



A True Copy, Attest

Tim M. Dean

Town Clerk

Special Town Meeting Warrant

Monday, October 5th, 2026

6:00PM

Town of Chester

Commonwealth of Massachusetts

Hampden, SS:

To any of the Constables in the Town of Chester in the County of Hampden,

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Chester qualified to vote in Elections and town affairs to meet in the Chester Town Hall Auditorium, 15 Middlefield Road, in said Town on Monday, October 5th, 2026, at 6:00 in the evening, then and there to act on the following articles:

Article 1: Year-End Transfers

To see if the Town will vote to transfer sums of money previously appropriated by the Town for the fiscal year ending June 30, 2026, from the following appropriations to other appropriations, as recommended by the Select Board and Finance Committee, pursuant to Massachusetts General Laws Chapter 44, Section 33B, and to take any other action relative thereto:

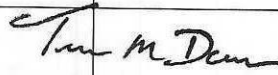
Year End Transfers					
Positive Balance	Account Number	Name	Negative Balance	Account Number	Name
\$381.86	10124.02	General Office Expense	(\$649.14)	10122.01	Town Administrator Salary
\$628.93	10124.03	Town Report	(\$1,157.48)	10122.02	Administrative Asst
\$500.00	10124.08	Inspector Certification Costs	(\$3,046.12)	10124.00	Selectmens Expenses
\$8,300.00	10122.95	STM 1/29/24 A4 Town Hazard Mit Plan	(\$11,038.43)	10135.00	Accounting Salaries
\$873.06	10122.98	ATM 6/9/25 A5 Prior Year Bills	(\$1,000.00)	10135.07	Audit Expense
\$2,900.00	10122.99	STM 11/24/25 A2 Prior Year Bills	(\$4,000.00)	10141.05	Assessors Consultant
\$5,109.00	10115.01	Reserve Fund	(\$100.00)	10141.06	Assessors Maps

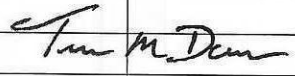
\$1,000.00	10135.08	Outsourced Accounting Services	(\$12,928.75)	10145.05	Treasurer Services
\$18,000.00	10135.81	ENCFY25-Audit Encumbrances	(\$10,427.52)	10145.07	Payroll Expenses
\$8,658.46	10141.02	Assessors Clerk Salary	(\$1,133.69)	10146.00	Collector Salary
\$251.47	10141.08	Assessor Clerk Training	(\$63.70)	10146.03	Tax Taking Expenses
\$850.00	10145.02	Treasurer Expenses	(\$223.00)	10124.01	Town Counsel Services
\$9,450.12	10145.03	Land Court Fees	(\$741.87)	10161.00	Town Clerk Salary
\$632.25	10145.04	Bank Charges/Fees	(\$120.42)	10161.01	Town Clerk Assistant Salary
\$119.87	10146.02	Collector Expenses	(\$178.94)	90192.06	Town Hall Internet
\$1,780.00	10146.08	Tax Title Software	(\$1,271.28)	90192.01	Town Hall Repairs
\$49.19	10161.02	Town Clerks Expenses	(\$8,643.93)	90192.00	Town Hall Expenses
\$98.01	10161.9	STM 1/29/24 A5 Town Clerk Computer	(\$50.15)	60110.00	Fire Chief Salary
\$793.69	10162	Elections	(\$1,800.00)	60110.03	Fire Dept. Wages
\$29.04	10171	Conservation Comm. Expens	(\$1,823.12)	60110.01	Fire Expenses
\$200.00	10175.00	Planning Board Expenses	(\$40.10)	60110.09	Truck Maintenance
\$300.00	10176.00	Zoning Bd of Appeals Exp.	(\$107.20)	60240.00	Building Inspector Salary
\$3,026.28	90100.00	Town Hall Custodian Salar	(\$132.65)	60292.00	Animal Cntrl Off. Salary
\$500.80	90192.09	Phone Service	(\$48.51)	40491.02	Insp. of Animals Salary
\$2,380.00	90192.13	Permit Eyes (Bldg Isp/BOH)	(\$37.00)	30001.00	Gateway Regional School
\$288.87	90192.07	Website	(\$1,814.39)	20422.03	Highway Contract Services
\$2,768.88	90192.12	Old School Building Maintenance	(\$83.64)	20423.01	Uniforms
\$360.00	60110.10	On-Call FF Stipends	(\$3,667.81)	20423.02	Supplies/Repairs
\$346.67	60110.04	Training	(\$368.11)	20423.00	Town Garage Heat/Light

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\$284.17	60110.06	Building Maintenance	(\$29,059.06)	20422.02	Snow Removal Salaries
\$1,241.80	60110.07	Medical Supplies	(\$99,192.06)	20423.07	Snow Removal Expenses
\$1,543.90	60110.08	Testing	(\$971.10)	40491.01	Trans. Station Salary
\$1,377.95	60110.94	ATM 6/25 A24 Fire Dept Rep & Maint	(\$116.96)	40494.01	COA Salary
\$544.74	60110.95	STM 3/26 A1 Used Fire Chief Vehicle	(\$41.00)	40492.00	Historical Comm. Expenses
\$4,160.00	60231.02	Ambulance Replacement Fund	(\$99,488.37)	54320.11	Police Off-duty Pay
\$407.36	60241	Building Inspector Expense			
\$1,913.92	60292.01	Animal Control Expenses			
\$4,000.00	20430.00	Tree Removal			
\$500.00	40491.15	Animal Inspector Expenses			
\$2,000.00	30001.91	STM 3/26 A5 Gateway Bleachers			
\$6,223.47	30001.10	Vocational Education			
\$1,987.41	20422.00	Highway Dept. Salaries			
\$173.89	20422.01	Highway Admin Assistant			
\$1,275.75	20423.91	ATM 6/24 A16 Highway Training Fund			
\$1,200.00	20423.92	STM 10/24 A1 Prior Year Bills			
\$26,136.91	20423.03	Stone/Gravel/Asphalt			
\$3,956.18	20423.04	Gas/Oil/Diesel			
\$439.50	20427.01	Cemetery Laborer Salaries		A True Copy, Attest 	
\$827.70	40491.00	Board of Health Salaries			
\$853.95	40491.03	Board of Health Expenses		Town Clerk	
\$221.32	40494	Council on Aging Expenses			
\$71.00	40543	Veterans Agent Salary			
\$1,983.40	40543.01	Veterans Benefits/Service			
\$190.00	90919	Wood Landfill Test Costs			

\$396.48	40500.01	Library Expenses			
\$593.07	40544	Recreation Comm. Expenses			
\$1,169.22	20427.03	Parks Maintenance			
\$1,143.00	40493.9	Preservation Project			
\$700.00	40493.91	ATM 6/19 A17 Flag Poles & Monument			
\$183.00	40543.02	Memorial Day			
\$328.00	90917.02	Bonds			
\$14.46	90830.00	PVPC Assessment			
\$931.00	90193.03	Police/Fire Accident Insu			
\$1,984.05	90917.00	Unemployment Ins./SUTA			
\$34,610.75	90914.00	Group Health Insurance		A True Copy, Attest	
\$4,703.28	90916.00	Medi/FICA			
\$617.05	54830.02	Town Clock Donations			
\$1,048.85	54830.08	Flag Donations			
\$2,500.00	54830.16	Covid 19 Donation		Town Clerk	
\$34,812.76	54680.57	Shared Police Salaries			
\$72,885.95	53136.70	Shared Police PFY Budget Surplus			
\$2,853.81	54454.00	Police Firearm Permits			
Totals					
\$295,565.50			\$ (295,565.50)		

Submitted by Town Administrator

Majority vote required.

Explanation

This article provides for the transfer of previously appropriated funds between Town accounts to address year-end budget requirements and ensure that sufficient appropriations are available for lawful expenditures incurred during the fiscal year. The transfers do not increase the total amount originally appropriated by Town Meeting; rather, they reallocate existing appropriations among authorized Town purposes.

Andy Meyers of Maynard Hill Road asked why the ENCFY25-Audit Encumbrances account still showed a balance and whether the related bills had been paid. Andrew Alward said that, to his knowledge, the bills had been paid. He was unsure why the balance remained but stated that the account was no longer needed and could be used to offset

negative balances. Andy Meyers expressed concern that a balance should not remain if the accounts had been properly reconciled. Brian Forgue of Bromley Road explained that substantial accounting cleanup is needed following the Town's transition from an accounting firm to a hired accountant, who recently resigned effective immediately. Chris Martenson of Johnson Hill Road confirmed that the accountant left little information behind and that the interim accountant is essentially working from scratch to restore the accounts.

Mary Ann Pease of Hampden Street noted that the Ambulance Replacement Fund showed a positive balance even though she understood that the Town had issued payment from the fund. She explained that the proposed transfers would move amounts on paper but would not necessarily mean that actual funds were available to move. She said the accounts would still require further review and reconciliation.

Brian Forgue said that further review and reconciliation of the accounts was the plan. Concern was expressed about approving the transfers before the year-end figures were confirmed, particularly given the apparent accounting issues.

John Baldasaro of Lyon Hill Road asked whether the Department of Revenue would accept the transfer. He said he had not seen a transfer of this size and questioned whether it would be accepted even if Town Meeting approved of it. Brian Forgue said that strengthening the accounting department and conducting a more thorough review of the accounts are priorities. Discussion followed that the accounting issues may have existed in the background for a long time. Brian also expressed concern about not completing Year End Transfers because several months have already passed since the time when it would normally have been completed.

Andy Meyers stated that the state would reimburse the Town \$150,000 for the snow and ice deficit. Chip Dazelle explained that reimbursement requires the Town to submit receipts for all related purchases. He said staff had been working on the request, but the process involves a substantial amount of work and takes time.

Andy Meyers presented an alternative spreadsheet of Town accounts and suggested postponing action for to allow additional research.

Andy Meyers made a motion to postpone consideration of Article 1 until Monday, October 19, to allow additional investigation of the figures. John Baldasaro seconded the motion.

Voters present: 23. Yes: 23. No: 0. The motion to postpone Article 1 passed unanimously.

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ARTICLE 2: To Correct Transfers from Free Cash to Stabilization Funds

To see if the Town will vote to rescind and reduce, in whole or in part, the amounts previously voted under Articles 2, 3, 4, 5 and 6 of the Annual Town Meeting held on June 8th, 2026, which authorized transfers from Free Cash to the Educational Stabilization Fund, Town Vehicle Stabilization Fund, Town Building Stabilization Fund, Town Insurance Stabilization Fund, and OPEB Trust Fund, respectively, and to reduce the aggregate amount of said transfers from \$99,000 to an amount not exceeding the \$60,600.00 of certified Free Cash available to the Town at the time of said Annual Town Meeting, by reducing the individual transfers as follows:

Educational Stabilization Fund: \$37,000 reduced to \$19,600;

Town Vehicle Stabilization Fund: \$25,000 reduced to \$14,000;

Town Building Stabilization Fund: \$22,000 reduced to \$14,000;

Town Insurance Stabilization Fund: \$10,000 reduced to \$8,000;

OPEB Trust Fund: \$5,000 reduced to \$5,000;

for a total corrected transfer from Free Cash of \$60,600.00, or such lesser amount as may be available and legally transferable, and to take any other action relative thereto.

Florence Bolduc asked how the proposed amounts were determined. Andrew Alward explained that the amount of Free Cash available at the time of the Annual Town Meeting was less than had been estimated.

John Baldasaro moved to approve Article 2 as read. Rich Holzman seconded the motion.

Voters present: 24.

Yes: 24. No: 0.

Article 2 passed unanimously.

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