), Title V Reviews (5), Septic Plan Reviews (17), Construction Works Permits (18), Certificate of Compliance (13), Percolation Tests (35), Well Permits (4), Housing Inspections (6), Septic Installer Permits (11), Campground Permits (1), Trailer Park Permits (1), Beaver Permits (1), Bed and Breakfast Permits (8), Temporary Housing Permits (1), Septage Hauler Permits (2), Trash Haulers Permit (1). The Board also handles Housing code enforcement, infectious disease investigation and reporting, health related public complaints and investigation. This was a record year for permitting.

The Board welcomes all questions, comments and suggestions at BoardofHealth@TownofChester.net or by phone 413-354-7781 seven days a week. The Board is dedicated to keep Chester Beautiful and Healthy for its residents and businesses.

Respectfully submitted. Nicholas J. Chiusano, Chair Elizabeth Massa Duane Pease

CHESTER PLANNING BOARD

Activity Summary 2021

The following is a summary of the Planning Board activities:

- 1. Planning Board personnel
 - a. Board membership status (as of February 2022): 5 active board members: Richard Holzman, Lyle Snide (Chair), Nick Chiusano, Brian Forgue (Clerk), and Mike Liz Massa
- 2. Special Permits/permits/approvals granted:
 - a. An Approval Not Required Under the Subdivision Bylaw (ANR) request was endorsed to include a 50 acre abutting parcel to a parcel owned by Chad St. Pierre on Round Hill Road Road.
 - b. An Approval Not Required Under the Subdivision Bylaw (ANR) request was endorsed to subdivide a 3 acre portion of a parcel owned by Denis and Lynn Proulx on Lynes Road and include it as part of an abutting parcel also owned by Denis and Lynn Proulx.
 - c. A special permit was granted to SBA Communications to add T Mobile antennae to the existing cell phone tower at 86 Rt. 20
- 3. Special Permits/permits/approvals denied: none
 - a. Other: none.

Chester Historical Commission and Society

Local Historical Commissions are the official agents of the Municipal Government and are responsible for community-wide historical preservation and planning. They are advisors to the Board of Selectmen.

Local Historical Societies are private organizations concerned with the preservation of local histories through records, collections and properties.

This year the Historical Society opened the Chester History Museum for our summer monthly meetings, for special requests, and on every Sunday afternoon from August 1st through Labor Day.

Because of Covid-19 restrictions, we were unable to hold our annual Spring Penny Social and Fall Snowflake Festival, but along with our calendar sale, book sales, and donations we were very successful in raising money to continue our work on the Museum.

The "Old Chester Jail", across the street from the museum, is used for our monthly winter meetings, and continues to be our research area. It was visited many times during the year by people researching family history and genealogy. With our yearly Commission money, we maintain the Jail, do necessary repairs, pay for the heat, and produce brochures, pamphlets, etc. to promote the history of our town. This year we were able to replace the sign in front of the building, repair the flagpole and paint the rear of the building.

We wish to thank all who continue to support our efforts to preserve our "Gem of the Valley's" history.

John Hultman President

HAMILTON MEMORIAL LIBRARY

Fiscal year 2020-21 was a very challenging year for the Trustees of Hamilton Memorial Library. We were dealing with Covid restrictions and building issues. Visits to the library were limited and programs did not operate as usual. Our librarian did her best to reach patrons by offering curbside pickups, delivering books to seniors, scheduling visits by appointment, and making summer reading bags with books and activities for children to do at home. While at the same time, making sure materials were sanitized and the library was equipped with the necessary safety protocols once it reopened. She also applied for and received two state grants to offer community outreach during Covid. In spite of all this, our patronage and circulation increased.

At the same time, the library was beset with building issues: leaking ceilings, poor air quality due to smoking in and around the building, and finally a mold problem which caused us to have to close the library for several days at a time.

The Trustees discontinued discussion of purchasing land from William Ivy Long for a new library when it was announced that the Town of Chester would be regaining ownership of the former Chester Elementary School building. The building the library is housed in currently was recently purchased by Hilltown Community Development Corporation. With anticipation of building renovations, Trustees decided to halt their discussion of a new library building at this time. A generous donation from Aldo Bizzozero was received and will be used to help us keep the library open and operating in a safe and healthy manner.

Recreation Committee

Throughout the continued pandemic, the recreation committee successfully completed a number of additional projects throughout 2021, primarily at Emery Field. Additional significant renovations were made by Gateway Little League to the infield area of the baseball diamond as well. The GYAA recreational and travel soccer leagues were played at Emery Field year-round, providing a competitive outlet for kids and their families that may otherwise not have been available. We were also able to hold the town Easter egg hunt and the Trunk or Treat celebration on Halloween which was greatly appreciated by all that could make it. The addition of the haunted trail was well received.

Numerous new projects are slated to occur in 2022 including playground installation, volleyball court completion, along with increased lighting and continual field improvements. When deemed safe we plan to hold new events such as movie nights, horseshoe tournaments, townwide picnic, a clean-up effort at Hampden St park, etc. Several of these events will be made possible with the assistance of the Chester Hill Association. We are always open for suggestions as well as additional volunteers. Please reach out to me anytime at (413) 205-6504 with any questions/comments/suggestions.

Respectfully submitted,

Jason Forgue

Wild & Scenic Westfield River Committee 2021 Annual Report

The Wild & Scenic Westfield River Committee works to preserve, protect, and enhance the special qualities and outstanding natural resources of the Westfield River Watershed in concert with local communities. Appointed representatives from Becket, Chester, Chesterfield, Cummington, Huntington, Middlefield, Savoy, Washington, Windsor, and Worthington meet monthly with representatives from the National Park Service, the Commonwealth of Massachusetts and others. Project funding is provided through the National Park Service's Partnership Wild & Scenic Rivers Program.

2020 welcomed new faces on the committee. Kathryn Keogel, Huntington; Liese Schaff, Worthington; Mary Latham, Becket

The committee invested significant time working with CEI (Comprehensive Environmental Inc.) to complete the update to the watershed stewardship plan. That work has been completed and the committee is working on the implementation. The broad categories within which the committee hopes to work over the next years include:

protecting our cold water stream habitat
working to reconnect stream segments isolated by dams and culverts
invasive species management to protect high-quality riparian habitat
further citizen engagement to assist with the needed work
a recreational visitor use plan to protect the recreational resources on the river and
increase visitor enjoyment of the Westfield River

The committee's outreach and education efforts continued to be curtailed by restrictions from the pandemic. Outreach coordinator Meredyth Babcock produced more short videos. There are now 16 videos posted on the Wild and Scenic Westfield River Committee website: www.westfieldriverwildscenic.org. Several of them cover common invasive plants and how to identify them. Meredyth also worked with three interns from Westfield State on invasive plant mapping and eradication. This year projects occurred in Becket, Savoy and Chesterfield.

With the growth in online connections we are able to meet with our colleagues from other Partnership Wild and Scenic Rivers for discussions and training. Other New England Partnership Rivers are: the Sudbury-Assabet-Concord, MA; Upper Missiquoi and Trout, VT; Taunton, MA; Lamprey, NH; 8-Mile, CT; and Farmington, CT.

The committee assisted in the acquisition of an important inholding within the Gilbert Bliss State Forest along the East Branch in Chesterfield and helped to place a hiking trail easement on a parcel in Chester that was acquired by the town and will be transferred to Mass Wildlife.

Our committee meets once a month and all meetings are open to the public. We encourage you to take part in any of our sponsored activities, including stream teams, river clean-ups, land protection, and workshops. To learn more about what is happening in the watershed, visit our website at www.wildscenicwestfieldriver.org.

For more information contact your Chester representative, Dave Pierce at 354 7752.

Respectfully submitted,

Dave Pierce

CHESTER-BLANDFORD POLICE DEPARTMENT

2021 Year End Report

2021 was an exciting and challenging time for the Chester-Blandford Police Department (CBPD). The Department, as part of a shared services agreement, serves both the Towns of Chester and Blandford. The Department is comprised of a full-time Chief of Police (the Department's first!!) and (4) part-time officers.

In 2021 the Department was very busy helping in the community. The Department added prescription drug drop off boxes to both their Chester and Blandford offices. They had a booth at the Littleville Fair to answer questions and to offer identify theft forms, elopement forms for families with autistic children or family members with dementia and cool things for the kids. We assisted the Blandford Fire Department with their pancake fundraiser breakfast and participated in a "Touch a Truck" program for kids that have sensory sensitivity. We now have an officer that checks in weekly with the Chester Elementary School to visit with the kids and staff. This winter we assisted the Chester Fire Department and Santa deliver presents to kids in town. The Police Department has created a Police Association with the purpose of giving back to the community.

The Department has worked diligently to meet current policing standards as dictated by the MA Police Reform Law and the Post Commission. Police equipment has been updated and officer training is up to date.

In 2021 police and fire calls for service were dispatched by Berkshire Control for the Town of Blandford and Northampton Control for the Town of Chester. Due to radio reception issues Berkshire Control and CBPD were not able to adequately communicate. Effective January 1, 2022 Northampton Control has assumed dispatching responsibilities for the Town of Blandford which has rectified the communication issue. When a CBPD officer is not working, the MA State Police respond to calls for service in both Towns.

In 2021 police calls for service for the Town of Blandford were given to the MA State Police (MSP) due to the above stated radio / communication issue. CBPD officers would assist MSP when possible. In 2022 police calls for service for Blandford will be dispatched directly to CBPD and then MSP if a CBPD officer is not working.

The Town of Blandford had 110 calls for police service in 2021. They are as follows:

- 52 Abandoned/Open Line 911 Calls
- 16 Burglar Alarm
- 4 Disabled Motor Vehicle
- 2 Disturbance
- 9 Domestic Incident
- 2 Erratic Operation
- 12 Motor Vehicle Accident
- 1 Scam
- 1 Suspicious Motor Vehicle
- 2 Suspicious Party
- 1 Threats
- 1 Trespassing
- 2 Unwanted Party
- 5 Well Being Check

The Town of Chester had 533 calls for police service in 2021. They are as follows:

- 10 911 Hang Up
- 15 911 Miss Dial
- 1 Test to 911
- 2 Abandoned Motor Vehicle
- 7 Disabled Motor Vehicle
- 10 Motor Vehicle Accident
- 3 Property Damage Accident
- 1 Accident with Injury
- 12 Burglar Alarm
- 1 Panic Alarm
- 10 Animal Complaint
- 5 Assist Other Agency
- 2 Assault
- 28 Assist Citizen
- 39 Building / Property Check
- 1 Chimney Fire
- 3 CJIS Inquiry
- 12 Community Service
- 13 Disturbance
- 9 Domestic Disturbance
- 1 Drill
- 8 Fire Alarm
- 4 Brush Fire
- 1 Carbon Monoxide Alarm
- 3 Structure Fire
- Fire Other
- 1 Vehicle Fire
- 2 Fraud
- 4 Harassment
- 2 Illegal Dumping
- 8 Investigation
- 8 Firearms Licensing
- 87 Medical Emergency
- 1 Missing Person
- 9 Motor Vehicle Complaint
- 95 Motor Vehicle Stop
- 1 Noise Complaint
- 1 Notification
- 3 Parking Complaint
- 1 Psychological Emergency
- 3 Public Safety Detail
- 8 Safety Hazard
- 1 Search & Rescue
- 10 Paperwork Service
- 1 Stolen Motor Vehicle
- 5 Suspicious Activity

- 3 Suspicious Person
- 9 Suspicious Vehicle
- 1 Warrant Service
- 6 Traffic Control
- 12 Traffic Enforcement
- 14 Traffic Hazard
- 2 Trespass
- 1 Unwanted Person
- 1 Vandalism
- Welfare Check

2022 is likely to be just as challenging as the previous year with the pandemic still in full swing. The CBPD uses best practices to keep the public and their officers safe during these unprecedented times. We encourage the citizens of Chester and Blandford to follow the Covid guidelines and to please let the dispatcher know if anyone in the home has Covid or any other serious illness when calling for police assistance. We wish everyone a healthy and happy new year.

Respectfully submitted, Chief Tammy Weidhaas

Animal Control and Inspector of Animals report

July 1,2020-June 30,2021

Due to Covid restrictions the state called off livestock /barn visits for the fall of 2020.

A total of 6 home kennels were inspected prior to licensure for 2020. All kennels were inspected and approved as meeting all standards of care per the state guidelines. These kennel inspections were done over the phone due to covid restrictions.

Calls to the ACO were as follows:

5-miscellaneous information calls

2-possible neglect

8-dog "at large"

9-wildlife call

1-Abandoned livestock

3- stray pick up

9 - nuisance/barking dog

5- dog bite

3- livestock noise complaints

1 - deceased animal removal

Respectfully Submitted

Terry Donovan ACO/Animal Inspector

Building Department

Forty three permits were issued by the building department in 2021 which is slightly below average from recent years. Two of these permits were for new single family dwellings, while seven more were for major home renovations, additions, or large garage/barn projects. Four permits were issued for new commercial projects as well. The planned construction of new industry, some major upgrades planned for a few of our abandoned buildings in the downtown area and the continued advancement towards Chester's inclusion in the East-West rail will only further complement our recent growth.

Six energy conservations permits pulled this year including solar installations, window/ replacements, and insulation and air sealing upgrades. Eight permits were also issued for wood or pellet stoves. Please note that the installation of any solid-fuel burning appliance (wood stoves, pellet stoves, etc.) requires a permit, regardless of the installer. The fee for this permit is reasonable, required by all home insurance companies, and important to the safety of the inhabitants of the structure. If you have already installed one of these devices, you can still apply for a permit and have a quick inspection.

Along with the Board of Health, I have started to more strictly enforce our zoning bylaws in an effort to maintain property values and public safety of all residents. Please feel free to reach out any time with any concerns you may have throughout town and I will address accordingly.

A large thank you goes out to all of the other town departments and boards for their assistance and cooperation when requested. The dedication of these numerous, primarily volunteer, individuals is greatly appreciated and a testament to their commitment to the betterment of our town.

Under normal circumstances, office hours are every 2nd and 4th Monday evening of the month from 5:00-6:00, however I am readily available to meet with you in the office, at your home, or at the jobsite as needed. As a Chester resident myself, I am consistently in the area so please feel free to reach out to me anytime at (413) 205-6504. Copies of each type of building permit application are located on the outside of my office door for you to pick up at your convenience if the online permitting system is not a viable option for you.

Respectfully submitted,

Jason Forgue, Building Commissioner

CHESTER PARKS AND TRAILS

The Town of Chester continued to be a premiere outdoor recreation destination in Western Massachusetts in FY 2021.

The Keystone Arch Bridges Trail received National Historic Landmark Designation this year, namely the sixty-five and seventy foot stone arch bridges.

The Chester Becket Trail on Hampden Street is now connected to the Gobble Mountain section of Unkamit's Path and the Hampden Street Town Park Trail. This means there is an official continuous trail connection in Chester starting at the Chester Railway Station through downtown, along the trails in Hampden Street Park and then branching to both the Chester Becket Trail; newly blazed section of the Highlands Footpath on Gobble Mountain and onwards to the Keystone Arches and Round Top Hill to the Chester Blandford State Forest. The Round Top Hill Trail will have new informational kiosks this Spring and two new lookouts.

The Chester Walks "Gem of the Valley" map originally funded by Healthy Hampshire continues to be the most popular Hilltown walking map and sets the standard as other towns have followed suit. The Cultural Council generously funded reprinting of 500 copies of the walking map this year.

Hampden Street Park is our hidden gem. Enjoy Walker Brook while sitting on the benches eating take out lunch from Carm's Restaurant. Crosswalks have been completed as well as pedestrian signs and the trail will be officially opened complete with a ribbon cutting ceremony in the spring of 2022.

Get outdoors, stay healthy hiking or walking and enjoying the natural beauty of the Town of Chester!

Respectfully submitted, Liz Massa



A new Veterans Service Officer, Robert Vigneault, has joined our team replacing Tom Geryk who has moved on. Robert is also an Air force veteran and is very connected with those who serve at Westover ARB. He will be participating in the SHINE training that will begin as the pandemic subsides and he will become our new certified SHINE Representative. The federal government has made significant changes (Mission Act of 2018) to the VA Healthcare system nationally and in Western Mass. The law mandated the creation of the Asset and Infrastructure Review (AIR) Commission, which would consider which of the VA's health care facilities to close, improve, repurpose, or consolidate. The secretary's list will include not only entire medical centers but also inpatient units, emergency rooms, and outpatient clinics. Critics of the AIR process, and I am one of them, worry that commission members (who have yet to be announced) will ignore a wealth of studies demonstrating that the VA delivers better outcomes at a lower cost than the private sector. We will need to provide the best information as possible as our older veterans are being compelled to use more and more health services in the community.

Our office collaborated with Baystate Health, Western Massachusetts veterans outreach project, and the VA medical center to design and implement a nine week training program for mental health and medical staff addressing issues faced by our veteran population and their families. The Military Veterans Healthcare Virtual Lunchtime Series began in November 2021 and spanned through February 2022 covering issues concerning community reintegration and veteran's suicide to the challenges facing those who suffered a traumatic brain injury and the benefits of service animals. We will continue to work with this group as we assist with the planning of a veteran conference 2023, focused on military and veteran families.

We were able to participate at the Big E on Veteran and Military Appreciation Day and we did connect with several veterans in our district to help them with their VA benefits and healthcare needs on site and back at our office over the following couple of months. Our numbers of veterans receiving our financial assistance program are reduced again this year, and we recently learned at our statewide training sessions that the decline is statewide. It should be noted that although our demand for our

financial benefits has lessened, our demand for the benefits from the federal government through the Department of Veterans Affairs and Social Security have increased during the pandemic. The Department's objective is ongoing and efforts to find new and innovative methods of outreach will be important to ensure all who need assistance receive it. We plan to develop a relationship with the Community Action Team (CAT) and the Community Action Board (CAB) from Westover ARB to expand the knowledge of our services, focusing on the Veterans that are currently serving and those that are coming back from conflicts in the Southwest Asia and Middle East who may reside in the Hilltown area.

The two biggest days of recognition to our veterans are Memorial Day and Veterans' Day. The Memorial Day ceremonies were provided by the Cummington American Legion and other veteran members of the Hilltown communities. They visited many of the various town cemeteries and provided a ceremony in honor and remembrance of our deceased veterans at each stop. The 2021 Chesterfield Fourth of July parade returned this past year but due to the pandemic and the lack of time to prepare it became a unique event of antique cars and other unique vehicles being displayed along the parade route. We are looking forward to the Fourth of July 2022 and the return of the great festivities that occur in Chesterfield every year on the nation's birthday.

Veterans' Day in the town Chester was a little different this year of 2021 thanks to the generosity and create Bob and Anne Daley. They reached out to our office and said they really wanted to do something for the veterans in town and they put together a Veterans Day launch at the Chester common table and ended up having approximately 75 participants honoring the veterans in the community. It was a roast beef dinner with all the fixings and the word was they had a wonderful time we provided them with several, literature to inform them of all the benefits that Massachusetts and the federal government provide to veterans. We were so grateful for their efforts and we look forward to working together again in 2022.

The ceremony in Williamsburg, another annual event in the Hilltowns, was also a well-spirited and well-attended event. Many members of the neighboring communities were also in attendance. Although a relatively cold day, it was heartwarming to see so many members of the community out to honor our veterans from yesterday and today. This year's guest speaker was Speaker - MAGNUS, KAREN L CIV USAF AFRC 439 AW, spoke eloquently about what it means to serve an entire career in the Air Force and now to be a veteran. Great thanks go out to Dan Nye of the Veterans Memorial Committee, spearheaded the effort to show appreciation for veterans by coordinating so much of our commemorative events.

Lastly, this year many veterans and some dependents of Chester received VA compensation and pension benefits in the amount of \$49,767.00 on **a monthly basis**. In addition, the town was able to help several veterans and families by providing financial assistance in accordance with M.G.L. CH 115. In all, the town issued \$19,853 in benefits for FY 2021 and received 75% of that money reimbursed from the state



