

ANNUAL REPORT

Town of Chester



For Fiscal Year 2025 & 2026

15 Middlefield Rd, Chester, MA 01011 • 413-354-7760 • www.TownOfChester.net

Dedicated to Roland Duane Pease

The Town of Chester dedicates this Annual Report to Roland Duane Pease in recognition of his years of service to the community as a member of the Selectboard.

Through his commitment to public service and dedication to the residents of Chester, he helped shape the town and its future. His contributions, leadership, and care for the community will be remembered with gratitude.

We respectfully dedicate this report to his memory.



In Loving Memory

With respect and remembrance, we honor the Chester residents whose passing was recorded during this reporting period. We recognize their lives and the lasting place they hold in our community. We also remember those who, over the years, gave their time and service to the Town of Chester through boards, committees, and public office.

| Name | Age | Date of Passing |
|-----------------------------------|-----|-----------------|
| David B. Alward | 68 | 02/09/2026 |
| Arthur Frederick Anderson | 81 | 08/25/2025 |
| Roland Boissonault | 57 | 12/18/2025 |
| Mary Louise Cardarelli | 91 | 09/25/2024 |
| Edwin L. Carrington | 92 | 11/19/2024 |
| Chester E. Danek Jr. | 67 | 04/07/2025 |
| Michael Fecteau | 65 | 11/15/2025 |
| Robert Alfred Gauthier | 86 | 01/29/2024 |
| Margaret D. Graveline | 75 | 09/20/2025 |
| Raymond Leon Hale | 76 | 06/12/2025 |
| James Haskell | 82 | 08/31/2025 |
| Paul Mathew Hathaway | 41 | 08/20/2025 |
| Thomas John Henry | 56 | 08/02/2024 |
| Siegfried Bruno Hoppe | 85 | 03/05/2024 |
| Marsha Messier | 83 | 06/20/2024 |
| Kay Florine Murphy | 81 | 09/23/2025 |
| Ellen Marie Noble | 62 | 02/12/2024 |
| Duane Charles Pease | 78 | 03/06/2025 |
| Roland Duane Pease | 91 | 02/05/2026 |
| Margaret Elizabeth Sakaske | 101 | 10/31/2025 |
| Pamela Jane Shaw | 67 | 06/24/2024 |
| Gary E. Skarzynski | 66 | 07/25/2025 |
| Emily Elisabeth Smith-Lee | 58 | 03/30/2025 |
| Pamela A. Zebrowski | 73 | 01/09/2026 |

May their memory be honored and remembered.

Table of Contents

| | |
|--|----|
| In Loving Memory | 3 |
| Phone Directory | 5 |
| Select Board & Zoning Board of Appeals | 7 |
| Water Department | 8 |
| Tax Collector's Office | 9 |
| Wild & Scenic Westfield River Committee | 11 |
| Hilltown Community Ambulance Association, INC | 12 |
| Chester-Blandford Police Department | 13 |
| Council on Aging | 14 |
| Highway Department | 15 |
| Building Department | 16 |
| Board of Health | 17 |
| Planning Board | 19 |
| Chester Municipal Electric Light Department | 20 |
| Hamilton Memorial Library | 21 |
| Fire Department | 22 |
| Town Accountant | 23 |

Phone Directory

Town Offices and Boards

Accounting

Accountant: Margaret McClellan | Phone: (413) 354-7761 | Email: Accountant@TownOfChester.Net
Treasurer: Sara Hunter | Phone: (413) 544-8816 | Email: Sara@MassMunifin.Com

Assessors' Board

Chair: Andrew Myers; Member: Timothy Dunn | Assessors' Clerk: Vacant |
Phone: (413) 354-6318 | Email: Assessor@TownOfChester.Net

Board of Health

Chair: Nick Chiusano; Members: Liz Massa, Evie Martensen | Phone: (413) 354-7781 |
Email: BoardOfHealth@TownOfChester.Net
Transfer Station Hours: Wed 3:00 PM–6:00 PM; Sat 9:00 AM–1:00 PM

Cemetery Commission

Commissioner: Jessica Slatcher | Phone: (413) 561-3567 | Email: JessicaSlatcher@Gmail.com

Conservation Commission

Chair: Lora Wade; Members: Paul Waite, Sean Forgue | Email: WadingHills@Outlook.Com

Council on Aging

Director: Keirsen Broman | Phone: (413) 354-7735 | Email: COA@TownOfChester.Net

Electric Light Department (CMELD)

Manager (Interim): Rosanne McClaflin | Phone: (413) 354-7811 | After Hours: 413-447-0268 | Email:
CMELDMgr@TownOfChester.Net
Chair: Deryck Savoy; Commissioners: Lori Feldstad, Beth Lansing

Hamilton Memorial Library

Director: Tammy Merenda | Phone: (413) 354-7808 | Email: ChesterLibrary@Gmail.Com

Highway Department

Superintendent: Chip Dazelle | Phone: (413) 354-2276 | After Hours: 413-393-8946 | Email:
HighwaySuper@TownOfChester.Net
Administrative Assistant: Jill Strong | Email: JStrong@TownOfChester.Net

Historical Commission

Chair: John Hultman; Members: Liz Massa, Charles Schoonmaker | Phone: N/A |
Email: HistoricalSociety@ChesterMass.Com

Inspectors

Building Inspector: Jason Forgue | Phones: (413) 354-6602, (413) 205-6504 | Email:
Jforgue@TownOfChester.Net
Plumbing/Gas Inspector: Nick Chiusano | Phone: (413) 525-3345 | Email:
Plumbing.GasInspector@TownOfChester.Net
Plumbing/Gas Assistant Inspector: Aaron Poteat | Phone: (413) 364-1273
Electrical Inspector: Nate Kowalczyk | Phone: (413) 441-6258 | Email: NateKowalczyk@Gmail.Com

Planning Board

Chair: Liz Massa; Members: Bob Daley, Richard Holzman, Nick Chiusano, Muriel Hall;
Alternate: Veronica Marr | Phone: (413) 302-0312 | Email: PlanningBoard@TownOfChester.Net

Select Board

Chair: Brian Fogue; Vice Chair: Jill Strong; Member: Craig Gauthier | Main Phone: (413) 354-7760 | Email: Selectmen@TownOfChester.net
Town Administrator: Andrew Alward | Email: TownAdministrator@TownOfChester.Net
Administrative Assistant: Kim Fox | Email: AdministrativeAssistant@TownOfChester.Net

Tax Collector

Teresa Donovan | Phone: (413) 354-6357 | Email: TaxCollector@TownOfChester.Net

Town Clerk

Teresa Donovan | Town Clerk Assistant: Kim Fox | Phone: (413) 354-6603 |
Email: TownClerk@TownOfChester.Net

Veterans' Agent

Steve Connor | Phone: (413) 587-1299 | Email: N/A

Water Department

Commissioner Chair: Jim Zimmerman; Commissioners: Bob Daley, Lora Wade |
Admin Assistant: Rosanne McClafin | Phone: (413) 354-7811
Chair Phone: (413) 207-2501 | Main Email: Water@TownOfChester.Net

Schools

Chester Elementary — Principal: Todd Gazda | Phone: (413) 685-1361 | Email: TGazda@grsd.org
Gateway Regional Middle & High School — Superintendent: Melissa Matarazzo | Phone: (413) 685-1000 |
Email: MMatarazzo@grsd.org

Emergency Services

Dial 911 for emergencies

Animal Control Officer: Terry Donovan | Phone: 413-354-0975 | Email: MiddlefieldChesterACO@gmail.com

Fire Department

Fire Chief: Nate Bolduc | Non-Emergencies & Forest Warden: 413-440-9845 |
Email: ChesterFD@TownOfChester.Net

Police Department

Chief: Jen Dubiel; Sergeant: Frank Murphy; Detective: Lukas Horn |
Phone: (413) 354-7822 | Email: Police@TownOfChester.Net

***Updated as of 5/27/26**

Select Board & Zoning Board of Appeals

Select Board: Brian Fogue, Jill Strong and Craig Gauthier

Town Administrator: Andrew Alward

Town Administrator Assistant: Kim Fox

Over the last two years, the Select Board has remained focused on steady governance, transparency, and civic engagement. Through regular public meetings, department updates, and hearings, we have worked to keep residents informed and ensure community voices are part of town decisions. Below are highlights from FY25 and FY26 (July 1st, 2024 – June 30th, 2026).

In late 2024, a Special Town Meeting brought a strong turnout of residents to consider a proposal to explore changing the town's electric light provider. The community's participation was so high the meeting was moved to Chester Elementary School. The proposal did not pass, reaffirming residents' support for local control and for our Chester Municipal Electric Light Department (CMELD), which remains a valued community institution.

In April 2025, the Town responded to a data breach incident by reviewing and strengthening cybersecurity practices. Working with our IT support and insurance resources, we acted promptly to meet state notification requirements, implement additional safeguards, and offer credit monitoring where appropriate.

Annual Town Meeting was held on June 9th, 2025, and the 2026 Annual Town Meeting is scheduled for June 8th, 2026.

Andrew Alward began serving as Town Administrator in August 2025, following Don Humason, who served Chester for three years and we thank for his service to the town. Over this period, the Town advanced new internal policies, streamlined day-to-day processes and communications, implemented a new payroll system, and strengthened financial operations with the hiring of a new accountant, Margaret McClellan.

In November 2025, the Town held a Special Election to fill a vacant Select Board seat following the resignation of Vice Chair Andy Sutton, who moved out of town. We are grateful for Andy's service and contributions. The results of the Special Election led to Brian Fogue joining the Board.

In May 2026, Chair John Baldasaro concluded his final term after more than 40 years of service to Chester in many roles, including Police, the Water Commission, and the Select Board. The election to fill the open seat saw strong community participation, with 246 voters casting ballots. Jill Strong was elected, and at the following Select Board meeting, the Board elected Brian Fogue as Chair, Jill Strong as Vice Chair, and Craig Gauthier as Clerk.

As we look ahead, we remain committed to responsive service, careful stewardship of town resources, and preserving the character of the "Gem of the Valley." Residents are encouraged to stay involved: meeting agendas, minutes, and announcements are posted on the Town website and shared on the Town's Facebook page. Questions and feedback are always welcome! Please email Town Hall or call during business hours so we can help connect you with the right department or board.

Water Department

After achieving our goal of improved water quality—defined as compliance with DBP (Disinfection By-Products) requirements—we now have time to research the most sustainable pathway to secure Chester’s water future.

Our current priority is completing the reclamation of the access road to Horn Pond to support monthly maintenance and to provide a staging area for construction and installation of a new underwater intake pipeline. This project will allow us to draw water from the deepest part of the water column, stabilize flow capacity, and improve system reliability.

At the same time, we are seeking grant funding to explore groundwater well options near the water treatment plant. Over the past year, we expanded regional discussions with our Gateway and STCC partners to include the Springfield Water Department, and we also served as advisors to the PVPC Regional Water Study.

Continuing to operate the Water Department at a high level of excellence requires three pillars of support: technical, managerial, and financial. The financial pillar remains the greatest challenge due to our limited economy of scale. Looking ahead, we may need to evaluate long-term options such as a service takeover by the Springfield Water Department, contracting with a private operator, or merging with neighboring water departments.

As these conversations develop, we welcome input from Chester water customers regarding what you believe our water future should look like.

With appreciation for your support,

Chester Water Commissioners

Jim Zimmerman

Bob Daley

Lora Wade

Tax Collector's Office

The Tax Collector is responsible for the billing and collection of Town revenues, including real estate, personal property, and motor vehicle excise taxes. The office works to ensure the timely and accurate collection of these revenues in accordance with Massachusetts General Laws. Residents, taxpayers, and property owners are encouraged to contact the office with questions, to request duplicate bills, or to update mailing information. The office strives to provide courteous, responsive, and efficient service to the community.

Responsibilities

- Bills and collects real estate, personal property, and motor vehicle excise taxes
- Processes payments and maintains accurate account records
- Issues demand notices and coordinates with the Deputy Collector on delinquent accounts
- Assists residents and taxpayers with billing inquiries and account updates

Motor Vehicle Excise Tax Information

Motor vehicle excise tax is a frequent source of questions. The following outlines key information for taxpayers:

- Excise bills not paid by the due date will result in a demand notice
- Unpaid accounts may be sent to the Deputy Collector (Arthur P. Jones) for further collection action
- Continued nonpayment may result in a non-renewal status with the Registry of Motor Vehicles
- Failure to receive a bill does not exempt a taxpayer from payment
- The Town is not notified by the Registry when a vehicle is sold, traded, or otherwise disposed of

Additional Billing Information

- Real estate and personal property tax bills are issued quarterly, typically at least 30 days prior to the due date
- Taxpayers who do not receive a bill should contact the office to request a duplicate
- Incorrect or outdated mailing addresses are a common cause of missed bills; please report any changes promptly
- Property owners buying or selling during the year should confirm billing information with the office
- For vehicle abatements (sold, traded, relocated), contact the Board of Assessors.

Tax receivables are presented in the financial section of this Annual Report.

Teresa Donovan

Tax Collector

TaxCollector@TownOfChester.net

413-354-6357

Town Clerk's Office

The Town Clerk's Office serves as a central resource for residents and town boards by maintaining official records, processing vital records, issuing licenses, supporting election administration, managing special and annual town meetings, posting public notices, and preserving documents required for municipal record keeping. The office works to provide accurate, timely, and accessible service while helping the town meet its legal and administrative obligations.

During FY25 and FY26 as of 5/8/26, the office recorded 24 deaths, 20 births, and 2 marriages, and processed 522 dog licenses totaling \$3,654.00.

In 2025, there was an annual town meeting, regular town elections and a special town election.

In 2026, there was an annual town election on 5/2/26. The office also supported local election activity during this period as part of its ongoing responsibilities to the community.

Office hours are **Tuesdays from 10:00 a.m. to 2:00 p.m.** and **Thursdays from 10:00 a.m. to 12:00 p.m.** Feel free to call or email outside of office hours and we will get back to you as soon as possible.

Boards & Committees Meeting Agenda Posting Schedule

- Meeting agendas must be submitted at least 48 business hours before the meeting so they can be posted on time.
- When scheduling a meeting, please keep Town Clerk office hours in mind. If an agenda cannot be posted within the required timeframe, the meeting cannot be held.
- After meeting minutes have been approved by the board or committee, please send them to the Town Clerk for posting and record keeping.

Town Clerk: Teresa Donovan

Town Clerk Assistant: Kim Fox

TownClerk@TownOfChester.net

413-354-6603

Wild & Scenic Westfield River Committee

www.westfieldriverwildscenic.org

Assisting member towns by enhancing their relationships with our river and all its remarkable, scenic, recreational, cultural, and ecological values.

With help from the Nature Conservancy, we hired a Project and Grants Coordinator. Ryan Noel is available to assist towns in identifying and applying for grants related to the town and its river in addition to coordinating/supporting the committee's projects. He meets with town officials, local planning commissions, engineering firms, and state funding sources to further all our goals. Last year, he assisted the following towns: Becket, Chester, Chesterfield, Cummington, Huntington, Middlefield, Savoy, Washington, and Worthington. You can contact Ryan to inquire about funding opportunities for your town.

Chester has 5 active culvert replacement projects funded by the Wild & Scenic Committee. More than any other town in the watershed!

- Abbott Hill Road/Abbott Brook Culvert (42.29359, -72.95869)
- Ingell Road/Abbott Brook Culvert (42.30569, -72.95779)
- Lyman Road/Unnamed Tributary to Roaring Brook Culvert (42.28733, 72.93098)
- Round Hill Road/Blair Brook (42.2679, -72.978025)
- Kinnebrook Road Culvert (Project taken on from Trout Unlimited after initial funding loss)

Our Outreach and Education Coordinator, Meredyth Babcock and our UMass summer interns created a Riparian Zone "Culvert Crawl" learning experience for children at several venues last year, like the Cummington Fair. Meredyth also toured with Berkshire Environmental Action Team (BEAT) and Washington's new stream table, which demonstrates how the river interacts with roads and infrastructure.

In the spring we began educating residents about an invasive plant that is spreading in our watershed: barberry. Residents received mailed brochures detailing about how to identify and remove this plant, which has been linked to an increase in deer tick populations, and restricts essential native plants. Several workshops were held and over 400 barberry plants were removed from landowners' property. Efforts are ongoing in 2026.

On May 1st the Division of Ecological Restoration (DER) held a culvert-replacement training in Middlefield. Ryan Noel encouraged towns to consider anti-icing for their winter maintenance. So far, two member towns are moving forward.

Community Grants awarded to Chester last year by the Committee include the following:

- Support for the Governor's Tourism Conference to the Chester Foundation
- Culvert replacement on Benton Hill Road to the Town of Chester
- River trail renovation and invasive plant control to Chester/Middlefield School
- Wild & Scenic voted on 4/23/26, to award Chester with \$20,000.00 for culvert work on Abbott Hill Rd. and Engell Rd.

Total expenditure for the year across all member towns: \$210,000

Contacts:

Dave Pierce, *Chester W&S Rep*: DPierceDLP@AOL.com

Ryan Noel, *Project and Grants Coordinator*: RiverSteward1993@Gmail.com

Meredyth Babcock, *Outreach and Education Coordinator*: WestfieldRiver@Gmail.com

Hilltown Community Ambulance Association, INC

Hilltown Community Ambulance Association, Inc. (HCAA) is the primary ambulance service provider for the Town of Chester. The other towns located within our primary service area include Blandford, Huntington, Montgomery, Russell, and Worthington, covering approximately 8100 individuals over approximately 220 sq mi. HCAA is a 24/7 service and was staffed at the paramedic level 100% of the time for the period of 2025. Our fleet consists of 2 ambulances that are in service and, when a second crew is available, both ambulances can respond to calls.

Town Events/Community Education:

In addition to being the primary provider of ambulance services, we also provide standbys at the annual Littleville Fair for the various scheduled events as well as the annual Chester on Track, allowing us the opportunity to interact with our neighbors and friends firsthand and provide any resources or answer any questions that may arise. HCAA also assisted with the delivery of the Bernie Dining Depot Car to its destination at the Chester Railroad Museum. HCAA provides education and training to residents of the community that are free of charge, as well. During 2025, HCAA presented a variety of different classes throughout its member communities, including Naloxone (Narcan) familiarization courses to inform individuals on the benefits and how to administer should an overdose emergency arise, as well as Hands Only CPR classes. HCAA also provides a variety of certification courses, including American Heart Association BLS CPR and AED, for a registration fee. Keep an eye out on our social media platforms for upcoming classes and blood pressure drives, as well as visit our website for what classes are offered. If you are interested in participating or hosting a class that is not scheduled, please do not hesitate to reach out.

Emergency Responses:

In 2025, HCAA responded to a total of 733 calls for service within the surrounding 6 towns and neighboring communities (See table).

| Town | Number of Calls | Percentage of Total Calls |
|-------------|------------------------|----------------------------------|
| Blandford | 92 | 10.5% |
| Chester | 163 | 18.6% |
| Huntington | 206 | 23.5% |
| Montgomery | 88 | 10.1% |
| Mutual Aid | 14 | 1.6% |
| Russell | 154 | 17.6% |
| Worthington | 158 | 18.1% |

Respectfully Submitted,
Jade Rice- Chief Financial Officer

Chester-Blandford Police Department

On behalf of the men and women of the Chester-Blandford Police Department, I am proud to present our Annual Report.

With a team of just eight sworn officers, our department continues to demonstrate that professionalism, dedication, and community partnership are not defined by size, but by commitment. This year, our officers responded to emergencies, investigated serious crimes, supported families in crisis, and worked proactively to improve roadway safety throughout our community.

Among our most notable accomplishments was the successful disruption of a multistate vehicle theft operation, reflecting the professionalism and investigative skills of our detective and officers. We also secured funding to continue operating drug take-back kiosks at both the Blandford and Chester town halls, ensuring residents have a safe and responsible way to dispose of unused medications.

Every day, our officers balance enforcement with compassion. Whether responding to medical emergencies, assisting at crash scenes, supporting victims of domestic disturbances, or working to slow traffic on our roadways, our mission remains the same: protect life, preserve peace, and serve with integrity.

We are grateful for the continued support of our community and look forward to building on this year's progress.

Sincerely,

Jen Dubiel
Chief of Police

Council on Aging

The COA strives to give our seniors as many services and events as possible. We are open 5 days a week and have puzzles, coffee, tea and usually daily snacks. Come by and see us, all are welcome! We've held craft activities, cookouts/potlucks, clinics and even added new services to our senior community. We continue to have lunches from Highland Valley Elder Services five days a week, a monthly foot clinic, brown bag grocery day through the Massachusetts Food Bank and added a hair cutting day with Patty Moriarty. We also had Tech Help once a month for six months, where we had help come in for the seniors for their phones, tablets and laptops. In the fall, the COA had a presentation by the Registry Deeds and a Flu Clinic for the Town in the Town Hall Auditorium.

Over the winter, the COA formed a Council on Aging Advisory Board, led by 5 seniors of Chester. They offered suggestions on operational improvements and activities to hold. During those months we had a few potlucks which were well attended by seniors and the Town Hall employees. In spring, we open our doors for crafting days, instructed by Adrienne Johnson and Stephanie Rigazio. Stephanie hosted painting days and fourth of July craft making. Throughout the year Adrienne brought some really creative ideas for crafting. We did paint and snack days, made suncatchers, candle making, make your own Tea Party, made dream catchers and decorated martini glasses.

Every year, the Council on Aging receives a grant from the Sarah Gillete Foundation. Last year, the board decided to get cookout supplies. We purchased 2 outdoor tents, 24 outdoor chairs, a grill and a propane tank. During the summer we put on many cookouts that were well attended, ranging from 15 to 20 people. We also purchased outdoor banners. Two of them we have put outside the COA doors to direct any seniors and their family members to our Town Hall office. We also bought 2 more banners to put on our tents during events, such as Chester on Track and our cookouts. Every year we also get a grant from the Massachusetts Council on Aging. We can use that money for whatever the COA needs. The grant funds the salary for our Assistant Director in addition to supplies for the COA, as well as extra craft days.

During Chester on Track 2025, the COA sold sandwiches, drinks and chips. It was a good day with great weather, and we were able to pull in some money for the seniors for another craft day. Senior Brunch where we cooked a big breakfast for the seniors. We made French toast, omelets, eggs, sausages and toast. For the Town Halloween celebration, the COA hosted a costume contest and face painting with Stephanie Rigazio. A big thank you to Stephanie for staying late and making each child had their face painted. We also put on two lasagna dinners with plenty of leftovers for the seniors to take home. The COA offered holiday gift wrapping for those who needed help with gifts for their family and friends. We also held Christmas wreath crafting for the holidays. Extras were made and donated to our seniors unable to attend, spreading all the joy we can!

I would like to thank all our volunteers and the staff that come every day to make our senior center a warm, welcoming place. Our goal is to make sure our seniors are taken care of as much as possible. Thank you to Adrienne and Stephanie, our town crafters, who have brought activities for our seniors and make it a fun time for us all. Another thank you to Steve Rigazio, the COA Assistant Director. Steve goes above and beyond to help deliver meals and help the seniors when they come in. The seniors mean a lot to us, and I encourage the rest of the community to come see us, volunteer if you can, or encourage a family member that could the services we offer to come see us.

Thank you all for all your support!

Graciously and respectfully,

Keirsen Broman Council on Aging Director

Highway Department

Another year has gone by, and I would like to thank the townspeople and the Selectboard. It has been busy with snowfall and water damage from storms.

We had damage totaling approximately \$140,000 after roads washed out from 5 inches of rain in 2 hours on July 14th, 2025. Chapter 90 helped cover these costs, and the state contributed \$56,816.32, which was a significant help.

We replaced culverts on East River Road; however, the road is still in need of a full rebuild.

We paved from the bridge on Blandford Road to the Blandford town line with a shim coat to make it more passable.

We received two grants: \$980,000.00 for Blandford Road drainage and ditches, reclaim, and blacktop (given this year's prices, we will see how far the funding goes). We also received a \$331,000.00 grant for the Johnson Hill Road preliminary design, data collection, permitting, and related work, for a total of \$1,311,000.00.

We ordered a new F-550 truck. With additional Chapter 90 funds, we also purchased a tractor that will allow us to rake dirt roads, blow leaves, and attach a flail mower to help with mowing (and reduce wear on the rail mower the town currently uses), along with many other uses.

The second phase of Lower Prospect Street will begin in the spring and include new drainage and culverts.

Finally, I would like to thank John Baldasaro for his many years of service in the Town of Chester in many capacities, as well as his support of the Highway Department.

Charles Dazelle

Highway Superintendent

Building Department

Ninety-one permits were issued by the building department during FY 2025 and FY 2026 which is about average from previous years. Three new single family dwelling permits were issued, while fourteen more were for major home renovations, additions, or large garage/barn projects. Five permits were issued for new commercial projects as well. The continued advancement towards Chester's inclusion in the West-East rail will hopefully further complement our recent growth.

Twenty-one energy conservations permits pulled including solar installations, window/ replacements, and insulation and air sealing upgrades. Fifteen 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 continued to try and 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. In the coming years we plan to continue to take numerous actions to clean up several of the blighted properties around town.

A large thank you goes out to all 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.

I am readily available to meet with you in the office, at your home, or at the job site 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

Board of Health

The Chester Board of Health is an elected position paid by stipend (\$1,655.33/year) providing year-round public health and environmental health services. Health Agent Charlie Kaniecki (re-hired 2026) is funded through permitting fees. We continue to use the Permit Eyes online permitting system to save time and strengthen recordkeeping.

- **Grants:** RDP grant award was \$7,200 (up from \$3,500 last year) for Transfer Station recycling initiatives; an additional \$10,000 grant was awarded toward a new cardboard compactor in 2026.
- **Preparedness partnership:** Continued partnership with the Hampshire Public Health Preparedness Coalition (through the Northampton Board of Health), providing access to free health services including three public health nurses, clinics, and supplies; supports tablet/electronic food inspection reporting and recordkeeping. Chester remains the only non-Hampshire County member of HPHPC.
- **Transfer Station & recycling:** Continues to meet DEP standards with a current Authorization-to-Operate permit. Recycling improvements include the grant-funded Swap Shed (open year-round), a universal recycling shed (batteries, lightbulbs, thermostats, and other hard-to-recycle items), a book recycling bin, and textile bins (including one at the Chester Fire Station). Chester receives cash dividends for goods placed in the textile bins.
 - Hours: Wed 3–6 pm; Sat 9 am–1 pm.
- **Permitting & enforcement:** Conducted annual and temporary food permits/inspections; Title V reviews; septic construction permits and percolation tests; well permits; housing inspections and code enforcement; installer, campground, trailer park, beaver, bed & breakfast, temporary housing, septage and trash hauler, and glamping permits. The Board also handles infectious disease investigation/reporting, condemnation, and health-related complaints/investigations, and works closely with Conservation. This was another record year for permitting, reflecting new homes under construction and more planned.

Questions, comments, and suggestions: Boardofhealth@Townofchester.net |
call/text 413-354-7781 (7 days/week).

The Board is dedicated to keeping Chester beautiful and healthy for residents and businesses.

Respectfully submitted,

Nicholas J. Chiusano (Chair)

Elizabeth Massa (Clerk)

Evie Martensen (Assistant Clerk)

Animal Control Officer and Inspector of Animals Report

During the reporting period, 37 barn visits were conducted in the fall of 2024 and 48 barn visits were conducted in the fall of 2025.

These inspections document animal ownership, assess the overall health and care of livestock within the Town, and provide the Massachusetts Department of Agricultural Resources with data to support emergency response planning.

Calls for Service

- Wildlife-related calls (7)
- Barking dog complaints (8)
- Possible neglect investigations (4)
- Dogs at large (7)
- Livestock complaints (5)
- Dog bite quarantines (5)
- Found dogs returned to owner (6)
- Nuisance dog complaints (4)
- Strays picked up (3)
- Miscellaneous calls (7)

Respectfully submitted,

Terry Donovan

Animal Control Officer / Inspector of Animals

Planning Board

The Chester Planning Board consisted of five active members and one alternate in the past year:

- Liz Massa (Chair)
- Richard Holzman
- Murial Hall
- Nick Chiusano
- Robert Daley
- Veronica Marr (alternate)

The Board meets as needed to review special permits, sign Approval Not Required (ANR) plans under the Subdivision Bylaw and consider updates to the Town's zoning and land-use regulations.

This year, the Board devoted significant time to zoning-related topics, including poultry in the village, trailers and storage, proposed Battery Energy Storage System (BESS) regulations, accessory dwelling units (ADUs), potential fence bylaw, public events on private property, among other items. The Board also continued its work on bylaw amendments and on recommending new bylaws for Town Meeting consideration.

The most recent new bylaw adopted in Chester—the Over-55 Community Development provision—received approval from the Massachusetts Attorney General's Office.

The Planning Board remains committed to transparent, resident-informed decision-making and welcomes participation from all Chester residents. Meeting schedules and agendas are posted in advance, and public input is encouraged as the Board works to guide Chester's growth and development into the future.

Chester Municipal Electric Light Department

Year End – December 31, 2025

The Chester Municipal Electric Light Department (CMELD) will celebrate 100 years of service to the residents of Chester in 2026. The department's origins date back to 1898, when Elam Leroy Gardner founded Chester Electric Light Company, a private enterprise created to provide lighting and electricity to Chester Factory Village. It was truly a family endeavor, with his wife, Clara, serving as President while he held the roles of Clerk and Treasurer. On May 26, 1926, the Town of Chester voted to acquire the private company through eminent domain, establishing what is now CMELD.

As CMELD enters its centennial year, it has partnered with the Massachusetts Municipal Wholesale Electric Company (MMWEC), which brings a competitive advantage to municipal utilities across the Commonwealth by delivering reliable, low-cost electricity. MMWEC serves as the joint action agency for Massachusetts municipal utilities, managing more than \$7 billion in bonds and holding ownership interests totaling over 700 megawatts in New England power plants.

In 2025, MMWEC secured a grant to remove hazardous trees along Bromley Road and will continue pursuing additional grant opportunities to support safety and vegetation management efforts. These initiatives include targeted tree removal and routine trimming to reduce outage risks and improve system reliability. CMELD will continue addressing hazard trees and line-clearance needs as funding and scheduling permit.

Looking ahead, 2026 is expected to present challenges due to ongoing uncertainty in energy markets. CMELD's partnership with MMWEC positions the department to pursue the most effective strategies for maintaining stable and affordable electric rates. MMWEC will also continue seeking grants to help ensure safe, reliable service. CMELD appreciates the patience and support of its customers as it strengthens daily operations.

CMELD operates on a calendar-year basis, unlike the Town of Chester's fiscal-year system. As a result, detailed financial statements are not available in time for inclusion in the Town's annual report. However, CMELD is required by law to file an annual report with the Massachusetts Department of Public Utilities, and these reports are available on the Department's website. The department continues to maintain its financial and operational records in compliance with all applicable requirements.

To further enhance transparency and accountability, CMELD has engaged an independent accounting firm to review its financial recordkeeping and prepare for a full audit of its 2025 performance. Any complete audit reports and related materials will be made available through the Town of Chester's website.

CMELD will also continue publishing its "Watts News" newsletter to keep customers informed about department updates, energy information, and community news.

Hamilton Memorial Library

In 2025–2026, Hamilton Memorial Library continued to expand programs for all ages while strengthening accessibility, education, and community connection for Chester and surrounding communities.

Programs included:

- **Story Time** — Thursdays at 11:00 AM for literacy and social interaction.
- **Book Club** — Occurs every third Wednesday of the month and encourages discussions of varied books.
- **Movie Night for Children** — Monthly family movie nights.
- **Lego and Pokémon Programs** — Building creativity and teamwork.
- **Summer Reading Program** — Reading, activities, prizes, and educational events.
- **Music Education Program** — Placed **17 ukuleles** with local children through grants and community support.
- **Environmental Education Programs** — Programs on wildlife, conservation, native plants, and local history.

The library was selected for the American Library Association’s **Libraries Transforming Communities: Accessible Small and Rural Communities Grant**, supporting accessibility, partnerships, and inclusive services. This makes two years in a row being selected for this grant!

We continue working with local organizations to improve access to our library spaces, programs, and resources.

The library offers access to:

- Free internet
- Public computers with Microsoft Office and Canva.
- Printing and copying services
- A quiet area for work, study, and virtual meetings.
- Presentation equipment for programs and movie nights.
- Technology support for digital resources and online services.

The **Chester Mineral Museum** remains a valued educational resource featuring geological specimens from Chester, Massachusetts, as well as specimens from around the world! The museum remains an important educational resource for visitors, school groups, history enthusiasts, and anyone interested in the rich geological history and natural beauty of our region.

Through CWMARS, (Central and Western Massachusetts Automated Resource Sharing), patrons can access books, audiobooks, digital resources, and materials from libraries across the region.

Director Tammy Merenda is one year into pursuing a master’s degree in library and information science. She is expected to complete the program in June 2027, further strengthening the library’s expertise and leadership.

We extend our deepest gratitude to our community members, local educators, and all who support the library. We are excited about the opportunities ahead and look forward to continuing to be a vital resource for our community.

Respectfully submitted,
Hamilton Memorial Library

Fire Department

The Chester Fire Department continued to strengthen operations, equipment readiness, and community engagement throughout FY25 and FY26. Over this reporting period, the department responded to emergencies, supported local events, improved facilities and apparatus, expanded training, and welcomed new members. The following highlights summarize key accomplishments from each fiscal year.

FY25 Highlights

- Responded to 206 calls for service.
- Restarted the department Facebook page and launched a YouTube channel to improve public communication.
- Cleaned and improved Station 3, inside and out.
- Installed fuel injection on Rescue 2 and outfitted it with a 50-gallon fuel transfer tank and pump to support Engine 2.
- Assisted at the Littleville Fair and participated in several interagency trainings.
- Welcomed two new members to the department.
- Purchased the proper drop tank for Engine 2 and new cordless jaws for rescue operations.
- Renovated the bathroom at Station 2 and installed a new fire danger sign at Station 1.
- Completed work on Engine 2, purchased new tires for Rescue 2, and swapped the engine in Brush 2.
- Purchased three new sets of turnout gear, received a firefighter safety grant, and repaired the Station 1 siren.

FY26 Highlights

- Participated in the Jacob's Pillow Dance ribbon-cutting ceremony and the Littleville Fair.
- Welcomed two new members, and one member graduated from EMT school.
- Continued participating in interagency trainings and began naming department trucks.
- Renovated the bathroom at Station 1, installed a new roll-up door at Station 1, and cleaned up Station 2.
- Outfitted Rescue 2 with a cap and purchased new tires for Brush 1.
- Started a 911 house number sign fundraiser and a capital campaign for a light-up message board at Station 1.
- Assisted with the train car move and installed a lift kit in Brush 3.
- Received another firefighter safety grant and purchased a used chief's vehicle.

The Chester Fire Department appreciates the continued support of the community, partner agencies, and department members who help keep Chester prepared and protected.

Town Accountant 2025 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,

A handwritten signature in cursive script that reads "Eric A. Kinsherf". The ink is a light grey or blue color.

Eric A. Kinsherf, CPA

www.erickinsherfcpa.com

Town Accountant

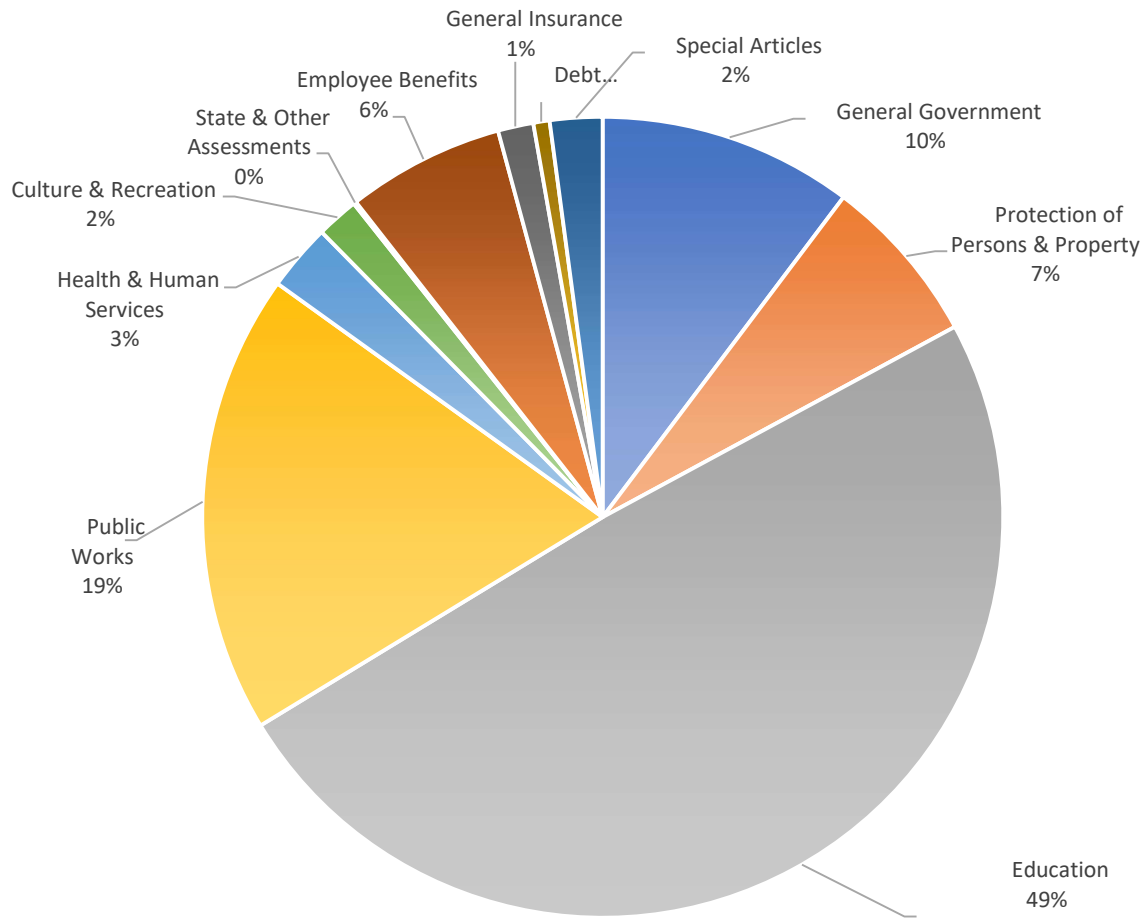
TOWN OF CHESTER, MASSACHUSETTS
Combined Balance Sheet - All Fund Types and Account Groups
as of June 30, 2025
(Unaudited)

| | Governmental Fund Types | | | Proprietary Fund Types | | Fiduciary Fund Types | Account Groups | Totals |
|---|-------------------------|-------------------|---------------------|------------------------|-------------------|----------------------|-------------------|---------------------|
| | General | Special Revenue | Capital Projects | MLP | Water | Trust and Agency | Long-term Debt | (Memorandum Only) |
| <u>ASSETS</u> | | | | | | | | |
| Cash and cash equivalents | 468,104.10 | 219,234.80 | (169,456.80) | 1,235,540.20 | 98,299.57 | 914,635.47 | | 2,766,357.34 |
| Investments | | | | | | | | 0.00 |
| Receivables: | | | | | | | | |
| Personal property taxes | 824.14 | | | | | | | 824.14 |
| Real estate taxes | 553,509.57 | | | | | | | 553,509.57 |
| Allowance for abatements and exemptions | (58,429.97) | | | | | | | (58,429.97) |
| Special assessments | | | | | | | | 0.00 |
| Tax liens | 38,956.54 | | | | | | | 38,956.54 |
| Tax foreclosures | 17,913.13 | | | | | | | 17,913.13 |
| User fees | | | | | 6,191.90 | | | 6,191.90 |
| Utility liens added to taxes | | | | | | | | 0.00 |
| Motor vehicle excise | 64,372.14 | | | | | | | 64,372.14 |
| Departmental receivables | 135,875.00 | | | | | | | 135,875.00 |
| Due from other governments | 13,346.65 | | | | | | | 13,346.65 |
| Other receivables | 200.00 | | | | | | | 200.00 |
| Amounts to be provided - payment of bonds | | | | | | | 251,109.98 | 251,109.98 |
| Total Assets | 1,234,671.30 | 219,234.80 | (169,456.80) | 1,235,540.20 | 104,491.47 | 914,635.47 | 251,109.98 | 3,790,226.42 |
| <u>LIABILITIES AND FUND EQUITY</u> | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accrued payroll and withholdings | | | | | | | | 0.00 |
| Agency Funds | | | | | | (7,311.02) | | (7,311.02) |
| Deferred revenue: | | | | | | | | |
| Real and personal property taxes | 495,903.74 | | | | | | | 495,903.74 |
| Special assessments | | | | | | | | 0.00 |
| Tax liens | 38,956.54 | | | | | | | 38,956.54 |
| Tax foreclosures | 17,913.13 | | | | | | | 17,913.13 |
| Motor vehicle excise | 64,372.14 | | | | | | | 64,372.14 |
| Other receivables | | | | | | | | 0.00 |
| Utility liens added to taxes | | | | | | | | 0.00 |
| Departmental | 135,875.00 | | | | | | | 135,875.00 |
| Due from other governments | 13,346.65 | | | | | | | 13,346.65 |
| User fees | | | | | 6,191.90 | | | 6,191.90 |
| Other Liabilities | | | | 10,556.37 | | | | 10,556.37 |
| Prepaid taxes/fees | 5.65 | | | | | | | 5.65 |
| Tailings | 1,796.65 | | | | | | | 1,796.65 |
| Bonds payable | | | 429,500.00 | | | | 251,109.98 | 680,609.98 |
| Notes payable | | | | | | | | 0.00 |
| Total Liabilities | 768,169.50 | 0.00 | 429,500.00 | 10,556.37 | 6,191.90 | (7,311.02) | 251,109.98 | 1,458,216.73 |
| Fund Equity: | | | | | | | | |
| Reserved for encumbrances | 30,199.39 | | | | 1,038.15 | | | 31,237.54 |
| Reserved for expenditures | 143,641.60 | | | | 84,048.00 | | | 227,689.60 |
| Reserved for petty cash | | | | 726.34 | | | | 726.34 |
| Reserved for continuing appropriations | 103,242.36 | | | | | | | 103,242.36 |
| Reserved for appropriation deficit | (173,505.59) | | | | | | | (173,505.59) |
| Reserved for debt service | | | | | | | | 0.00 |
| Unreserved retained earnings-Water | | | | | 13,213.42 | | | 13,213.42 |
| Reserve for depreciation | | | | 1,224,257.49 | | | | 1,224,257.49 |
| Undesignated fund balance | 362,924.04 | 219,234.80 | (598,956.80) | | | 921,946.49 | | 905,148.53 |
| Total Fund Equity | 466,501.80 | 219,234.80 | (598,956.80) | 1,224,983.83 | 98,299.57 | 921,946.49 | 0.00 | 2,332,009.69 |
| Total Liabilities and Fund Equity | 1,234,671.30 | 219,234.80 | (169,456.80) | 1,235,540.20 | 104,491.47 | 914,635.47 | 251,109.98 | 3,790,226.42 |

**TOWN OF CHESTER, MASSACHUSETTS
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGETARY BASIS - (NON-GAAP) -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025**

| | Carry Forward | Budgeted Amounts | | Actual | Amounts Carried Forward to Next Year | Variance with Final Budget Positive (Negative) |
|--|----------------|------------------|-----------------|-----------------|--------------------------------------|--|
| | | Original Budget | Final Budget | Budgetary Basis | | |
| Revenues: | | | | | | |
| Property Taxes | \$ - | \$ 3,104,697.16 | \$ 3,104,697.16 | \$ 3,031,650.53 | \$ - | \$ (73,046.63) |
| Sale of Tax Foreclosure | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excise & Other Taxes | \$ - | \$ 143,500.00 | \$ 143,500.00 | \$ 210,535.43 | \$ - | \$ 67,035.43 |
| Interest on Delinquent Taxes | \$ - | \$ 32,000.00 | \$ 32,000.00 | \$ 23,360.28 | \$ - | \$ (8,639.72) |
| Charges for Services - Trash Disposal | \$ - | \$ 32,000.00 | \$ 32,000.00 | \$ 32,115.68 | \$ - | \$ 115.68 |
| Licenses, Permits & Fees | \$ - | \$ 40,000.00 | \$ 40,000.00 | \$ 54,478.53 | \$ - | \$ 14,478.53 |
| Other | \$ - | \$ 44,500.00 | \$ 44,500.00 | \$ 91,840.02 | \$ - | \$ 47,340.02 |
| Fines & Forfeits | \$ - | \$ 3,000.00 | \$ 3,000.00 | \$ 1,625.00 | \$ - | \$ (1,375.00) |
| Interest from Investments | \$ - | \$ 25,000.00 | \$ 25,000.00 | \$ 27,174.51 | \$ - | \$ 2,174.51 |
| Intergovernmental-Comm. of Mass. | \$ - | \$ 348,144.00 | \$ 348,144.00 | \$ 360,791.55 | \$ - | \$ 12,647.55 |
| Total Revenues | \$ - | \$ 3,772,841.16 | \$ 3,772,841.16 | \$ 3,833,571.53 | \$ - | \$ 60,730.37 |
| Expenditures: | | | | | | |
| Current Fiscal Year: | | | | | | |
| General Government | \$ - | \$ 435,050.00 | \$ 440,696.20 | \$ 384,759.86 | \$ 25,707.00 | \$ 30,229.34 |
| Protection of Persons & Property | \$ - | \$ 259,418.00 | \$ 261,905.95 | \$ 256,588.34 | \$ 2,090.90 | \$ 3,226.71 |
| Education | \$ - | \$ 1,854,210.00 | \$ 1,854,210.00 | \$ 1,843,133.00 | \$ - | \$ 11,077.00 |
| Public Works | \$ - | \$ 506,468.00 | \$ 531,718.26 | \$ 697,686.91 | \$ 1,506.00 | \$ (167,474.65) |
| Health & Human Services | \$ - | \$ 134,725.00 | \$ 134,725.00 | \$ 101,038.97 | \$ 41.49 | \$ 33,644.54 |
| Culture & Recreation | \$ - | \$ 67,512.00 | \$ 67,512.00 | \$ 63,747.11 | \$ 854.00 | \$ 2,910.89 |
| State & Other Assessments | \$ - | \$ 4,194.00 | \$ 4,194.00 | \$ 4,193.80 | \$ - | \$ 0.20 |
| Employee Benefits | \$ - | \$ 282,273.00 | \$ 274,375.41 | \$ 237,976.19 | \$ - | \$ 36,399.22 |
| General Insurance | \$ - | \$ 68,478.00 | \$ 68,478.00 | \$ 53,715.00 | \$ - | \$ 14,763.00 |
| Debt Service: | | | | | | \$ - |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest and Fiscal Charges | \$ - | \$ 21,093.00 | \$ 21,093.00 | \$ 24,792.50 | \$ - | \$ (3,699.50) |
| Special Articles | \$ - | \$ 45,602.00 | \$ 172,699.77 | \$ 79,510.16 | \$ 93,001.35 | \$ 188.26 |
| Total Current Fiscal Year Expenditures | \$ - | \$ 3,679,023.00 | \$ 3,831,607.59 | \$ 3,747,141.84 | \$ 123,200.74 | \$ (38,734.99) |
| Other Expenditures: | | | | | | |
| Prior Year Articles | \$ 22,691.01 | | \$ (6,000.00) | \$ 6,450.00 | \$ 10,241.01 | \$ - |
| Prior Year Encumbrances | \$ 21,550.90 | | \$ - | \$ 21,550.90 | \$ - | \$ - |
| Total Other Expenditures | \$ 44,241.91 | \$ - | \$ (6,000.00) | \$ 28,000.90 | \$ 10,241.01 | \$ - |
| Total Expenditures | \$ 44,241.91 | \$ 3,679,023.00 | \$ 3,825,607.59 | \$ 3,775,142.74 | \$ 133,441.75 | \$ (38,734.99) |
| Excess of Revenues Over (Under) Expenditures | \$ (44,241.91) | \$ 93,818.16 | \$ (52,766.43) | \$ 58,428.79 | \$ (133,441.75) | \$ 21,995.38 |
| Other Financing Sources (Uses): | | | | | | |
| Operating Transfers In | \$ - | \$ - | \$ 16,512.67 | \$ 23,970.17 | \$ - | \$ 7,457.50 |
| Operating Transfers (Out) | \$ - | \$ 129,479.00 | \$ 135,076.00 | \$ 135,106.00 | \$ - | \$ (30.00) |
| Total Other Financing Sources (Uses) | \$ - | \$ (129,479.00) | \$ (118,563.33) | \$ (111,135.83) | \$ - | \$ 7,427.50 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ (44,241.91) | \$ (35,660.84) | \$ (171,329.76) | \$ (52,707.04) | \$ (133,441.75) | \$ 29,422.88 |
| Audit Adjustments | | | | \$ - | | |
| Fund Balances, Beginning of Year | | \$ 519,208.84 | \$ 519,208.84 | \$ 519,208.84 | \$ - | \$ - |
| Fund Balances, End of Year | \$ (44,241.91) | \$ 483,548.00 | \$ 347,879.08 | \$ 466,501.80 | \$ (133,441.75) | \$ 29,422.88 |

BUDGET FY2025 EXPENDITURES



- General Government
- Education
- Health & Human Services
- State & Other Assessments
- General Insurance
- Special Articles
- Protection of Persons & Property
- Public Works
- Culture & Recreation
- Employee Benefits
- Debt

TOWN OF CHESTER, MASSACHUSETTS
GENERAL FUND EXPENSE REPORT
FOR THE YEAR ENDED JUNE 30, 2025

| Account Number | Description | Balance Forward | Budget | Budget Revisions | Revised Budget | Expended | Balance | Closed | Carry Forward |
|---------------------------------|----------------------------------|--------------------|----------------------|---------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| GENERAL GOVERNMENT | | | | | | | | | |
| 10114.00 | Moderator Stipend | \$ 200.00 | | | \$ 200.00 | \$ - | \$ 200.00 | \$ 200.00 | \$ - |
| 10122.00 | Select Board Stipend | \$ 7,739.00 | | | \$ 7,739.00 | \$ 7,738.32 | \$ 0.68 | \$ 0.68 | \$ - |
| 10124.02 | General Office Expense | \$ 3,000.00 | | | \$ 3,000.00 | \$ 3,000.00 | \$ - | \$ - | \$ - |
| 10124.08 | Inspectors Certification Costs | \$ 500.00 | | | \$ 500.00 | \$ - | \$ 500.00 | \$ 500.00 | \$ - |
| 10124.00 | Select Board Expense | \$ 2,080.00 | | | \$ 2,080.00 | \$ 1,811.42 | \$ 268.58 | \$ 268.58 | \$ - |
| 10122.01 | Town Administrator Salary | \$ 66,414.00 | | | \$ 66,414.00 | \$ 65,903.52 | \$ 510.48 | \$ 510.48 | \$ - |
| 10122.02 | Assistant Town Administrator | \$ 15,039.00 | | | \$ 15,039.00 | \$ 13,953.90 | \$ 1,085.10 | \$ 1,085.10 | \$ - |
| 10115.00 | Finance Committee Expense | \$ 150.00 | | | \$ 150.00 | \$ 146.00 | \$ 4.00 | \$ 4.00 | \$ - |
| 10115.01 | Reserve Fund | \$ 10,000.00 | \$ (7,166.22) | | \$ 2,833.78 | \$ - | \$ 2,833.78 | \$ 2,833.78 | \$ - |
| 10135.05 | Accounting Software | \$ 6,500.00 | | | \$ 6,500.00 | \$ 7,436.15 | \$ (936.15) | \$ (936.15) | \$ - |
| 10135.07 | Audit | \$ 18,000.00 | | | \$ 18,000.00 | \$ - | \$ 18,000.00 | \$ - | \$ 18,000.00 |
| 10135.08 | Outsourced Accounting Services | \$ 34,200.00 | | | \$ 34,200.00 | \$ 31,900.00 | \$ 2,300.00 | \$ (600.00) | \$ 2,900.00 |
| 10141.00 | Assessors Stipend | \$ 1,800.00 | | | \$ 1,800.00 | \$ 1,500.00 | \$ 300.00 | \$ 300.00 | \$ - |
| 10141.02 | Assessors Clerk Salary | \$ 16,640.00 | | | \$ 16,640.00 | \$ 15,956.50 | \$ 683.50 | \$ 683.50 | \$ - |
| 10141.11 | Assessors Assistant Clerk | \$ 2,400.00 | \$ 500.00 | | \$ 2,900.00 | \$ 2,396.25 | \$ 503.75 | \$ 503.75 | \$ - |
| 10141.06 | Assessors Maps & GIS | \$ 4,450.00 | | | \$ 4,450.00 | \$ 4,450.00 | \$ - | \$ - | \$ - |
| 10141.05 | Consultant/Services | \$ 15,000.00 | | | \$ 15,000.00 | \$ 5,150.00 | \$ 9,850.00 | \$ 9,850.00 | \$ - |
| 10141.10 | Assessors Software | \$ 4,230.00 | | | \$ 4,230.00 | \$ 4,230.00 | \$ - | \$ - | \$ - |
| 10141.04 | Assessors Education | \$ 800.00 | \$ (500.00) | | \$ 300.00 | \$ 140.00 | \$ 160.00 | \$ 160.00 | \$ - |
| 10141.03 | Assessor Expense | \$ 2,500.00 | | | \$ 2,500.00 | \$ 2,406.77 | \$ 93.23 | \$ 93.23 | \$ - |
| 10145.05 | Treasurer Services | \$ 41,325.00 | | | \$ 41,325.00 | \$ 41,325.00 | \$ - | \$ - | \$ - |
| 10145.01 | Asst Treasurer Salary | \$ 500.00 | | | \$ 500.00 | \$ 412.50 | \$ 87.50 | \$ 87.50 | \$ - |
| 10145.07 | Payroll | \$ 3,500.00 | \$ 414.51 | | \$ 3,914.51 | \$ 4,121.34 | \$ (206.83) | \$ (206.83) | \$ - |
| 10145.02 | Treasurers Expenses | \$ 1,500.00 | | | \$ 1,500.00 | \$ 876.00 | \$ 624.00 | \$ 624.00 | \$ - |
| 10145.04 | Bank Charges | \$ 100.00 | | | \$ 100.00 | \$ - | \$ 100.00 | \$ 100.00 | \$ - |
| 10145.03 | Land Court Fees | \$ 15,000.00 | | | \$ 15,000.00 | \$ 4,999.64 | \$ 10,000.36 | \$ 5,193.36 | \$ 4,807.00 |
| 10146.00 | Tax Collector Stipend | \$ 24,056.00 | | | \$ 24,056.00 | \$ 24,056.24 | \$ (0.24) | \$ (0.24) | \$ - |
| 10146.06 | Software Support | \$ 3,358.00 | | | \$ 3,358.00 | \$ 3,258.06 | \$ 99.94 | \$ 99.94 | \$ - |
| 10146.02 | Tax Collector Expense | \$ 5,000.00 | | | \$ 5,000.00 | \$ 4,934.52 | \$ 65.48 | \$ 65.48 | \$ - |
| 10124.01 | Legal Services | \$ 20,000.00 | \$ (8,000.00) | | \$ 12,000.00 | \$ 7,664.60 | \$ 4,335.40 | \$ 4,335.40 | \$ - |
| 10146.03 | Tax Title Expense | \$ 2,000.00 | | | \$ 2,000.00 | \$ 752.00 | \$ 1,248.00 | \$ 1,248.00 | \$ - |
| 10161.00 | Town Clerk Stipend | \$ 15,747.00 | | | \$ 15,747.00 | \$ 15,746.54 | \$ 0.46 | \$ 0.46 | \$ - |
| 10161.02 | Town Clerk Expense | \$ 3,543.00 | | | \$ 3,543.00 | \$ 2,804.97 | \$ 738.03 | \$ 738.03 | \$ - |
| 10162.00 | Election Workers Wages | \$ 5,000.00 | | | \$ 5,000.00 | \$ 4,146.07 | \$ 853.93 | \$ 853.93 | \$ - |
| 10171.00 | Conservation Expense | \$ 300.00 | | | \$ 300.00 | \$ 54.99 | \$ 245.01 | \$ 245.01 | \$ - |
| 10175.00 | Planning Board Expense | \$ 200.00 | \$ 46.10 | | \$ 246.10 | \$ 246.10 | \$ - | \$ - | \$ - |
| 10176.00 | Zoning Board of Appeals Expenses | \$ 300.00 | | | \$ 300.00 | \$ - | \$ 300.00 | \$ 300.00 | \$ - |
| 90100.00 | Town Hall Custodial Wages | \$ 7,204.00 | | | \$ 7,204.00 | \$ 6,580.34 | \$ 623.66 | \$ 623.66 | \$ - |
| 90192.00 | Town Hall Expenses | \$ 23,000.00 | \$ 13,766.93 | | \$ 36,766.93 | \$ 36,749.46 | \$ 17.47 | \$ 17.47 | \$ - |
| 90192.08 | Phone Service | \$ 7,500.00 | | | \$ 7,500.00 | \$ 7,500.00 | \$ - | \$ - | \$ - |
| 90192.09 | Verizon | \$ 1,440.00 | | | \$ 1,440.00 | \$ 1,342.60 | \$ 97.40 | \$ 97.40 | \$ - |
| 90192.07 | Website | \$ 4,375.00 | | | \$ 4,375.00 | \$ 4,350.18 | \$ 24.82 | \$ 24.82 | \$ - |
| 90192.01 | Town Hall Repairs/Maintenance | \$ 7,500.00 | \$ 2,750.00 | | \$ 10,250.00 | \$ 10,171.10 | \$ 78.90 | \$ 78.90 | \$ - |
| 90192.12 | Old School Bldg Maint | \$ 5,000.00 | | | \$ 5,000.00 | \$ 4,765.90 | \$ 234.10 | \$ 234.10 | \$ - |
| 90192.06 | Town Hall Internet & Phone | \$ 20,400.00 | \$ 3,834.88 | | \$ 24,234.88 | \$ 24,234.88 | \$ - | \$ - | \$ - |
| 90192.07 | Permit Eyes/Software Fees | \$ 4,760.00 | | | \$ 4,760.00 | \$ 4,760.00 | \$ - | \$ - | \$ - |
| 10124.03 | Town Reports | \$ 800.00 | | | \$ 800.00 | \$ 788.00 | \$ 12.00 | \$ 12.00 | \$ - |
| TOTAL GENERAL GOVERNMENT | | \$ - | \$ 435,050.00 | \$ 5,646.20 | \$ 440,696.20 | \$ 384,759.86 | \$ 55,936.34 | \$ 30,229.34 | \$ 25,707.00 |
| PUBLIC SAFETY | | | | | \$ - | | \$ - | | |

TOWN OF CHESTER, MASSACHUSETTS
GENERAL FUND EXPENSE REPORT
FOR THE YEAR ENDED JUNE 30, 2025

| Account Number | Description | Balance Forward | Budget | Budget Revisions | Revised Budget | Expended | Balance | Closed | Carry Forward |
|----------------------------|---------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|---------------|
| 60210.00 | Police Chief Wages | \$ 37,492.00 | | | \$ 37,492.00 | \$ 37,492.00 | \$ - | \$ - | \$ - |
| 60210.03 | Police Sergeant Wages | \$ 8,510.00 | | | \$ 8,510.00 | \$ 8,510.00 | \$ - | \$ - | \$ - |
| 60210.01 | Police Officer Wages | \$ 26,214.00 | | | \$ 26,214.00 | \$ 26,214.00 | \$ - | \$ - | \$ - |
| 60210.11 | Police Officer Training | \$ 4,184.00 | | | \$ 4,184.00 | \$ 4,184.00 | \$ - | \$ - | \$ - |
| 60210.04 | Police Expenses | \$ 22,872.00 | | | \$ 22,872.00 | \$ 22,872.00 | \$ - | \$ - | \$ - |
| 60110.00 | Fire Chief Stipend | \$ 8,112.00 | | | \$ 8,112.00 | \$ 8,112.00 | \$ - | \$ - | \$ - |
| 60110.03 | Fire Dept Wages | \$ 1,800.00 | \$ (1,800.00) | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 60110.04 | Training | \$ 6,000.00 | \$ (498.83) | | \$ 5,501.17 | \$ 5,501.17 | \$ - | \$ - | \$ - |
| 60110.05 | CFD Software | \$ 5,000.00 | \$ (1,093.09) | | \$ 3,906.91 | \$ 3,906.91 | \$ - | \$ - | \$ - |
| 60110.06 | Building Maintenance | \$ 2,000.00 | \$ (1,146.25) | | \$ 853.75 | \$ 853.75 | \$ - | \$ - | \$ - |
| 60110.07 | Medical Supplies | \$ 1,000.00 | \$ (10.04) | | \$ 989.96 | \$ 989.96 | \$ - | \$ - | \$ - |
| 60110.08 | Testing | \$ 3,223.00 | | | \$ 3,223.00 | \$ 3,223.00 | \$ - | \$ - | \$ - |
| 61110.09 | Truck Maintenance | \$ 4,000.00 | \$ (49.38) | | \$ 3,950.62 | \$ 3,950.62 | \$ - | \$ - | \$ - |
| 60110.01 | Fire Dept. Expenses | \$ 17,864.00 | \$ 5,465.42 | | \$ 23,329.42 | \$ 20,768.70 | \$ 2,560.72 | \$ 469.82 | \$ 2,090.90 |
| 60231.00 | Ambulance Service | \$ 66,696.00 | \$ 1,620.12 | | \$ 68,316.12 | \$ 68,315.72 | \$ 0.40 | \$ 0.40 | \$ - |
| 60240.00 | Building Inspector Salary | \$ 14,354.00 | | | \$ 14,354.00 | \$ 14,353.82 | \$ 0.18 | \$ 0.18 | \$ - |
| 60241.00 | Building Commissioner Expense | \$ 750.00 | | | \$ 750.00 | \$ - | \$ 750.00 | \$ 750.00 | \$ - |
| 20430.00 | Tree Removal | \$ 22,000.00 | | | \$ 22,000.00 | \$ 21,794.00 | \$ 206.00 | \$ 206.00 | \$ - |
| 60110.02 | Emergency Management Expenses | \$ 1,000.00 | | | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - |
| 60292.00 | Animal Control Officer Salary | \$ 2,812.00 | | | \$ 2,812.00 | \$ 2,811.90 | \$ 0.10 | \$ 0.10 | \$ - |
| 60292.01 | Animal Control Expenses | \$ 2,000.00 | | | \$ 2,000.00 | \$ 280.00 | \$ 1,720.00 | \$ 1,720.00 | \$ - |
| 40491.02 | Animal Inspector Stipend | \$ 1,035.00 | | | \$ 1,035.00 | \$ 995.00 | \$ 40.00 | \$ 40.00 | \$ - |
| 40491.15 | Animal Inspector Expenses | \$ 500.00 | | | \$ 500.00 | \$ 459.79 | \$ 40.21 | \$ 40.21 | \$ - |
| TOTAL PUBLIC SAFETY | | \$ - | \$ 259,418.00 | \$ 2,487.95 | \$ 261,905.95 | \$ 256,588.34 | \$ 5,317.61 | \$ 3,226.71 | \$ 2,090.90 |
| EDUCATION | | | | | \$ - | | | | |
| 30001.10 | Smith Vocational Tuition | \$ 168,000.00 | | | \$ 168,000.00 | \$ 156,922.50 | \$ 11,077.50 | \$ 11,077.50 | \$ - |
| 30001.10 | Smith Vocational Transportation | \$ 41,307.00 | | | \$ 41,307.00 | \$ 41,307.50 | \$ (0.50) | \$ (0.50) | \$ - |
| 30001.00 | Gateway Regional | \$ 1,644,903.00 | | | \$ 1,644,903.00 | \$ 1,644,903.00 | \$ - | \$ - | \$ - |
| TOTAL EDUCATION | | \$ - | \$ 1,854,210.00 | \$ - | \$ 1,854,210.00 | \$ 1,843,133.00 | \$ 11,077.00 | \$ 11,077.00 | \$ - |
| PUBLIC WORKS | | | | | | | | | |
| 20422.00 | Highway Wages | \$ 210,000.00 | \$ 25,000.00 | | \$ 235,000.00 | \$ 239,718.32 | \$ (4,718.32) | \$ (4,718.32) | \$ - |
| 20422.01 | Highway Admin Asst | \$ 4,285.00 | | | \$ 4,285.00 | \$ 4,087.36 | \$ 197.64 | \$ 197.64 | \$ - |
| 20422.03 | Contract Services | \$ 25,000.00 | | | \$ 25,000.00 | \$ 23,720.35 | \$ 1,279.65 | \$ 1,279.65 | \$ - |
| 20423.00 | Highway Garage Heat & Lighting | \$ 13,500.00 | | | \$ 13,500.00 | \$ 13,488.99 | \$ 11.01 | \$ 11.01 | \$ - |
| 20423.01 | Highway Uniforms | \$ 4,500.00 | | | \$ 4,500.00 | \$ 3,801.72 | \$ 698.28 | \$ 698.28 | \$ - |
| 20423.02 | Highway Supplies/Repairs | \$ 50,000.00 | | | \$ 50,000.00 | \$ 39,686.33 | \$ 10,313.67 | \$ 8,807.67 | \$ 1,506.00 |
| 20423.03 | Highway Stone, Gravel, Asphalt | \$ 88,000.00 | | | \$ 88,000.00 | \$ 95,580.29 | \$ (7,580.29) | \$ (7,580.29) | \$ - |
| 20423.04 | Highway Gas & Diesel Expense | \$ 26,450.00 | | | \$ 26,450.00 | \$ 26,320.40 | \$ 129.60 | \$ 129.60 | \$ - |
| 20422.02 | Highway Winter Wages | \$ 24,000.00 | | | \$ 24,000.00 | \$ 35,436.73 | \$ (11,436.73) | \$ (11,436.73) | \$ - |
| 20423.07 | Highway Winter Expenses | \$ 50,000.00 | | | \$ 50,000.00 | \$ 204,523.74 | \$ (154,523.74) | \$ (154,523.74) | \$ - |
| 20427.00 | Supt of Cemetery Wages | \$ 900.00 | | | \$ 900.00 | \$ 900.00 | \$ - | \$ - | \$ - |
| 20427.01 | Cemetery Wages | \$ 8,833.00 | \$ 250.26 | | \$ 9,083.26 | \$ 10,093.66 | \$ (1,010.40) | \$ (1,010.40) | \$ - |
| 20427.02 | Cemetery Expenses | \$ 1,000.00 | | | \$ 1,000.00 | \$ 329.02 | \$ 670.98 | \$ 670.98 | \$ - |
| TOTAL PUBLIC WORKS | | \$ - | \$ 506,468.00 | \$ 25,250.26 | \$ 531,718.26 | \$ 697,686.91 | \$ (165,968.65) | \$ (167,474.65) | \$ 1,506.00 |
| HUMAN SERVICES | | | | | | | | | |
| 40491.00 | Board of Health Stipend | \$ 4,821.00 | | | \$ 4,821.00 | \$ 4,419.58 | \$ 401.42 | \$ 401.42 | \$ - |
| 40491.01 | Transfer Station Salaries | \$ 13,725.00 | | | \$ 13,725.00 | \$ 12,947.20 | \$ 777.80 | \$ 777.80 | \$ - |
| 40491.03 | Board of Health Expenses | \$ 1,900.00 | | | \$ 1,900.00 | \$ 550.79 | \$ 1,349.21 | \$ 1,307.72 | \$ 41.49 |
| 90919.00 | Landfill Monitoring | \$ 4,000.00 | | | \$ 4,000.00 | \$ 3,810.00 | \$ 190.00 | \$ 190.00 | \$ - |
| 40491.04 | Transfer Station Expense | \$ 57,000.00 | | | \$ 57,000.00 | \$ 34,910.58 | \$ 22,089.42 | \$ 22,089.42 | \$ - |

TOWN OF CHESTER, MASSACHUSETTS
GENERAL FUND EXPENSE REPORT
FOR THE YEAR ENDED JUNE 30, 2025

| Account Number | Description | Balance Forward | Budget | Budget Revisions | Revised Budget | Expended | Balance | Closed | Carry Forward | | | | | | | | |
|--|-----------------------------------|-----------------|------------|------------------|----------------|------------|------------|------------|---------------|------------|--------------|------------|------------|--------|-------------|----|-----------|
| 40494.01 | Council on Aging Director Wages | \$ | 12,036.00 | | \$ | 12,036.00 | \$ | (39.72) | \$ | (39.72) | \$ | - | | | | | |
| 40494.00 | Council on Aging Expenses | \$ | 13,125.00 | | \$ | 13,125.00 | \$ | 1,183.22 | \$ | 1,183.22 | \$ | - | | | | | |
| 40543.00 | Veterans Services District | \$ | 6,118.00 | | \$ | 6,118.00 | \$ | 6,063.00 | \$ | 55.00 | \$ | - | | | | | |
| 40543.01 | Veterans Benefits | \$ | 22,000.00 | | \$ | 22,000.00 | \$ | 14,320.32 | \$ | 7,679.68 | \$ | - | | | | | |
| TOTAL HUMAN SERVICES | | \$ | - | \$ | 134,725.00 | \$ | - | \$ | 134,725.00 | \$ | 101,038.97 | \$ | 33,686.03 | \$ | 33,644.54 | \$ | 41.49 |
| <u>CULTURE & RECREATION</u> | | | | | | | | | | | | | | | | | |
| 40500.00 | Library Wages | \$ | 35,595.00 | | \$ | 35,595.00 | \$ | 35,507.53 | \$ | 87.47 | \$ | 87.47 | \$ | - | | | |
| 40500.07 | Library MassCat Annual Fee | \$ | 1,200.00 | | \$ | 1,200.00 | \$ | 1,200.00 | \$ | - | \$ | - | \$ | - | | | |
| 40500.01 | Library Expenses | \$ | 17,217.00 | | \$ | 17,217.00 | \$ | 17,217.00 | \$ | - | \$ | - | \$ | - | | | |
| 40492.00 | Historical Commission Expenses | \$ | 2,500.00 | | \$ | 2,500.00 | \$ | 2,179.80 | \$ | 320.20 | \$ | 320.20 | \$ | - | | | |
| 40543.02 | Memorial Day Expenses | \$ | 500.00 | | \$ | 500.00 | \$ | 436.41 | \$ | 63.59 | \$ | 63.59 | \$ | - | | | |
| 40544.00 | Recreation Commission Expenses | \$ | 2,500.00 | | \$ | 2,500.00 | \$ | 514.56 | \$ | 1,985.44 | \$ | 1,985.44 | \$ | - | | | |
| 20427.03 | Parks Maintenance | \$ | 8,000.00 | | \$ | 8,000.00 | \$ | 6,691.81 | \$ | 1,308.19 | \$ | 454.19 | \$ | 854.00 | | | |
| TOTAL CULTURE & RECREATION | | \$ | - | \$ | 67,512.00 | \$ | - | \$ | 67,512.00 | \$ | 63,747.11 | \$ | 3,764.89 | \$ | 2,910.89 | \$ | 854.00 |
| <u>DEBT</u> | | | | | | | | | | | | | | | | | |
| 80721.01 | Highway Truck-Interest | \$ | - | | \$ | - | \$ | 4,700.00 | \$ | (4,700.00) | \$ | (4,700.00) | \$ | - | | | |
| 80752.03 | Fire Truck-Interest | \$ | 20,093.00 | | \$ | 20,093.00 | \$ | 20,092.50 | \$ | 0.50 | \$ | 0.50 | \$ | - | | | |
| | | \$ | - | \$ | 20,093.00 | \$ | - | \$ | 20,093.00 | \$ | 24,792.50 | \$ | (4,699.50) | \$ | (4,699.50) | \$ | - |
| 80752.00 | Interest on Short Term Debt | \$ | 1,000.00 | | \$ | 1,000.00 | \$ | - | \$ | 1,000.00 | \$ | 1,000.00 | \$ | - | | | |
| | | \$ | - | \$ | 1,000.00 | \$ | - | \$ | 1,000.00 | \$ | - | \$ | 1,000.00 | \$ | 1,000.00 | \$ | - |
| TOTAL DEBT | | \$ | - | \$ | 21,093.00 | \$ | - | \$ | 21,093.00 | \$ | 24,792.50 | \$ | (3,699.50) | \$ | (3,699.50) | \$ | - |
| <u>ASSESSMENTS</u> | | | | | | | | | | | | | | | | | |
| 90830.00 | PVPC Annual Assessment | \$ | 230.00 | | \$ | 230.00 | \$ | 229.80 | \$ | 0.20 | \$ | 0.20 | \$ | - | | | |
| 6008.00 | Air Pollution Control District | \$ | - | \$ | 359.00 | \$ | 359.00 | \$ | 359.00 | \$ | - | \$ | - | | | | |
| 6011.00 | RMV Surcharge | \$ | 1,920.00 | | \$ | 1,920.00 | \$ | 1,920.00 | \$ | - | \$ | - | | | | | |
| 6013.00 | Regional Transit Charge | \$ | 1,685.00 | | \$ | 1,685.00 | \$ | 1,685.00 | \$ | - | \$ | - | | | | | |
| TOTAL ASSESSMENTS | | \$ | - | \$ | 4,194.00 | \$ | - | \$ | 4,194.00 | \$ | 4,193.80 | \$ | 0.20 | \$ | 0.20 | \$ | - |
| <u>EMPLOYEE BENEFITS</u> | | | | | | | | | | | | | | | | | |
| 90917.01 | Contributory Retirement | \$ | 127,755.00 | | \$ | 127,755.00 | \$ | 127,755.00 | \$ | - | \$ | - | \$ | - | | | |
| 90917.00 | Unemployment Insurance | \$ | 30,000.00 | | \$ | 30,000.00 | \$ | 29,768.54 | \$ | 231.46 | \$ | 231.46 | \$ | - | | | |
| 90914.00 | Health Ins-Town Share | \$ | 100,628.00 | \$ | (8,912.11) | \$ | 91,715.89 | \$ | 54,753.84 | \$ | 36,962.05 | \$ | 36,962.05 | \$ | - | | |
| 90912.00 | Workman's Comp Insurance | \$ | 9,890.00 | | \$ | 9,890.00 | \$ | 9,889.00 | \$ | 1.00 | \$ | 1.00 | \$ | - | | | |
| 90916.00 | Medicare Expense - Town share | \$ | 14,000.00 | \$ | 1,014.52 | \$ | 15,014.52 | \$ | 15,809.81 | \$ | (795.29) | \$ | (795.29) | \$ | - | | |
| TOTAL EMPLOYEE BENEFITS | | \$ | - | \$ | 282,273.00 | \$ | (7,897.59) | \$ | 274,375.41 | \$ | 237,976.19 | \$ | 36,399.22 | \$ | 36,399.22 | \$ | - |
| <u>OTHER INSURANCE</u> | | | | | | | | | | | | | | | | | |
| 90193.00 | General Insurance & Bonds | \$ | 56,000.00 | | \$ | 56,000.00 | \$ | 45,539.00 | \$ | 10,461.00 | \$ | 10,461.00 | \$ | - | | | |
| 90193.03 | Police/Fire-Accident & Health Ins | \$ | 11,478.00 | | \$ | 11,478.00 | \$ | 7,840.00 | \$ | 3,638.00 | \$ | 3,638.00 | \$ | - | | | |
| 90917.02 | Bonds | \$ | 1,000.00 | | \$ | 1,000.00 | \$ | 336.00 | \$ | 664.00 | \$ | 664.00 | \$ | - | | | |
| TOTAL OTHER INSURANCE | | \$ | - | \$ | 68,478.00 | \$ | - | \$ | 68,478.00 | \$ | 53,715.00 | \$ | 14,763.00 | \$ | 14,763.00 | \$ | - |
| TOTAL BUDGET | | \$ | - | \$ | 3,633,421.00 | \$ | 25,486.82 | \$ | 3,658,907.82 | \$ | 3,667,631.68 | \$ | (8,723.86) | \$ | (38,923.25) | \$ | 30,199.39 |
| <u>FY2025 ARTICLES</u> | | | | | | | | | | | | | | | | | |
| 10122.97 | Prior Year Bills | | | \$ | 216.01 | \$ | 216.01 | \$ | 153.37 | \$ | 62.64 | \$ | - | \$ | 62.64 | | |
| 10122.98 | Prior Year Bills | | | \$ | 873.06 | \$ | 873.06 | \$ | - | \$ | 873.06 | \$ | - | \$ | 873.06 | | |
| 10124.96 | Drinking Water | | | \$ | 12,243.37 | \$ | 12,243.37 | \$ | 12,243.37 | \$ | - | \$ | - | \$ | - | | |
| 10158.90 | Tax Title Software | | | \$ | 3,770.00 | \$ | 3,770.00 | \$ | - | \$ | 3,770.00 | \$ | - | \$ | 3,770.00 | | |
| 20423.91 | Highway Training Fund | \$ | 10,000.00 | | | \$ | 10,000.00 | \$ | 8,404.35 | \$ | 1,595.65 | \$ | - | \$ | 1,595.65 | | |
| 20423.92 | Prior Year Bills | | | \$ | 16,512.67 | \$ | 16,512.67 | \$ | 15,124.67 | \$ | 1,388.00 | \$ | 188.00 | \$ | 1,200.00 | | |
| 60110.92 | Fire Dept Equip & Supplies | \$ | 31,600.00 | \$ | (486.82) | \$ | 31,113.18 | \$ | 31,113.18 | \$ | - | \$ | - | \$ | - | | |
| 60110.93 | Fire Truck Loan Payoff | | | \$ | 85,500.00 | \$ | 85,500.00 | \$ | - | \$ | 85,500.00 | \$ | - | \$ | 85,500.00 | | |

TOWN OF CHESTER, MASSACHUSETTS
GENERAL FUND EXPENSE REPORT
FOR THE YEAR ENDED JUNE 30, 2025

| Account Number | Description | Balance Forward | Budget | Budget Revisions | Revised Budget | Expended | Balance | Closed | Carry Forward |
|---|----------------------------------|---------------------|------------------------|----------------------|------------------------|------------------------|---------------------|-----------------------|----------------------|
| 60210.90 | Prior Year Bills | | | \$ 1,091.48 | \$ 1,091.48 | \$ 1,091.48 | \$ - | \$ - | \$ - |
| 60231.91 | Hilltown Ambulance | | \$ 4,002.00 | | \$ 4,002.00 | \$ 4,001.74 | \$ 0.26 | \$ 0.26 | \$ - |
| 90192.95 | Modernize Phone Service | | | \$ 7,378.00 | \$ 7,378.00 | \$ 7,378.00 | \$ - | \$ - | \$ - |
| <i>TOTAL SPECIAL ARTICLES</i> | | \$ - | \$ 45,602.00 | \$ 127,097.77 | \$ 172,699.77 | \$ 79,510.16 | \$ 93,189.61 | \$ 188.26 | \$ 93,001.35 |
| TOTAL ALL FY2025 BUDGET & ARTICLES | | \$ - | \$ 3,679,023.00 | \$ 152,584.59 | \$ 3,831,607.59 | \$ 3,747,141.84 | \$ 84,465.75 | \$ (38,734.99) | \$ 123,200.74 |
| <u>TRANSFERS TO OTHER FUNDS</u> | | | | | | | | | |
| 99000.00 | Transfer to Stabilization Fund | | \$ 100,000.00 | \$ - | \$ 100,000.00 | \$ 100,000.00 | \$ - | \$ - | \$ - |
| 99000.01 | Transfer to Water Enterprise | | \$ 29,479.00 | | \$ 29,479.00 | \$ 29,479.00 | \$ - | \$ - | \$ - |
| 99000.02 | Transfer to Special Revenue Fund | | \$ - | | \$ - | \$ 30.00 | \$ (30.00) | \$ (30.00) | \$ - |
| 99000.03 | Transfer to Agency Fund | | \$ - | \$ 5,597.00 | \$ 5,597.00 | \$ 5,597.00 | \$ - | \$ - | \$ - |
| <i>TOTAL TRANSFERS TO OTHER FUNDS</i> | | \$ - | \$ 129,479.00 | \$ 5,597.00 | \$ 135,076.00 | \$ 135,106.00 | \$ (30.00) | \$ (30.00) | \$ - |
| TOTAL ALL FY2025 BUDGET & ARTICLES & TRANSFERS | | \$ - | \$ 3,808,502.00 | \$ 158,181.59 | \$ 3,966,683.59 | \$ 3,882,247.84 | \$ 84,435.75 | \$ (38,764.99) | \$ 123,200.74 |
| <u>PRIOR ARTICLES CARRIED FORWARD</u> | | | | | | | | | |
| 10122.95 | Town Hazard Mit Plan | \$ 14,750.00 | | | \$ 14,750.00 | \$ 6,450.00 | \$ 8,300.00 | \$ - | \$ 8,300.00 |
| 10161.90 | Town Clerk Computer | \$ 98.01 | | | \$ 98.01 | \$ - | \$ 98.01 | \$ - | \$ 98.01 |
| 40493.90 | Preservation Project Year 2 | \$ 1,143.00 | | | \$ 1,143.00 | \$ - | \$ 1,143.00 | \$ - | \$ 1,143.00 |
| 40493.91 | Flag Poles | \$ 700.00 | | | \$ 700.00 | \$ - | \$ 700.00 | \$ - | \$ 700.00 |
| 40494.90 | COA Floor | \$ 6,000.00 | | \$ (6,000.00) | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>TOTAL PRIOR SPECIAL ARTICLES</i> | | \$ 22,691.01 | \$ - | \$ (6,000.00) | \$ 16,691.01 | \$ 6,450.00 | \$ 10,241.01 | \$ - | \$ 10,241.01 |
| <u>PRIOR YEAR ENCUMBRANCES</u> | | | | | | | | | |
| 10124.01 | Town Counsel | \$ 260.00 | | | \$ 260.00 | \$ 260.00 | \$ - | \$ - | \$ - |
| 10141.03 | Assessors | \$ 460.22 | | | \$ 460.22 | \$ 460.22 | \$ - | \$ - | \$ - |
| 10141.06 | Assessors Maps | \$ 1,200.00 | | | \$ 1,200.00 | \$ 1,200.00 | \$ - | \$ - | \$ - |
| 20243.02 | Highway Supplies | \$ 11.31 | | | \$ 11.31 | \$ 11.31 | \$ - | \$ - | \$ - |
| 20427.02 | Cemetery Supplies | \$ 71.19 | | | \$ 71.19 | \$ 71.19 | \$ - | \$ - | \$ - |
| 30001.10 | Vocational Ed | \$ 15,459.00 | | | \$ 15,459.00 | \$ 15,459.00 | \$ - | \$ - | \$ - |
| 40491.04 | Transfer Station | \$ 52.89 | | | \$ 52.89 | \$ 52.89 | \$ - | \$ - | \$ - |
| 60110.01 | Fire Expenses | \$ 4,036.29 | | | \$ 4,036.29 | \$ 4,036.29 | \$ - | \$ - | \$ - |
| <i>TOTAL PRIOR FISCAL YEAR ENCUMBRANCES</i> | | \$ 21,550.90 | \$ - | \$ - | \$ 21,550.90 | \$ 21,550.90 | \$ - | \$ - | \$ - |
| TOTAL BUDGET, ARTICLES & ENCUMBRANCES | | \$ 44,241.91 | \$ 3,808,502.00 | \$ 152,181.59 | \$ 4,004,925.50 | \$ 3,910,248.74 | \$ 94,676.76 | \$ (38,764.99) | \$ 133,441.75 |

**TOWN OF CHESTER, MASSACHUSETTS
SCHEDULE OF SPECIAL REVENUE
FOR THE YEAR ENDED JUNE 30, 2025**

| | Fund Balances June 30, 2025 | Opening Balance | Rev | Exp | Balance |
|----------------------------------|--------------------------------|-----------------|---------------|---------------|----------------|
| Special Revenue: | | | | | |
| Federal Grants: | | | | | |
| EMPG Grant | \$ (2,379.36) | \$ (5,079.36) | \$ 2,700.00 | \$ - | \$ (2,379.36) |
| DHCD EDF Grant | \$ 10,478.68 | \$ - | \$ 339,537.21 | \$ 329,058.53 | \$ 10,478.68 |
| Summer 21 Storm Damage | \$ - | \$ 221,450.50 | \$ - | \$ 221,450.50 | \$ - |
| ARPA | \$ 5.21 | \$ 52,533.99 | \$ - | \$ 52,528.78 | \$ 5.21 |
| State Grants: | | | | | |
| Elections | \$ 1,541.30 | \$ 417.81 | \$ 1,123.49 | \$ - | \$ 1,541.30 |
| PVPC MVP Grant | \$ 388.06 | \$ (83,884.53) | \$ 188,272.59 | \$ 104,000.00 | \$ 388.06 |
| Covid Relief Fund | \$ - | \$ 1,414.05 | \$ - | \$ 1,414.05 | \$ - |
| Police Bridge Academy | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 | \$ - |
| Police JAG | \$ 717.86 | \$ (389.73) | \$ 28,703.21 | \$ 27,595.62 | \$ 717.86 |
| Police AED Grant | \$ - | \$ 137.00 | \$ - | \$ 137.00 | \$ - |
| Police Vests Grant | \$ (900.00) | \$ (900.00) | \$ - | \$ - | \$ (900.00) |
| Police Road Safety | \$ (742.11) | \$ (1,889.69) | \$ 1,147.61 | \$ 0.03 | \$ (742.11) |
| Police BWC Grant | \$ - | \$ - | \$ 6,430.00 | \$ 6,430.00 | \$ - |
| Shared Police Grant | \$ 910.35 | \$ 910.35 | \$ - | \$ - | \$ 910.35 |
| Fire Safety | \$ - | \$ 2,555.00 | \$ - | \$ 2,555.00 | \$ - |
| FF Equipment Grant | \$ - | \$ (8,698.74) | \$ 10,394.99 | \$ 1,696.25 | \$ - |
| FF Equipment Grant | \$ (10,495.00) | \$ - | \$ - | \$ 10,495.00 | \$ (10,495.00) |
| Highway WRAP Grant | \$ - | \$ 2,715.89 | \$ - | \$ 2,715.89 | \$ - |
| Highway-Culverts Abbott & Ingell | \$ (32,790.00) | \$ (70,350.00) | \$ 258,475.41 | \$ 220,915.41 | \$ (32,790.00) |
| Highway Fair Share | \$ 21,354.30 | \$ (11,536.00) | \$ 151,749.00 | \$ 118,858.70 | \$ 21,354.30 |
| Water Planning Grant | \$ (5,440.00) | \$ (27,200.00) | \$ 88,400.00 | \$ 66,640.00 | \$ (5,440.00) |
| Water Upgrade Filter Grant | \$ (5,800.00) | \$ - | \$ 240,290.60 | \$ 246,090.60 | \$ (5,800.00) |
| Water E & R Marketing | \$ - | \$ 22,914.62 | \$ 6,592.80 | \$ 29,507.42 | \$ - |
| Council On Aging Formula | \$ 12,689.98 | \$ 12,769.98 | \$ 7,500.00 | \$ 7,580.00 | \$ 12,689.98 |
| Arts Cultural Council | \$ 1,914.59 | \$ 2,042.20 | \$ 6,722.39 | \$ 6,850.00 | \$ 1,914.59 |
| Library FY21 Virtual Cares | \$ 3,100.00 | \$ 3,100.00 | \$ - | \$ - | \$ 3,100.00 |
| Library State Grant | \$ 20,021.99 | \$ 17,165.39 | \$ 5,771.18 | \$ 2,914.58 | \$ 20,021.99 |
| Library LCC Grant | \$ 1,725.30 | \$ 1,200.00 | \$ 1,000.00 | \$ 474.70 | \$ 1,725.30 |
| Library ALA LTC | \$ 10,000.00 | \$ - | \$ 10,000.00 | \$ - | \$ 10,000.00 |
| Green Community Grant | \$ 251.35 | \$ 251.35 | \$ - | \$ - | \$ 251.35 |
| Recycling Grant | \$ 8,060.07 | \$ 4,560.07 | \$ 3,500.00 | \$ - | \$ 8,060.07 |
| IT Grant | \$ 2,530.51 | \$ 2,530.51 | \$ - | \$ - | \$ 2,530.51 |
| EDC Redo | \$ 198.80 | \$ 198.80 | \$ - | \$ - | \$ 198.80 |
| Economic Development | \$ 563.48 | \$ 563.48 | \$ - | \$ - | \$ 563.48 |

Receipts Reserved for Appropriation:

**TOWN OF CHESTER, MASSACHUSETTS
SCHEDULE OF SPECIAL REVENUE
FOR THE YEAR ENDED JUNE 30, 2025**

| | Fund Balances | | | | | |
|-------------------------------|----------------------|------------------------|------------------------|------------------------|----------------------|--|
| | June 30, 2025 | Opening Balance | Rev | Exp | Balance | |
| Transportations Network | \$ 2.50 | \$ 0.40 | \$ 2.10 | \$ - | \$ 2.50 | |
| Conservation Wetlands | \$ 262.50 | \$ - | \$ 262.50 | \$ - | \$ 262.50 | |
| Sale of Real Estate | \$ 50,000.00 | \$ 50,000.00 | \$ - | \$ - | \$ 50,000.00 | |
| Sale of Cemetery Lots | \$ 21,770.00 | \$ 21,770.00 | \$ - | \$ - | \$ 21,770.00 | |
| Revolving Funds: | | | | | | |
| Plumbing | \$ (572.00) | \$ 1,365.00 | \$ 2,415.00 | \$ 4,352.00 | \$ (572.00) | |
| Wiring | \$ 1,365.90 | \$ (2,634.10) | \$ 4,000.00 | \$ - | \$ 1,365.90 | |
| BOH | \$ 22,841.68 | \$ 19,126.68 | \$ 9,575.00 | \$ 5,860.00 | \$ 22,841.68 | |
| Building Inspection Fines | \$ 33,405.42 | \$ 50,074.08 | \$ - | \$ 16,668.66 | \$ 33,405.42 | |
| Cemetery | \$ 10,752.64 | \$ 10,752.64 | \$ - | \$ - | \$ 10,752.64 | |
| Cemetery Perpetual Care Fund | \$ 4,260.70 | \$ 4,260.70 | \$ - | \$ - | \$ 4,260.70 | |
| MIIA Elevator | \$ - | \$ 2,885.00 | \$ - | \$ 2,885.00 | \$ - | |
| Other Special Revenue: | | | | | | |
| Recreation | \$ 297.82 | \$ 201.92 | \$ 500.00 | \$ 404.10 | \$ 297.82 | |
| Town Clock | \$ 617.05 | \$ 617.05 | \$ - | \$ - | \$ 617.05 | |
| Library | \$ 10,719.12 | \$ 12,024.12 | \$ - | \$ 1,305.00 | \$ 10,719.12 | |
| Covid 19 | \$ 2,500.00 | \$ 2,500.00 | \$ - | \$ - | \$ 2,500.00 | |
| Veterans Memorial | \$ 200.00 | \$ 200.00 | \$ - | \$ - | \$ 200.00 | |
| Flag | \$ 748.85 | \$ 2,046.80 | \$ 660.00 | \$ 1,957.95 | \$ 748.85 | |
| Police | \$ 1,193.60 | \$ 2,081.13 | \$ - | \$ 887.53 | \$ 1,193.60 | |
| Cemetery | \$ 615.00 | \$ 615.00 | \$ - | \$ - | \$ 615.00 | |
| COA Gifts | \$ 3,360.10 | \$ 3,260.10 | \$ 100.00 | \$ - | \$ 3,360.10 | |
| Historical Gifts | \$ 200.00 | \$ 200.00 | \$ - | \$ - | \$ 200.00 | |
| Composting | \$ 145.00 | \$ 145.00 | \$ - | \$ - | \$ 145.00 | |
| Sara Gillett Lock Box | \$ 239.42 | \$ 36.67 | \$ 1,000.00 | \$ 797.25 | \$ 239.42 | |
| OPIOID Settlement Fees | \$ 7,304.14 | \$ 743.21 | \$ 6,560.93 | \$ - | \$ 7,304.14 | |
| Police MED Project | \$ 9,100.00 | \$ 6,500.00 | \$ 2,600.00 | \$ - | \$ 9,100.00 | |
| Total Special Revenues | \$ 219,234.80 | \$ 334,274.34 | \$ 1,385,986.01 | \$ 1,501,025.55 | \$ 219,234.80 | |

**TOWN OF CHESTER, MASSACHUSETTS
CAPITAL PROJECTS
FOR THE YEAR ENDED JUNE 30, 2025**

| | Fund Balances June 30, 2025 | Opening Balance | Rev | Exp | Balance |
|-------------------------------|--|------------------------|----------------------|----------------------|------------------------|
| Capital Projects: | | | | | |
| Chapter 90 | \$ (125,916.12) | \$ (317,777.04) | \$ 587,777.04 | \$ 395,916.12 | \$ (125,916.12) |
| Highway F550 Truck | \$ (100,000.00) | \$ (100,000.00) | \$ - | \$ - | \$ (100,000.00) |
| Fire Truck | \$ (327,500.00) | \$ (327,500.00) | \$ - | \$ - | \$ (327,500.00) |
| Water Asset Management | \$ (45,540.68) | \$ (8,218.00) | \$ - | \$ 37,322.68 | \$ (45,540.68) |
| Total Capital Projects | \$ (598,956.80) | \$ (753,495.04) | \$ 587,777.04 | \$ 433,238.80 | \$ (598,956.80) |

**TOWN OF CHESTER, MASSACHUSETTS
STATEMENT OF REVENUES AND EXPENDITURES -
CHESTER MUNICIPAL LIGHT DEPARTMENT
FOR THE YEAR ENDED JUNE 30, 2025**

| | Carry Forward | Actuals | Amounts Carried Forward to Next Year |
|--|------------------|------------------------|---|
| Revenues: | | | |
| Charges for Services | \$ - | \$ 1,458,240.57 | \$ - |
| Liens | \$ - | \$ 365.58 | \$ - |
| Deposits | \$ - | \$ 4,000.00 | \$ - |
| Interest from Investments | \$ - | \$ 6,316.26 | \$ - |
| Other | \$ - | \$ - | \$ - |
| Total Revenues | \$ - | \$ 1,468,922.41 | \$ - |
| Expenditures: | | | |
| Current Fiscal Year: | | | |
| General Expenses | \$ - | \$ 1,499,333.39 | |
| Deposits | \$ - | \$ 2,400.00 | |
| Total Expenditures | \$ - | \$ 1,501,733.39 | \$ - |
| Excess of Revenues Over (Under) Expenditures | \$ - | \$ (32,810.98) | \$ - |
| 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 | \$ - | \$ (32,810.98) | \$ - |
| Audit Adjustments | | \$ - | |
| Fund Balances, Beginning of Year | | \$ 1,257,794.81 | \$ - |
| Fund Balances, End of Year | \$ - | \$ 1,224,983.83 | \$ - |

**TOWN OF CHESTER, MASSACHUSETTS
STATEMENT OF REVENUES AND EXPENDITURES -
CHESTER WATER ENTERPRISE
FOR THE YEAR ENDED JUNE 30, 2025**

| | Carry Forward | Actuals | Amounts Carried Forward to Next Year |
|--|--------------------|-----------------------|---|
| Revenues: | | | |
| Charges for Services | \$ - | \$ 165,751.62 | \$ - |
| Liens | \$ - | \$ 395.14 | \$ - |
| Penalties & Interest on Delinquent Bills | \$ - | \$ - | \$ - |
| Interest from Investments | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ - |
| Total Revenues | \$ - | \$ 166,146.76 | \$ - |
| Expenditures: | | | |
| Current Fiscal Year: | | | |
| Salaries & Wages | \$ - | \$ 76,837.83 | \$ - |
| General Expenses | \$ - | \$ 105,082.49 | \$ 1,038.15 |
| Debt | \$ - | \$ 29,479.00 | \$ - |
| Special Articles | \$ - | \$ - | \$ - |
| Total Expenditures | \$ - | \$ 211,399.32 | \$ 1,038.15 |
| Other Expenditures: | | | |
| Prior Year Articles | \$ - | \$ - | \$ - |
| Prior Year Encumbrances | \$ 620.93 | \$ 620.93 | \$ - |
| Total Other Expenditures | \$ 620.93 | \$ 620.93 | \$ - |
| Total Expenditures | \$ 620.93 | \$ 212,020.25 | \$ 1,038.15 |
| Excess of Revenues Over (Under) Expenditures | \$ (620.93) | \$ (45,873.49) | \$ (1,038.15) |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | \$ - | \$ 29,479.00 | \$ - |
| Operating Transfers (Out) | \$ - | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ 29,479.00 | \$ - |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ (620.93) | \$ (16,394.49) | \$ (1,038.15) |
| Audit Adjustments | | \$ - | |
| Fund Balances, Beginning of Year | | \$ 114,694.06 | \$ - |
| Fund Balances, End of Year | \$ (620.93) | \$ 98,299.57 | \$ (1,038.15) |

**TOWN OF CHESTER, MASSACHUSETTS
SCHEDULE OF TRUST FUNDS AND AGENCY
FOR THE YEAR ENDED JUNE 30, 2025**

| | Fund Balances June 30, 2025 | Opening Balance | Rev | Exp | Balance |
|---------------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| Trust Funds: | | | | | |
| <i>Non-Expendable:</i> | | | | | |
| Cemetery | \$ 46,098.21 | \$ 46,098.21 | \$ - | \$ - | \$ 46,098.21 |
| <i>Expendable Trust:</i> | | | | | |
| Cemetery | \$ 8,100.44 | \$ 4,095.17 | \$ 4,005.27 | \$ - | \$ 8,100.44 |
| Theodore Steinhard Trust | \$ 38,482.12 | \$ 36,501.99 | \$ 1,980.13 | \$ - | \$ 38,482.12 |
| Stabilization Accounts: | | | | | |
| Stabilization | \$ 766,406.90 | \$ 643,832.62 | \$ 139,086.95 | \$ 16,512.67 | \$ 766,406.90 |
| Fire Truck Stabilization | \$ - | \$ 35.14 | \$ - | \$ 35.14 | \$ - |
| Education Stabilization | \$ 62,858.82 | \$ 60,249.13 | \$ 2,609.69 | \$ - | \$ 62,858.82 |
| Agency Funds: | | | | | |
| Payroll Insurance Withholding | \$ 6,552.42 | \$ (640.33) | \$ 7,079.23 | \$ (113.52) | \$ 6,552.42 |
| Shared Police Services | \$ (34,360.35) | \$ (40,316.57) | \$ 194,446.48 | \$ 188,490.26 | \$ (34,360.35) |
| Deputy Collector Fees | \$ (310.23) | \$ 906.00 | \$ 5,948.00 | \$ 7,164.23 | \$ (310.23) |
| Tax Collector Fees | \$ 1,833.08 | \$ (4,234.92) | \$ 8,607.00 | \$ 2,539.00 | \$ 1,833.08 |
| Police Detail | \$ (35,433.82) | \$ (64,283.82) | \$ 364,970.00 | \$ 336,120.00 | \$ (35,433.82) |
| Fire Detail | \$ 180.00 | \$ 585.00 | \$ - | \$ 405.00 | \$ 180.00 |
| Cruiser Revolving | \$ 50,599.07 | \$ 47,454.02 | \$ 42,294.58 | \$ 39,149.53 | \$ 50,599.07 |
| FireArm Permit Fees | \$ 3,628.81 | \$ 3,453.81 | \$ 4,250.00 | \$ 4,075.00 | \$ 3,628.81 |
| Total Trust & Agency Funds | \$ 914,635.47 | \$ 733,735.45 | \$ 775,277.33 | \$ 594,377.31 | \$ 914,635.47 |



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