

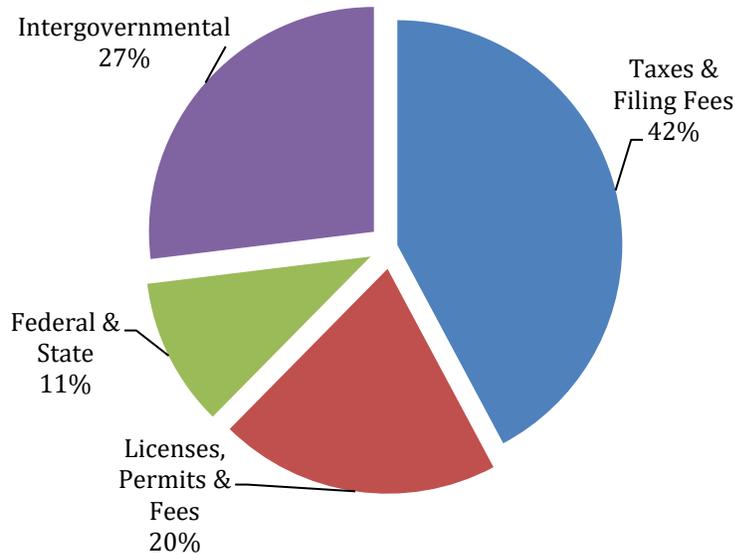
**Town of Chester
Annual Report
For the Fiscal Year Ending
June 30th, 2023**



**May 14th, 2024 Town Elections
May 16th, 2024 Town Meeting**

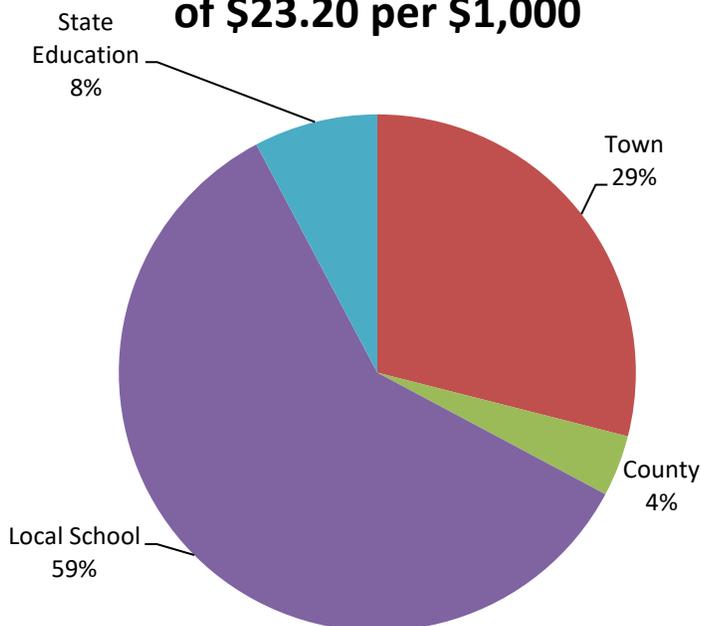
Revenues & Tax Rate as per March 16, 2023 Town Meeting (last year)

Revenues Year Ending 6/30/2023



Revenues are collected by the Town Clerk/Tax Collector and dispersed according to the tax rate percentages (see pie chart graph below) with taxpayers voting for the Local School Budget in March, and the Town Budget in May.

Tax Rate Percentages of \$23.20 per \$1,000



The NH Department of Revenue Administration (DRA) determined the tax rate calculation based upon the townspeople's votes for the Local School's Budget and the Town's budget in addition to State and County prorated costs to all NH taxpayers. This year's upcoming Town Meeting of May 16th, 2024 will affect the Town's portion in the 2024 Tax Rate Calculation.

Town of Chester

New Hampshire



Annual Reports of the Town Officers, Boards, Commissions, Committees, and Other Agencies

For Fiscal Year Ending June 30, 2023

*With grateful appreciation from the
Selectboard,*

Printed by

Ram Companies

5 Commerce Park Road

East Hampstead, NH 03826

This is to certify that the information contained in this report was compiled from our official records and is complete to the best of our knowledge and belief.

Charles F. Myette, Chairman
Steven M. Couture, Vice Chairman
Stephen O. Landau, Selectman
Dana Theokas, Selectwoman
Richard S. Trask, Selectman

In Memoriam

I have seen death too often to believe in death,
It is not an ending, but a withdrawal.
As one who finishes a long journey.
Stills the motor, turns off the lights,
steps from the car,
and walks up the path
to the home that awaits him.

Eleanor Thu-Har Mathews

John F. Casey 1956-2023

Raymond Lawrence Caron 1947-2023

John B. "Jay" O'Brian Jr. 1950-2023

Clifford M. "Cliff" Millsaps 1933-2023

Lorraine N. "Nancy" Bowley-Colman 1938-2023

Daniel Stephen Riley 1974-2023

Marie M. Brander

Countess Vita Hadik-Strachwitz 1931-2023

Frederick P "Rick" Murray III 1957—2023

Barbara C King 1945-2023

Maureen E. McDermott 1947 -2023

Vincent J. DiMarco 1945-2023

Lillian E. Arthur 1931-2023

Scott Allan Curtis

Maury Keith Bennett 1942-2023

Leola Mildred Deering 1927-2023

Cynthia Kelley Herman 1948-2023

Sarah St. Jean 1971-2023

Priscilla Jeanne Patrick 1928-2024

Ronald F. Bernier 1939-2024

Robert H. Mosier 1937-2024

Richard Arthur Chapman 1934 -2024

A Tribute to the Unyielding Spirit

To our volunteers, residents, employees, and friends who have battled health issues with courage and resilience.

In the tapestry of life, your threads are woven with strength, determination, and unwavering hope. You've faced the tempests of illness, yet your spirit remains unbroken. This year, we honor you — the silent warriors who have walked the path of healing.

Healthcare professionals, too, face immense challenges. Their dedication often goes unnoticed, yet it's the bedrock of our well-being. Let us recognize their hard work and resilience. To the doctors, nurses, caregivers, and all those who tirelessly navigate health's intricate maze, we extend our deepest gratitude.

When illness knocks on your door, hope becomes your ally. It tells you that healing is possible, even when the road seems treacherous. Your courage, patience, and unwavering belief inspire us all. May your journey be filled with breakthroughs, laughter, and moments of quiet triumph.

May your stories inspire generations to come, reminding us that within adversity lies the strength to heal and thrive.



Recipients of the Boston Post Cane

History of the Boston Post Cane

“The original Boston Post Canes were made in 1909 by the Boston Post newspaper and sent to 431 towns in New England with the intention that they be presented to the oldest male resident of the town (women may have gained the right to vote in 1920 but they were not eligible to receive the cane until 1930!).” (*May 2002 publication of Chester Historical Society, Vol. 1, Issue 2.*)

While Chester’s original cane was misplaced for some time and the Chester Historical Society purchased some replicas in the interim, the original was found and is now on display in the Town Clerk’s glass display case at Town Hall, 84 Chester Street.

The Town Clerk’s office purchased four replicas of the cane from the Town of Peterborough and commissioned Matthew Camillieri at Stone Machine in Chester to match the engraving.

Now, when the Boston Post Cane replica is presented to an honored citizen, it is more personalized, professional, and enjoyable to the holder.

- John Adams Hazelton
- James Buchanan
- James Owen
- James M. Heath
- Carlos W. Noyes
- Edward West
- George D. Rand
- Augustus P. Morse
- Robert H. Hazelton
- Reverend Silas N. Adams
- Luther B. Lane
- Josehn Rugge
- William B. Healey
- Arthur N. West
- Walter J. Berry
- William J. Bennett
- Mabel Hanson Gillie
- Louise W. Crawford
- Violet E. Jones
- Edward R. Grosvernor
- Lilly Werner
- Urquhart H. Chinn
- Evelyn Noyes
- Alice D. Renaud
- Gladys T. Nicoll
- Mary Miriam O’Brien
- Mildred “Millie” Bennett



Chester’s Boston Post Cane Holder turns 100!!

Chester’s Eldest Resident, Millie Bennett was honored by friends and family on Tuesday, February 27, 2024, on the occasion of her 100th birthday!

Did you know she has been a resident of Chester since 1926....



Table of Contents

<i>2023-2024 Proposed Town Warrant & Budget - Green Section</i>	Page
Actual and Budgeted Expenses	31-50
Budget (MS-737)	51 -64
Expenditures Summary (“Actual and Budget Expenditures Summary”)	30
Revenues Detail (“Anticipated Revenues”)	29
Revenues Summary (“Budgeted Revenues Summary”)	28
Warrant Articles	16-27

<i>Financial Reports - Blue Section</i>	Page
<i>Audited Financial Reports as Follows:</i>	
Independent Auditors’ Report	65-67
Management’s Discussion and Analysis	68-73
Statement of Net Position	74
Statement of Activities	75
Balance Sheet (governmental funds)	76
Reconciliation (governmental funds)	77
Statement of Revenues, Expenditures and Changes in Fund Balances	78
Reconciliation of Statement of Revenues, Expenditures & Changes in Fund Balance	79
Statement of Fiduciary Net Position	80
Budget Committee Report on 2024-2025 Proposed Budget	120-122
MS-535, Financial Report of the Town Budget	81-89
MS-9, Report of the Trust & Capital Reserve Funds	90-102
MS-10, Report of Common Trust & Capital Reserve Fund Investments	103-104
Tax Collector’s (Financial) Report	114-116
Tax Rate Calculation	117
Tax Rate History	118
Town Clerk’s (Financial) Report	119
Vendor Payment Listing - Fiscal Year 7/1/2022-6/30/2023	105-113

<i>Narrative Reports (Alphabetical by Category) - White Sections</i>	Page
<i>Conservation</i>	
Conservation Commission	211-215
Spring Hill Farm	190-192
<i>Culture & Recreation</i>	
Chester Historical Society	175-177
Chester Lions Club	216
Chester Public Library	181-183
Chester Senior Citizens	184-187
Public Access Community TV (PACT)	188-189
Recreation	178--180
Solar Working Group	199-210
Town Fair 2023	196-198
Wason Pond Commission	193-195

General Government	
Assessing Department	131-134
Finance Department	126
Great Hill Cemetery	144-146
Maintenance Department	168
Planning Board	135-138
Selectboard Report	11-14
Southern NH Planning Commission	140-141
Supervisors of the Checklist	125
Town Administrator	15
Town Clerk's/Tax Collector's Narrative Report	123-124
Treasurer's Report	127-128
Trustees of the Trust Funds	129-130
Village Cemetery	142-143
Zoning Board of Adjustment	139
Health & Welfare	
Wilcomb Townsend Home Trust Fund	174
Highways, Streets & Sanitation	
Recycling & Solid Waste Committee	169-173
Supervisor of Roads	166-167
Public Safety	
Building Inspections/Code Enforcement	161-162
Emergency Management	160
Fire Department	153-159
Highway Safety Committee	163-165
Police Department	147-152

Town Report Features, Information and Vital Statistics	Page
Boston Post Cane Recipients	4
Dedication of Town Report	3
Elected Town Officials and State Representatives	7
In Memoriam	2
Index	247-248
Revenues & Tax Rate (05/10/2023 Town Meeting) Pie Charts	Inside Front Cover
Table of Contents	5-6
Town of Chester Contact Information and Observed Holidays - 2024-2025	244-246
Town Meeting March 16, 2023 Budget & Warrants Pie Charts	Inside Back Cover
Town Meeting Minutes - March 16, 2023 and March 28, 2023	222-243
Town Officials & Departments	8-10
Town Report Title Page	1
Vital Statistics (Marriages, Births, Deaths - 2023)	217-221

Elected Town Officials

Selectboard

Charles F. Myette, Chair 2025
 Stephen M. Couture, Vice-Chair 2024
 Stephen O. Landau 2024
 Dana Theokas 2026
 Richard S. Trask 2026

Town Clerk/Tax Collector

Justine Celentano 2026

Treasurer

Rhonda L. Lamphere 2026

Town Moderator

Michael J. Scott 2024

Trustees of the Trust Funds

Thomas J. Paton 2025
 Colin Costine 2026
 Richard LeBlanc, Jr. 2024

Budget Committee

Ephraim Dobbins, Chair 2025
 Kathy Guilmette, Vice-Chair 2026
 Jack Cannon 2026
 Charlotte Lister 2024
 Ronald James McKinnon Jr. 2024
 Beth Swanson 2024
 Rob Varsalone 2026
 Sabrina Harris, ex-officio,
 School Board
 Steven Couture, ex-officio, Selectboard

Supervisors of the Checklist

Elizabeth Lufkin 2024
 Sara Jane Bibeau 2028
 Leslie Packard 2026

Library Trustees

Mary Beth Ditoro, Chair 2024
 Andrea Brown 2026
 Deb Munson, Treasurer 2025
 Mary Richardson, Co-Treasurer 2025
 Beth Swanson, Secretary 2024

Great Hill Cemetery Trustees

John Colman, Chair 2028
 Chris Carolan, Treasurer 2026
 Penny J. Henderson, Secretary 2027
 Mark Elliott Keddy 2024
 Darrell F. Quinn 2025

Village Cemetery Trustees

Aaron Mansur, Chair 2026
 Jessie Mansur 2024
 Richard Omar Bellmore 2025

Wilcomb Townsend Trustees

Genevieve Rowell 2024
 Dianna Charron 2025
 Jocelyn Grady 2026
 Lorna Hazelton 2027
 Beth Swanson 2028

Elected State Representatives, Rockingham County, Chester

Rockingham House District 4

Jess Edwards
 Oliver Ford
 Jason M. Osborne
 Tony Piemonte
 Chris True

State Senate District 23

William Gannon

Town Officials & Departments

Assessing Department

Jean Packard, Assistant Assessor
Scott Marsh, MRI

Building Inspector/Code Enforcement

Myrick Bunker
MaryBeth Clough

Chester Historical Society

Lynn Rockwell, President
Micheal Shackelford, Vice President
Gary Van Geyte, Treasurer
Cynthia Landau, Secretary
Jean Methot, Historian
Jackie Brown, Publicity

Chester Public Library

Kandace Knowlton, Director

Conservation Commission

Victor Chouinard, Chair
Ted Broadwater, Vice-Chair
Kathleen Neff Ragsdale, Treasurer
Deborah Munson
Kristina Snyder
Rick Sibley
Nick Tranquillo
Eric McGowan, Alternate
Mikael Cejtin, Alternate

Emergency Management

Philip R. Gladu
Liz Lufkin

Finance Department

Joanne Smith, Finance Director
Marianne Duffy, Finance Officer

Fire Department Officers

Phil Gladu, Fire Chief
Alex Hodosi, Lieutenant

Fire Membership

Richard Bellemore
Samantha Bellemore
Myrick Bunker
Lori Child
RJ Child
Colin Costine
Caelan Dunwoody
Eric Emerson
Bryant Fitzgerald
James Fleckenstein
Michael Gilbert
Scott Haggart
Taylor Lacey
TJ Lannan
Patricia MacIsaac
Kenneth Martin
Loran Sheley
Rob Varsalone
Tara Ingalls, Office Manager

Health Officer

John Dalrymple

Highway Department

James Piper, Supervisor of Roads
Jack Myers

Highway Safety Committee

Aaron Berube, Police Chief, Chairman
Andrew Hadik, Town Planner, Vice-Chair
Myrick Bunker, Building Inspector
Paul Cavanaugh, Maintenance Director
John Dalrymple, Groundkeeper/ Health Officer
Debra Doda, Town Administrator
Phil Gladu, Fire Chief
David LaVita, Resident
Sharon Locke, SAU Superintendent
Jean Methot, Chester Historical Society
Manette Pacheco, Resident
Justin Paquette, Police Lieutenant
James Piper, Supervisor of Roads (SOR)

Joint Loss Management & Safety Committee

Corinna Reishus, Recreation Director, Chair
Justin Paquette, Lieutenant, Vice Chair
Aaron Berube, Police Chief
Myrick Bunker, Building Inspector/ Code Enforcement Officer
Paul Cavanaugh, Maintenance Director
Justine Celentano, Town Clerk/Tax Collector
John Dalrymple, Groundskeeper/Health Officer
Debra Doda, Town Administrator
Marianne Duffy, Finance Officer
Phil Gladu, Fire Chief
Andrew Hadik, Town Planner
James Piper, Supervisor of Roads

Maintenance Department

Paul Cavanaugh, Maintenance Director
John Dalrymple, Groundskeeping
Stacy Manfrates, Housekeeping
Matthew Davis, Building Maintenance
Anna Darling, Housekeeping
Russell Plater, Maintenance & Groundskeeping

Planning Board

Brian L. Sullivan, Chair
Evan B. Sederquest, Vice-Chair
Elizabeth B. Richter
Rick Snyder
Michael A. Weider
Eric Swanson, Alternate
Charles F. Myette, Ex-Officio
Andrew L. Hadik, Town Planner

Police Department

Aaron Berube, Police Chief
Chester. S. Gordon, Derry PD Prosecution
Charlene Dulac, Derry PD Prosecution
Jennifer Kirsch, Office Manager

Full-Time Police Officers

Justine Paquette, Lieutenant
Andrew DiPerri, Sergeant
Randy Kerkman, Sergeant
Val Eiro, Detective Sergeant
Matthew Higgins, Patrol Officer
Michael Kehoe, Patrol Officer

Part-Time Police Officers

Sarah Gacek, Patrol Officer
Philip Goulet, Patrol Officer
Scott Haggart, Patrol Officer

Park Ranger

John Wright

Public Access Community Television (PACT)

Robert Grimm, Chair
Jack Cannon, Vice-Chair
Karl Knudsen, Secretary
Dana Theokas, Selectboard Liaison
Royal Richardson, School Board Liaison
Katelyn Holland, Volunteer

Recreation Commission

Kathy Dircks, Chair
Sandy Wright, Vice-Chair
Marie Davies
Mark Desiderio
Corinna Reishus, Recreation Director

Recycling & Solid Waste Committee

Andrew Hadik

School Superintendent

Dr. Sharon Locke

Solar Working Group

Ted Broadwater, Chair

Patrick Connelly

Ginnette Duchaine

Chris Harper

Brent Richardson

Michelle Rowden

Saul Shriber

Rick Sibley

Maria Veale

Steven M. Couture, Selectboard Liaison

Spring Hill Farm Advisory Committee

Beth Sautter, Chair

Cindy LeBlanc, Vice-Chair

Mark Desiderio, Treasurer

Ted Broadwater, Conservation, Alternate

Joe Biedrzycki, Member at Large

Colin Costine, Alternate

Chuck Myette, Member at Large

Ann Podlipny, Member at Large

Kim Rairdon, Member at Large

Kristina Snyder, Conservation

Stephen O. Landau, Selectmen's Liaison

Spring Hill Farm Trustees

Victor Chouinard

Cindy LeBlanc

Chuck Myette

Nancy Myette

Beth Sautter

Town Administrator

Debra H. Doda

Town Clerk/Tax Collector

Justine Celentano, Town Clerk/Tax Collector

Barbara Cannon, Deputy Town Clerk/Tax Collector

Melanie Parker, Assistant Town Clerk

Transfer Station

Paul Cavanaugh, Maintenance Director

Stacy Manfrates, Foreman

Thomas Connelly

Anna Darling

Shelly Grass

Garrett Horigan

Jake Piper

Darrell F. Quinn

Esai Theokas

Treasurer

Rhonda Lamphere, Treasurer

Wason Pond Commission

Chris Hadik, Member at Large, Chairman

Stephen O. Landau, Selectboard

Kathleen Neff Ragsdale, Conservation

Kristina Snyder, Conservation

Kathy Dircks, Recreation

Sandra Wright, Recreation

John Dalrymple, Alternate

Darrell F. Quinn, Alternate

Welfare Director

Janis A. Jalbert

Zoning Board of Adjustment

Billie Maloney, Chair

Kevin Scott, Vice Chair

Jack Cannon

Bill Gregsak

Jason Walsh

Rick Snyder, Planning Board

Representative

Nancy Hoijer, Administrative Assistant

Selectboard's Report

Office Contact: Janis A. Jalbert, Administrative Assistant
Telephone: (603) 887-3636 x114
Email: ChesterBOS@ChesterNH.org

Weekly Meetings:
Most Thursdays, 6pm
Main Meeting Room

This Year was a year of highs and lows for our Town and Country, from local sports champions, a Chester centurion's birthday, global conflicts, inflation, record rain events, local road washouts, and the introduction of "Pickleball" to our recreation programs (who would have guessed that one); but throughout it all, Chester has met challenges head on and excelled.

Acknowledgements: I would be remiss if I didn't recognize our invaluable Town employees who do a great job every day keeping the Town running smoothly and the hundreds of volunteers who collectively donate thousands of hours annually to make this Town the unique and special place that it is. Thank you all, for all that you do, to make Chester a truly Special place to live.

On behalf of the Selectboard, we would like to congratulate the Chester Academy Girls Basketball team for winning their division Championship; wish Millie Bennett a happy and very Special 100th Birthday; thank the Town Fair committee for another great Town Fair, parade, and fireworks show; thank the Spring Hill Farm Advisory Committee and Trust for enjoyable Spring Hill Farm Fall and Winter Fest Days; thank our local Police and Recreation for our "Cops and Bobbers" fishing Derby at Wason Pond; thank the Annual Wason Pond Pounder (now Wrangler) committee for their untiring work hosting the event, their fund raising, and their generous donations back to our community; and thank the Recreation Department for all of the sports, recreational, and social events that they host every year.

The Selectboard on behalf of the Town would also like to thank the fire, police, and highway departments for providing first responder services, and always keeping us safe.

Planning for the Future: The Planning Board has begun to review the Town's Master Plan. This planning process in partnership with the Southern New Hampshire Planning Commission (lots of planners) occurs every 10 years and provides guidance to the Town in developing and implementing Town wide strategies to meet the needs and wants of our Town as we grow. This year the Planning Board as well as the Conservation Commission will be holding several open meetings to solicit your ideas to plan our future. Of particular interest, during this planning cycle, is the commissioning of Moosewood Ecological LLC by the Conservation Commission to conduct a natural resources inventory as required by State regulations, to guide us in our development as a Town to maintain the rural character of our Town; identify habitat of rare or endangered species; and identify wildlife corridors. Moosewood will also be helping the Conservation Commission in developing a Town "Open Space Plan". These studies are being funded by Conservation funds as well as a generous

donation by a local citizen. Please make your thoughts known by attending and actively participating in these sessions.

Financially, we as a Town are very healthy with budgets well managed; no outstanding debt; strong Trust funds and investing programs; a healthy Unassigned Budget Fund (emergency use funds) that helps offset equipment purchases, highway and building repair costs, and tax relief; a strong revenue stream from taxes, licenses and permits; and a funded Capital Improvement Program (planning for future expenditures to help purchase large ticket items such as roads, highway and fire department equipment, and building repair).

Because of these programs the Town has been able to pay down our loans and become **debt-free** and is able to focus our resources on its critical infrastructure and equipment needs without the need to secure Municipal bonds, saving the Town thousands of dollars in interest fees on loans. The Selectboard, Budget Committee, and the Planning Board wholeheartedly support the Capital Improvement Program and ask that you, as taxpayers, vote to support future Warrant Articles to put aside money on an annual basis to support these programs.

Grants: This year the Town was also fortunate enough to receive over \$625,000 dollars in grants and donations. The largest is a grant up to \$240,625 requiring a 50% match by the Town from the National Park Service for replacement of the Wason Pond Causeway Bridge. The Conservation Commission has generously offered to fund the match with Conservation monies raised by current use penalty taxes, thus not costing the Town any new monies in taxation.

Gifts and Donations: the Conservation Commission received a generous gift of \$25,000 from the Estate of David Hardy (a former resident and member of the Conservation Commission) who passed away last year; a gift of \$48,000 towards a detailed Ecological survey of the North Woods from an anonymous resident; and an annual donation of \$2,000 for the creation and maintenance of trails from the Grid Taxable Trust (Ed Hawkins).

Other notable grants and donations were received by the Highway Department (\$189,600) for roads and bridges from the State; \$80,458 by the Police department for mobile data terminals, body cameras, enforcement grant patrols, bullet resistant vests, a lidar grant and Narcan boxes; \$11,500 by the Town for the creation of a Hazard Mitigation and an Emergency Operation plans; \$2,500 by the Transfer Station to assist with oil disposal; and in the category of "home improvements", a local church donated time and money to purchase and install granite counter tops in the kitchen at Stevens Hall.

Thank you All for your extreme generosity.

Become Involved: As always. be a part of your community to help deliver and prosper. Please don't hesitate to contribute, volunteer, vote, and voice your opinion.

The Select Board is comprised of five members, each elected on a staggered basis for a three-year term: Chairman Chuck Myette (2025), Vice-Chairman Steve Couture (2024), Selectman Steph Landau (2024), Selectwoman Dana Theokas (2026), and Selectman Dick Trask (2026). The Board meets on the 1st and 3rd Thursday nights at 6:00 in the Meeting Room at Town Hall, and at other times as needed. All meetings are open to the public, broadcast live on PACT, accessible on special occasions by Zoom, and available to stream on the Town's "Video On Demand" website.

The door to the Selectboard's Office is always open. Don't hesitate to reach out to us.

Respectfully submitted,

Charles F. Myette, Chairman
Steven M. Couture, Vice Chair
Stephen O. Landau, Selectman
Dana Theokas, Selectwoman
Richard S. Trask, Selectman

Honorary Appointments

Inspector of Grist Mills, Factories, and Sawmills

Dick Lewis

Sealer of Weights and Measures

Sam Nasr

Inspector of Bounds, Claims, and Titles

George Noyes

Weigher of Grain and Measurer of Hay and Provender

Clarence Ware

Town Historian

Judy Balk

Surveyor of Wood, Bark, and Lumber

Wayne Towle

Inspector of Farms and Firesides

Gene Charron

Keeper of the Town Pound

Genevieve Rowell

Keeper of the Jacob Chase Horse Block

Jean Methot

Consulting Engineer and Maintenance Supervisor of the Town Chronometer

Darrell F. Quinn

Keeper of the Cannons

Don Brown

Town Administrator's Report

Contact: Debra H. Doda
Telephone: (603) 887-3636 x131
Email: DDoda@ChesterNH.org

It's my pleasure to be able to submit my 5th annual report to the residents of Chester as your Town Administrator.

As you've noticed, Town Elections and Town Meeting have returned to May this year – the ~four year experiment of moving them to March wasn't as successful as perhaps had been hoped when members of the Budget Committee made the initial request to move them to March at Town Meeting 2019. Department Heads and Board/Committee Chairs found that having to prepare budgets in September, when only two months' worth of the fiscal year's expenditures were known, and the need to estimate what Town services would be costing almost two years in the future, just wasn't feasible. Plus, the weather was not always cooperative. I, at least, appreciate the return to May Town Meeting!

You'll see a number of Warrant Articles on this year's Warrant to 'repurpose' various Capital Reserve Funds, and one to create a new Contingency Fund. I have to say whereas I am a huge fan of saving for the future via Capital Reserve Funds, sometimes the purpose for which they were originally created has passed and the money just languishes, unused and unusable, which is a waste of your tax dollars. Repurposing Capital Reserve Funds allows the Town to cover similar, but not exact, expenses with money that was raised and appropriated a number of years ago and avoids new taxation. Along the same lines, the Contingency Fund concept moves a small portion of the Town's Unassigned Fund Balance into a separate fund where it can be used to help cover the cost of emergency situations (Lane Road, anyone?) without appealing to the Department of Revenue Administration. Unlike Capital Reserve Funds, though, if this money is not needed during the upcoming Fiscal Year it simply lapses back into the General Fund. These funds would not be utilized without scrutiny of the Selectboard, and an opportunity for the residents to weigh in via a Public Hearing. I would respectfully ask that you give consideration to voting in favor of these particular Warrant Articles.

I reiterate how fortunate I am to work with such a great staff. Their abilities, knowledge, and willingness to go above and beyond on a daily basis are invaluable to the Town and its residents. I am thankful for all that they do each and every day.

The door to my office is always open. Don't hesitate to reach out to me at any time.

Respectfully submitted,

Debra H. Doda
Town Administrator

2024-2025 Warrant

To the inhabitants of the Town of Chester, County of Rockingham, State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Chester Municipal Offices in said Chester on Tuesday, the 14th day of May 2024, at 7:00 AM to act on Articles 1 through 8. The polls will close at 7:00 PM. After the ballots are counted, the Meeting will continue on Thursday, the 16th day of May 2024, at 6:00 PM in the Chester Multipurpose Room. Articles 9 through 41 will be taken up at that time.

Article #1 - Elections

To choose all necessary Town Officials for the ensuing year.

Article #2 - Definitions

Are you in favor of the adoption of **Amendment # 1** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 2 – Definitions – General Store, Frontage, and Recreation Vehicle

Purpose: To amend Article 2 – Definitions, to add a definition for “General Store”, and amend the definitions of “Frontage” and “Recreation Vehicle”.

Article #3 - Signs

Are you in favor of the adoption of **Amendment # 2** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 4.4 – Signs

Purpose: To amend Article 4.4 –Signs, to allow new subdivisions the option to erect one 15 sq. ft permanent sign; and one 32 sq. ft. temporary “sales” sign during construction.

Article #4 – Recreation Vehicles

Are you in favor of the adoption of **Amendment # 3** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 4.6 – Recreation Vehicles

Purpose: To amend Section 4.6 – Recreation Vehicles, to address multiple situations.

Article #5 - Frontage

Are you in favor of the adoption of **Amendment # 4** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 5.3.5.3 - Frontage

Purpose: To amend Article 5.3.5.3 – Frontage, to add explanatory language to address different development circumstances as noted by the Town’s Planning and Zoning Boards.

Article #6 – Fair Market Rental Housing

Are you in favor of the adoption of **Amendment # 5** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 7B – Fair Market Rental Housing (FMR) Subdivision

Purpose: To add Article 7B - Fair Market Rental Housing Subdivision, and update zoning Tables 1 and 2 to reflect the addition of this article. FMR open space subdivisions are intended to allow a limited number of small and affordable homes with rents permanently restricted to the annually updated HUD Fair Market Rental Rates for one- and two-bedroom dwellings. This article is intended to provide Chester with additional options to meet its fair share of workforce housing required under RSA 674:58-61.

Article #7 – Accessory Dwelling Units

Are you in favor of the adoption of **Amendment # 6** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 9.2 - Approval Process for Accessory Dwelling Units (ADUs)

Purpose: To simplify and reduce the expense of the approval process by no longer requiring Special Exception approvals by the Zoning Board of Adjustment.

Article #8 – Impervious Surfaces

Are you in favor of the adoption of **Amendment # 7** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Table 1 - Table of Dimensional and Area Requirements

Purpose: To add impervious surface limitations for the internal lots in Article 6 and 7A open space subdivisions, and to add the dimensional requirements for Article 7B subdivisions.

Article #9 – Repurposing of Mosquito Abatement ETF

Shall the Town rename and repurpose the *Mosquito Abatement Expendable Trust Fund*, established in 2007, to the *Pest Control Expendable Trust Fund* under the provisions of NH RSA 35:16, in order to fund the control of all undesirable pests, such as but not limited to mosquitos, ticks, rodents, etc. Further for the Selectboard to continue as agents to expend. Should this article pass, line 01-4194-1-4390.15, Pest Control, in the Operating Budget will be reduced to \$1. 2/3 majority vote required.

Estimated Tax Impact: \$0.00
Recommended by Selectboard Tally Vote – 5 yes / 0 no / 0 abstain

Recommended by Budget Committee

Tally Vote – 8 yes / 0 no / 0 abstain

Article #10 – Legal Costs ETF

Shall the Town add the Selectboard as agents to expend the *Legal Costs Expendable Trust Fund* and remove the cap of thirty thousand dollars (\$30,000). Should this Article pass, line 01-4153-1-4320.01, Legal Expense, in the Operating Budget will be reduced by ten thousand dollars (\$10,000). Majority vote required.

Estimated Tax Impact:

\$0.00

Recommended by Selectboard

Tally Vote – 5 yes / 0 no / 0 abstain

Recommended by Budget Committee

Tally Vote – 8 yes / 0 no / 0 abstain

Article #11 – Repurposing of 300th Anniversary Celebration CRF

Shall the Town rename and repurpose the *300th Anniversary Celebration Capital Reserve Fund*, established in 2013, to the *Celebrations Capital Reserve Fund* under the provisions of NH RSA 35:16, in order to continue accruing funds for future significant anniversaries and other celebrations. Further for the Selectboard to continue as agents to expend. 2/3 majority vote required.

Estimated Tax Impact:

\$0.00

Recommended by Selectboard

Tally Vote – 5 yes / 0 no / 0 abstain

Recommended by Budget Committee

Tally Vote – 8 yes / 0 no / 0 abstain

Article #12 – Repurposing of Commemorative Monument CRF

Shall the Town repurpose the *Commemorative Monument Capital Reserve Fund* under the provisions of NH RSA 35:16 in order to not only fund the creation of new commemorative monuments but also to fund the repair of existing monuments with all associated costs. Further for the Selectboard to continue as agents to expend. 2/3 majority vote required.

Estimated Tax Impact:

\$0.00

Recommended by Selectboard

Tally Vote – 5 yes / 0 no / 0 abstain

Recommended by Budget Committee

Tally Vote – 6 yes / 2 no / 0 abstain

Article #13 - Petition – SB2

Petition Warrant Article. “Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the legislative body of the Town of Chester on the second Tuesday of May?”

3/5ths majority vote by ballot required; ballot box must remain open for one (1) hour.

Estimated Tax Impact:

\$0.00

Not Recommended by Selectboard

Tally Vote – 0 yes / 4 no / 1 abstain

Article #14 – Municipal CIP CRF Funding

Special Warrant Article. Shall the Town raise and appropriate the sum of seven hundred thousand dollars (\$700,000) to be added to the capital reserve fund known as the Town’s *Municipal Capital Improvement Plan Capital Reserve Fund* established at the 2013 Town Meeting. Majority vote required.

Estimated Tax Impact:	\$0.95
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

Article #15 – Municipal CIP CRF Projects

Special Warrant Article. Shall the Town raise and appropriate the sum of three hundred thirty-eight thousand four hundred dollars (\$338,400) for the following projects:

GGB	Municipal Complex Reroofing	\$176,330
GGB	IT Hardware & Software Upgrades	\$5,000
GGB	Repair Post Office Support Piers (new)	\$10,000
TC/TX	Two (2) New Ballot Counting Machines	\$15,000
Library	Repair Water Damage	\$31,500
Police	Cruiser with Outfitting	\$70,270
Fire	Personal Protective Equipment	\$20,300
Highway	Annual Surveying & Engineering Services	\$10,000

and withdraw three hundred eight thousand four hundred dollars (\$308,400) from the *Municipal Capital Improvement Plan Capital Reserve Fund*, established in 2013, and thirty thousand dollars (\$30,000) from the *Police Special Detail Special Revenue Fund*, established in 2001, as offsetting revenue towards the Cruiser purchase only.

This will be a non-lapsing article per RSA 32:7-a, IV, and will not lapse until the work is complete, or December 31st, 2026, whichever comes first.

Estimated Tax Impact:	No New Tax Impact
<i>Recommended by Selectboard</i>	<i>Tally Vote – 3 yes / 1 no / 1 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 7 yes / 1 no / 0 abstain</i>

Article #16 – Operating Budget

Shall the Town raise and appropriate the Budget Committee recommended amount of six million seven thousand nine hundred seventy-four dollars (\$6,007,974) for the operating budget for the support of Town government for the payment of salaries and for the payment of statutory obligations of the Town. Tally vote – 7 yes/1 no/0 abstain. The Selectboard recommends six million eighty-three thousand one hundred seven dollars (\$6,083,107) by a Tally Vote – 5 yes/0 no/0 abstain.

This article does not include appropriations voted in other warrant articles.

	BOS	BC
General Government	\$ 2,826,208	\$ 2,830,661
Public Safety	\$ 1,697,767	\$ 1,666,928
Highways, Streets, Bridges	\$ 918,348	\$ 881,207

Sanitation	\$ 267,073	\$ 257,073
Health & Welfare	\$ 38,062	\$ 37,815
Culture & Recreation	\$ 327,480	\$ 326,149
Conservation & Economic Development	\$ 8,167	\$ 8,139
Debt Service	\$ 2	\$ 2
Total Appropriation	\$ 6,083,107	\$ 6,007,974

Article #17 – Town Revaluation CRF Funding

Special Warrant Article. Shall the Town raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the *Town Revaluation Capital Reserve Fund* established at the 2009 Town Meeting in order to prepare for the next Town revaluation in 2029. Majority vote required.

Estimated Tax Impact:	\$0.02
<i>Recommended by Selectboard</i>	<i>Tally Vote – 4 yes / 1 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

Article #18 – Town Master Plan CRF Funding

Special Warrant Article. Shall the Town raise and appropriate the sum of seven thousand dollars (\$7,000) to be added to the *Town Master Plan Capital Reserve Fund* established at the 2019 Town Meeting to meet the statutory requirements to periodically update and amend the Town of Chester’s Master Plan. Majority vote required.

Estimated Tax Impact:	\$0.01
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

Article #19 - Winter Road Maintenance ETF Funding

Special Warrant Article. Shall the Town raise and appropriate the sum of one hundred five thousand dollars (\$105,000) to be added to the expendable trust fund known as the *Winter Road Maintenance Fund* established at the 2006 Town Meeting and increased at the 2017 Town Meeting for the purpose of plowing, salting, sanding, and general winter road maintenance in the Town of Chester. The *Winter Road Maintenance Expendable Trust Fund* shall not exceed one hundred five thousand dollars (\$105,000). Majority vote required.

Estimated Tax Impact:	\$0.14
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

Article #20 – Establishment/Funding of Emergency Contingency Fund

Shall the Town establish a *Contingency Fund* for the upcoming fiscal year, in accordance with NH RSA 31:98-a, for unanticipated emergency expenses that may arise during said year. Further to raise and appropriate the sum of seventy-four thousand, five hundred thirty-six dollars (\$74,536) to go into the fund, which equals one percent (1%) of the amount appropriated by the Town for Town purposes during the current Fiscal Year excluding capital expenditures and the amortization of debt. Said funds will be taken from the June 30th, 2024 unassigned fund balance for this purpose with no amount

to be raised from taxation. Any appropriation left in the fund at the end of the year will not be retained but will lapse to the general fund. A detailed report of all expenditures from the *Contingency Fund* shall be made annually by the Selectboard and published with their report. Majority vote required.

Estimated Tax Impact:	No New Tax Impact
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 6 yes / 2 no / 0 abstain</i>

Article #21 – Establishment/Funding of Vested Vacation Benefit ETF

Special Warrant Article. Shall the Town establish an expendable trust fund under the provision of NH RSA 31:19-a to be known as the *Vested Vacation Benefit Expendable Trust Fund* and to raise and appropriate the sum of thirty thousand dollars (\$30,000) to be placed in this fund. Further to authorize the transfer of thirty thousand dollars (\$30,000) from the June 30th, 2024 unassigned fund balance for this purpose with no amount to be raised from taxation and to appoint the Selectboard as Agents to Expend. The purpose of this fund is to provide a one-time payment of accrued vacation leave for full-time non-elected employees who retire or leave employment with the Town. Majority vote required.

The *Vested Vacation Benefit Expendable Trust Fund* shall not exceed sixty thousand dollars (\$60,000). No additional tax impact.

Estimated Tax Impact:	No New Tax Impact
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 5 yes / 3 no / 0 abstain</i>

Article #22 – Municipal Complex Roof Replacement

Shall the Town raise and appropriate the sum of one hundred seventy-six thousand, three hundred thirty dollars (\$176,330) to replace the roof over the Municipal Complex. Should this expenditure be approved in Warrant Article 15, this Article will be tabled. Majority vote required.

Estimated Tax Impact:	\$0.24
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

Article #23 – Highway CIP CRF Funding

Special Warrant Article. Shall the Town raise and appropriate the sum of one million seven hundred fifty thousand dollars (\$1,750,000) to be added to the capital reserve fund known as the *Highway Capital Improvement Plan Capital Reserve Fund* established at the 2015 Town Meeting with one hundred forty-six thousand two hundred two dollars (\$146,202) which is the anticipated grant amount this year from the New Hampshire Highway Block Grant to be used to offset this appropriation, two hundred thousand dollars (\$200,000) from the June 30th, 2024 unassigned fund balance to be used to offset this appropriation, and the remainder of one million four hundred three thousand seven hundred ninety-eight dollars (\$1,403,798) to be raised through taxation. Should the actual amount of the Highway Block Grant deviate from what is anticipated, the amount withdrawn

from the unassigned fund balance will increase or decrease by that same amount. Majority vote required.

Estimated Tax Impact:	\$1.90
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 6 yes / 2 no / 0 abstain</i>

Article #24 – Highway CIP CRF Projects

Special Warrant Article. Shall the Town raise and appropriate the sum of one million fifty thousand dollars (\$1,050,000) for roadwork in the Town of Chester and withdraw one million fifty thousand dollars (\$1,050,000) from the *Highway Capital Improvement Plan Capital Reserve Fund* created for these purposes. Majority vote required.

This will be a non-lapsing article per RSA 32:7-a, IV, and will not lapse until the work is complete, or December 31st, 2026, whichever comes first.

Estimated Tax Impact:	No New Tax Impact
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 7 yes / 1 no / 0 abstain</i>

Article #25 – Fire Department Apparatus CRF Funding

Special Warrant Article. Shall the Town raise and appropriate the sum of one hundred fifty thousand dollars (\$150,000) to be added to the Capital Reserve Fund known as the *Fire Department Apparatus Capital Reserve Fund* established at the 2021 Town Meeting. Further to authorize the transfer of one hundred fifty thousand dollars (\$150,000) from the June 30th, 2024 unassigned fund balance for this purpose with no amount to be raised from taxation. Majority vote required.

Estimated Tax Impact:	No New Tax Impact
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

Article #26 – Fire Department Apparatus CRF Project

Special Warrant Article. Shall the Town raise and appropriate the sum of six hundred forty-five thousand dollars (\$645,000) for the purchase of an E-One Spartan FC-94 Pumper and associated upfitting to replace the Fire Department’s 2003 Engine #2 Pumper, and withdraw six hundred forty-five thousand dollars (\$645,000) from the *Fire Department Apparatus Capital Reserve Fund* created for these purposes. Majority vote required.

This will be a non-lapsing article per RSA 32:7-a, IV, and will not lapse until the work is complete, or December 31st, 2026, whichever comes first.

Estimated Tax Impact:	No New Tax Impact
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

Article #27 – Municipal Property Improvement CRF Funding

Special Warrant Article. Shall the Town raise and appropriate the sum of fifty thousand dollars (\$50,000) to be added to the *Municipal Property Improvement Capital Reserve Fund* established in 2006 and renamed in 2023. Further to authorize the transfer of fifty thousand dollars (\$50,000) from the June 30th, 2024 unassigned fund balance for this purpose with no amount to be raised from taxation. Majority vote required.

Estimated Tax Impact:	No New Tax Impact
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 7 yes / 1 no / 0 abstain</i>

Article #28 – PACT Fund SRF Projects

Special Warrant Article. Shall the Town raise and appropriate the sum of thirty-eight thousand dollars (\$38,000) for the purpose of providing public, educational, and governmental access television in the Town of Chester. Said funds to be withdrawn from the Special Revenue Fund known as the “PACT” Fund established at the 2003 Town Meeting, separate from the General Fund and funded by Comcast subscribers in the Town of Chester. If passed, this article will have no tax impact. Majority vote required.

Estimated Tax Impact:	\$0.00
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

Article #29 – Conservation Easements

Shall the Town place Conservation Easements on the following Town-owned properties:

Map and Lot 009-080-001, 2.79 acres with frontage on Shepard Home Road,
 Map and Lot 005-031-000, 5.12 acres with frontage on North Pond Road, and
 Map and Lot 007-029-001, 8 acres with frontage on Candia Road,

in order to permanently protect said area for nature study and recreation, to protect the watershed and wetlands, and to enhance and maintain the scenic, wildlife, and open space that are an intrinsic part of Chester's valuable rural character for the benefit of the Town of Chester and its citizens.

Estimated Tax Impact:	\$0.00
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>

Article #30 – Complete Road Discontinuance

Shall the Town completely discontinue, pursuant to RSA 231:43, the extension of Ledge Road being that portion that runs from Lane Road northerly to the Raymond Town line, bounded on the west by Tax Map 12 Lot 3 and the east by Tax Map 12 Lots 5 & 5-1, and further to authorize the Selectboard to convey the discontinued portion of the road to the abutting landowners.

Estimated Tax Impact:	\$0.00
<i>Recommended by Selectboard</i>	<i>Tally Vote – 4 yes / 0 no / 1 abstain</i>

Article #31 – Solar Array

Shall the Town authorize the Selectboard to enter into a long-term option and lease agreement with ReVision Energy Inc., or its successors or assignees, to lease a portion of Town-owned property for the construction, installation, and operation of a solar array, on such terms and conditions as determined by the Selectboard and to authorize the Selectboard to take any other actions necessary to carry out this vote.

Estimated Tax Impact:	\$0.00
<i>Recommended by Selectboard</i>	<i>Tally Vote – 3 yes / 1 no / 1 abstain</i>

Article #32 – Post Office Lease

Special Warrant Article. Shall the Town authorize the Selectboard to enter into a five-year lease with two five-year renewal options with the United States Postal Service for 1,862 square feet on the first floor of the Ruth Ray Building with appropriate curtilage on such terms and conditions as the Selectboard determines are in the best interests of the Town. Further to raise and appropriate the sum of five thousand two hundred dollars (\$5,200) to pay a one-time brokerage commission fee to the United States Postal Service’s Broker. Majority vote required.

Estimated Tax Impact:	\$0.01
<i>Recommended by Selectboard</i>	<i>Tally Vote – 4 yes / 1 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

Article #33 – Establishment/Funding of Bridge Repair and Replacement CRF

Special Warrant Article. Shall the Town establish a *Bridge Repair and Replacement Capital Reserve Fund* under the provisions of RSA 35:1 (II) for the purpose of funding the repair or replacement of bridges in the Town of Chester which have been determined to be structurally deficient. Further to raise and appropriate the sum of two hundred thousand dollars (\$200,000) to be placed in this fund and to authorize the transfer of two hundred thousand dollars (\$200,000) from the June 30th, 2024 unassigned fund balance for this purpose with no amount to be raised from taxation. Further to appoint the Selectboard as agents to expend. Majority vote required.

Estimated Tax Impact:	No New Tax Impact
<i>Recommended by Selectboard</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 7 yes / 0 no / 1 abstain</i>

Article #34 - Elderly Tax Exemptions Modification

Shall the Town modify the Elderly resident property tax exemption amounts pursuant to RSA 72:39-a due to the increased assessment/re-evaluation that is being completed for the 2025 tax year.

The Elderly Exemptions, based on assessed value, for qualified taxpayers, shall change as follows: for a person 65 years of age up to 75 years, from \$110,000 to \$154,000; for a person 75 years of age up to 80 years, from \$140,000 to \$196,000; and for a person 80 years of age or older, from \$170,000 to \$238,000.

To qualify, the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such a person's spouse, they must have been married for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$40,000 or if married, a combined net income of less than \$60,000, and own net assets not in excess of \$300,000 excluding the value of the person's residence. Majority vote required.

Estimated Tax Impact: \$0.00
Recommended by Selectboard Tally Vote – 5 yes / 0 no / 0 abstain

Article #35 - Disabled/Blind Tax Exemptions Modification

Shall the Town modify the Disabled and Blind resident property tax exemption amounts pursuant to RSA 72:37 and RSA 72:37-b due to the increased assessment / re-evaluation that is being completed for the 2025 tax year.

The Disabled and Blind Exemptions, based on assessed value, for qualified taxpayers, shall change as follows: for a disabled person, from \$110,000 to \$154,000; and for a blind person, from \$30,000 to \$42,000.

To qualify for the disabled exemption the person must be eligible under the Federal Social Security Act for benefits for the disabled, have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such a person's spouse, they must have been married for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$40,000 or if married, a combined net income of less than \$60,000, and own net assets not in excess of \$300,000 excluding the value of the person's residence.

To qualify for the Blind Exemption, the resident must be legally blind as determined by the Administrator of Blind Services of the vocational Rehabilitation Division of the Department of Education. There is no income and asset threshold to receive the blind exemption. Majority vote required.

Estimated Tax Impact: \$0.00
Recommended by Selectboard Tally Vote – 5 yes / 0 no / 0 abstain

Article #36 – Petition - Land Use Change Tax Funds Reallocation

Petition Warrant Article. “Shall the Town rescind the action of the 1997 and 1999 Town Meetings to place 100% of the Land Use Change Tax revenues collected pursuant to RSA 79-A into the Conservation Fund, established in 1997, and instead place fifty percent (50%) of said funds into the *Capital Improvements Plan – Highway Capital Reserve Fund*, established in 2015, and the remaining fifty percent (50%) into the Conservation Fund. This action will become effective on July 1st following the vote.”

Simple majority vote by ballot required.

Estimated Tax Impact: \$0.00
Not Recommended by Selectboard Tally Vote – 1 yes / 3 no / 1 abstain
Recommended by Budget Committee Tally Vote – 6 yes / 1 no / 1 abstain

Article #37 – Petition – Ban Voting Machines

Petition Warrant Article. “To see if the town will vote to ban the use of voting machines in local, state and federal elections.”

Estimated Tax Impact:	\$0.00
<i>Not Recommended by Selectboard</i>	<i>Tally Vote – 0 yes / 5 no / 0 abstain</i>

Article #38 – Petition - Paper Ballots Only

Petition Warrant Article. “Shall the following provisions pertaining to elections be adopted? All voting shall be by paper ballot and all ballots shall be hand counted only, rather than by use of optical scanning or any other types of programmable electronic counting devices. This shall constitute a return to hand counting ballots and the immediate discontinuance of all electronic voting machines and electronic devices authorized for use by trial in RSA 656:40. Shall this article be passed, it shall be enacted by the town of Chester, NH immediately.”

Estimated Tax Impact:	\$0.00
<i>Not Recommended by Selectboard</i>	<i>Tally Vote – 0 yes / 4 no / 0 abstain</i>

Article #39 – Petition – Hand Count Ballots on November 5th

Petition Warrant Article. “To see if the town will vote to hand count on November 5th the election ballots for the office of President of the United States.”

Estimated Tax Impact:	\$0.00
<i>Not Recommended by Selectboard</i>	<i>Tally Vote – 0 yes / 4 no / 1 abstain</i>

Article #40 – Establishment/Funding of Hand Counted Ballots ETF

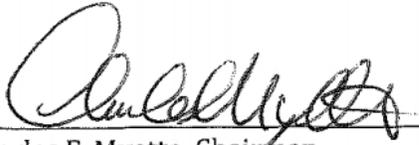
Special Warrant Article. Shall the Town establish an expendable trust fund under the provision of NH RSA 31:19-a to be known as the *Hand Counted Ballots Expendable Trust Fund* and to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be placed in this fund. Further to appoint the Selectboard as Agents to Expend. The purpose of this fund is to ensure that funds will be available to cover the additional costs that will be incurred if and/or when ballots are required to be hand, rather than machine, counted. Should Warrant Articles 37, 38, and 39 fail or be tabled, this Article will be tabled. Majority vote required.

Estimated Tax Impact:	\$0.02
<i>Recommended by Selectboard</i>	<i>Tally Vote – 4 yes / 1 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

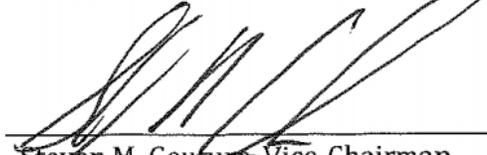
Article #41 – Reports

To hear the reports of Agents, Auditors, and Committees of Officers heretofore chosen and pass any vote relating hereto.

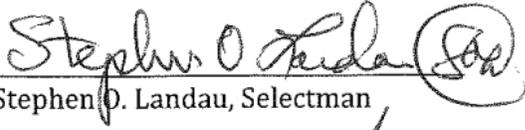
To transact any other business that may legally come before the Town.



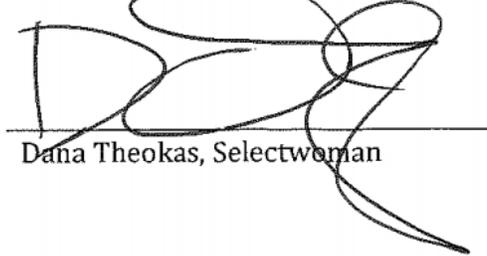
Charles F. Myette, Chairman



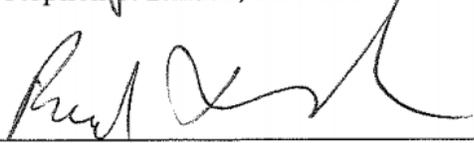
Steven M. Coucure, Vice-Chairman



Stephen D. Landau, Selectman



Dana Theokas, Selectwoman



Richard S. Trask, Selectman

**Town of Chester
Budgeted Revenues Summary**

	FY 22/23 BOS Budgeted	FY 22/23 BC Budgeted	FY 23/24 BOS Budgeted	FY 23/24 BC Budgeted	FY 24/25 BOS Budgeted	FY 24/25 BC Budgeted
Yield Taxes	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Excavation Tax	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Penalties and Interest	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Business Licenses and Permits	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Motor Vehicle Permit Fees	\$ 980,000	\$ 980,000	\$ 1,050,001	\$ 1,050,001	\$ 1,200,000	\$ 1,200,000
Heating/Building Permits	\$ 93,000	\$ 93,000	\$ 93,000	\$ 93,000	\$ 98,500	\$ 98,500
Other Licenses, Permits & Fees	\$ 13,400	\$ 13,400	\$ 13,500	\$ 13,500	\$ 23,500	\$ 23,500
Interest on Investments					\$ 150,000	\$ 150,000
Revenue From State of NH	\$ 535,122	\$ 535,122	\$ 612,298	\$ 612,298	\$ 647,133	\$ 647,133
Revenue From Charges For Services	\$ 217,382	\$ 217,382	\$ 167,882	\$ 167,882	\$ 109,182	\$ 109,182
Revenue from ARPA	\$ 551,734	\$ 551,734	\$ -	\$ -	\$ -	\$ -
Revenue From Capital Reserve Fund	\$ 1,710,000	\$ 1,710,000	\$ 1,033,900	\$ 1,033,900	\$ 2,003,400	\$ 2,003,400
Revenue From Special Revenue Fund	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 68,000	\$ 68,000
Other Financing Sources - Fund Balance	\$ 555,000	\$ 555,000	\$ 395,000	\$ 395,000	\$ 704,536	\$ 704,536
Total Anticipated Revenue	\$ 4,748,638	\$ 4,748,638	\$ 3,460,081	\$ 3,460,081	\$ 5,060,751	\$ 5,060,751

**Town Of Chester
Anticipated Revenues**

	FY 22/23 BOS Budgeted	FY 22/23 BC Budgeted	FY 23/24 BOS Budgeted	FY 23/24 BC Budgeted	FY 24/25 BOS Budgeted	FY 24/25 BC Budgeted
Yield Taxes	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Excavation Tax	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Penalties and Interest	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
UCC Filing Fees	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Motor Vehicle Permit Fees	\$ 980,000	\$ 980,000	\$ 1,050,001	\$ 1,050,001	\$ 1,200,000	\$ 1,200,000
Fire Dept Heating Permits	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Fire Dept - Permits/Fines	\$ 500	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Building Permits	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 90,000
Dog Licenses	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800
Marriage Licenses	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
Certificates - Birth & Death	\$ 900	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TC Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Pistol Permits	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
Other Licenses & Permits	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
NH Highway Block Grant	\$ 144,370	\$ 144,370	\$ 149,065	\$ 149,065	\$ 146,202	\$ 146,202
State Rooms and Meals Tax	\$ 390,752	\$ 390,752	\$ 462,233	\$ 462,233	\$ 500,931	\$ 500,931
Other State Revenue - Misc. (incl SB4)	\$ 5,500	\$ 5,500	\$ 1,000	\$ 1,000	\$ -	\$ -
Income from Departments	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Insurance Report Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
State Witness Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
Planning Board Applications	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Zoning Board Fees	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Landfill Fees	\$ 500	\$ 500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Recycling - Tires	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
Recycling - Aluminum	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Recycling - Scrap Metal	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000
Recycling - Paper/Magazine	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Recycling - Mixed Cans	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
Recycling - Propane Tanks	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Recycling - Appliances	\$ 700	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Transfer Station - TV/Computers	\$ 900	\$ 900	\$ 1,300	\$ 1,300	\$ 1,500	\$ 1,500
Transfer Station Bags	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
Ambulance Transport Fees	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Rents Long Term Use - Tower	\$ 20,076	\$ 20,076	\$ 20,076	\$ 20,076	\$ 20,076	\$ 20,076
Rents - Post Office	\$ 24,206	\$ 24,206	\$ 24,206	\$ 24,206	\$ 24,206	\$ 24,206
Rents - Kitchen	\$ 1,800	\$ 1,800	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Rents - Wason Cottage	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Insurance Reimbursement	\$ 1,000	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous Revenue - all others	\$ 130,000	\$ 130,000	\$ 10,600	\$ 10,600	\$ 5,000	\$ 5,000
Interest on Investments	\$ 15,000	\$ 15,000	\$ 75,000	\$ 75,000	\$ 150,000	\$ 150,000
Return Check Fees	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Public Access Television	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
PD Special Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
Fire Special Revenue Account	\$ -	\$ -	\$ -	\$ -	\$ 645,000	\$ 645,000
From Capital Res-CIP	\$ 760,000	\$ 760,000	\$ 295,100	\$ 295,100	\$ 308,400	\$ 308,400
From Capital Res - Hwy CIP	\$ 950,000	\$ 950,000	\$ 738,800	\$ 738,800	\$ 1,050,000	\$ 1,050,000
From Federal Government	\$ 551,734	\$ 551,734	\$ -	\$ -	\$ -	\$ -
Unassigned Fund Balance	\$ 555,000	\$ 555,000	\$ 395,000	\$ 395,000	\$ 704,536	\$ 704,536
Total Anticipated Revenue Detail	\$ 4,748,638	\$ 4,748,638	\$ 3,460,081	\$ 3,460,081	\$ 5,060,751	\$ 5,060,751

**Actual and Budget Expenditures
Summary**

	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 BOS Requested	BOS % Increase (Decrease)	FY 24/25 BC Requested	BC % Increase (Decrease)
GENERAL GOVERNMENT						
Executive	\$ 46,229	\$ 44,394	\$ 43,330	-2.4%	\$ 40,830	-8.0%
Administrative	\$ 135,813	\$ 142,436	\$ 155,489	9.2%	\$ 152,576	7.1%
Town Clerk/Tax Collector	\$ 149,515	\$ 156,414	\$ 169,775	8.5%	\$ 156,842	0.3%
Election	\$ 18,850	\$ 14,850	\$ 18,761	26.3%	\$ 18,761	26.3%
Financial	\$ 150,442	\$ 157,354	\$ 163,261	3.8%	\$ 161,888	2.9%
Budget Committee	\$ 1,223	\$ 605	\$ 605	0.0%	\$ 605	0.0%
Treasurer	\$ 13,937	\$ 14,287	\$ 14,400	0.8%	\$ 14,400	0.8%
Trustees of Trust Funds	\$ 20,100	\$ 20,700	\$ 20,700	0.0%	\$ 20,700	0.0%
Information Technology	\$ 147,305	\$ 140,597	\$ 157,794	12.2%	\$ 157,794	12.2%
Assessor	\$ 87,989	\$ 90,538	\$ 93,279	3.0%	\$ 91,885	1.5%
Legal	\$ 65,000	\$ 60,000	\$ 30,000	-50.0%	\$ 60,000	0.0%
Benefits	\$ 1,096,329	\$ 1,203,507	\$ 1,294,261	7.5%	\$ 1,282,275	6.5%
Planning	\$ 98,466	\$ 111,562	\$ 112,701	1.0%	\$ 110,707	-0.8%
Zoning	\$ 18,612	\$ 18,305	\$ 23,493	28.3%	\$ 23,151	26.5%
Buildings	\$ 333,173	\$ 333,145	\$ 345,735	3.8%	\$ 355,623	6.7%
Stevens Hall	\$ 11,902	\$ 11,839	\$ 11,839	0.0%	\$ 11,839	0.0%
Cemeteries	\$ 17,560	\$ 15,602	\$ 28,184	80.6%	\$ 28,184	80.6%
Insurance	\$ 106,244	\$ 116,140	\$ 133,991	15.4%	\$ 133,991	15.4%
Advertising & Regional Dev.	\$ 8,743	\$ 8,587	\$ 8,610	0.3%	\$ 8,610	0.3%
TOTAL GENERAL GOVERNMENT	\$ 2,527,432	\$ 2,660,862	\$ 2,826,208	6.2%	\$ 2,830,661	6.4%
PUBLIC SAFETY						
Police Dept.	\$ 865,517	\$ 942,293	\$ 1,006,399	6.8%	\$ 988,557	4.9%
Ambulance	\$ 130,094	\$ 133,997	\$ 138,016	3.0%	\$ 138,016	3.0%
Fire Department	\$ 419,508	\$ 435,761	\$ 416,054	-4.5%	\$ 404,534	-7.2%
Forest Fire	\$ 2,001	\$ 2,001	\$ 2,001	0.0%	\$ 2,001	0.0%
Ambulance Billing	\$ 1	\$ 1	\$ 1	0.0%	\$ 1	0.0%
Building Inspection	\$ 116,507	\$ 122,090	\$ 124,315	1.8%	\$ 122,838	0.6%
Emergency	\$ 11,681	\$ 11,681	\$ 10,981	-6.0%	\$ 10,981	-6.0%
TOTAL PUBLIC SAFETY	\$ 1,545,309	\$ 1,647,824	\$ 1,697,767	3.0%	\$ 1,666,928	1.2%
HIGHWAYS & STREETS						
Highway	\$ 788,838	\$ 825,953	\$ 914,448	10.7%	\$ 877,307	6.2%
Street Lighting	\$ 4,300	\$ 3,900	\$ 3,900	0.0%	\$ 3,900	0.0%
TOTAL HIGHWAYS & STREETS	\$ 793,138	\$ 829,853	\$ 918,348	10.7%	\$ 881,207	6.2%
SANITATION						
Transfer Station	\$ 216,600	\$ 220,849	\$ 250,423	13.4%	\$ 240,423	8.9%
Landfill	\$ 11,150	\$ 15,150	\$ 16,650	9.9%	\$ 16,650	9.9%
TOTAL SANITATION	\$ 227,750	\$ 235,999	\$ 267,073	13.2%	\$ 257,073	8.9%
HEALTH & WELFARE						
Animal Control	\$ 15,000	\$ 15,000	\$ 17,992	19.9%	\$ 17,745	18.3%
Health Agencies	\$ 21,752	\$ 21,752	\$ 15,550	-28.5%	\$ 15,550	-28.5%
General Assistance	\$ 8	\$ 8	\$ 8	0.0%	\$ 8	0.0%
Welfare-Intergovernment	\$ 4,512	\$ 4,512	\$ 4,512	0.0%	\$ 4,512	0.0%
TOTAL HEALTH & WELFARE	\$ 41,272	\$ 41,272	\$ 38,062	-7.8%	\$ 37,815	-8.4%
CULTURE & RECREATION						
Recreation	\$ 81,758	\$ 85,003	\$ 90,558	6.5%	\$ 89,227	5.0%
Wason Pond	\$ 5,593	\$ 5,943	\$ 9,043	52.2%	\$ 9,043	52.2%
WP Caretaker Cottage	\$ 750	\$ 650	\$ 650	0.0%	\$ 650	0.0%
WP Bath House	\$ 221	\$ 221	\$ 221	0.0%	\$ 221	0.0%
WP Commission	\$ 1,906	\$ 1,756	\$ 657	-62.6%	\$ 657	-62.6%
Library	\$ 186,620	\$ 195,220	\$ 202,850	3.9%	\$ 202,850	3.9%
Patriotic	\$ 750	\$ 500	\$ 500	0.0%	\$ 500	0.0%
PACT	\$ 1	\$ 1	\$ 1	0.0%	\$ 1	0.0%
Chester Senior Citizens	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	\$ 15,000	0.0%
Town Fair Fireworks	\$ 4,250	\$ 7,000	\$ 8,000	14.3%	\$ 8,000	14.3%
Spring Hill Farm	\$ 7,000	\$ 4,500	\$ 5,700	26.7%	\$ 5,700	26.7%
TOTAL CULTURE & RECREATION	\$ 303,849	\$ 315,794	\$ 333,180	5.5%	\$ 331,849	5.1%
CONSERVATION						
Conservation Commission	\$ 1,200	\$ 1,001	\$ 2,462	146.0%	\$ 2,434	143.2%
Agricultural Commission	\$ 5	\$ 5	\$ 5	0.0%	\$ 5	0.0%
TOTAL CONSERVATION	\$ 1,205	\$ 1,006	\$ 2,467	145.2%	\$ 2,439	142.4%
Subtotal before Debt	\$ 5,439,955	\$ 5,732,612	\$ 6,083,107	6.1%	\$ 6,007,974	4.8%
DEBT SERVICE						
Principal	\$ 1	\$ 1	\$ 1	0.0%	\$ 1	0.0%
Interest	\$ 1	\$ 1	\$ 1	0.0%	\$ 1	0.0%
TOTAL DEBT SERVICE	\$ 2	\$ 2	\$ 2	0.0%	\$ 2	0.0%
TOTAL OPERATING BUDGET	\$ 5,439,957	\$ 5,732,612	\$ 6,083,107	6.1%	\$ 6,007,974	4.8%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS PROPOSED	BOS % CHANGE	BC PROPOSED	BC% CHANGE
Dept 4130-1 - EXECUTIVE							
01-4130-1-4110.01	EX SALARIES-MINUTES	\$ 1,056	\$ 1,300	\$ 1	-99.92%	\$ 1	-99.92%
01-4130-1-4130.01	EX SALARIES	\$ 21,500	\$ 21,500	\$ 21,500	0.00%	\$ 21,500	0.00%
01-4130-1-4190.01	EX CONTRACT- MINUTES	\$ 3,672	\$ 3,800	\$ 3,900	2.63%	\$ 3,900	2.63%
01-4130-1-4330.01	EX TOWN WEB PAGE	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4130-1-4341.01	EX TELEPHONE	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4130-1-4560.01	EX DUES/SUBSCRIPTIONS/SEMINARS	\$ 1,418	\$ 1,100	\$ 1,260	14.55%	\$ 1,260	14.55%
01-4130-1-4625.01	EX POSTAGE	\$ 23	\$ 415	\$ 415	0.00%	\$ 415	0.00%
01-4130-1-4645.01	EX MILEAGE	\$ -	\$ 75	\$ 50	-33.33%	\$ 50	-33.33%
01-4130-1-4675.01	EX ADVERTISING	\$ 132	\$ 200	\$ 100	-50.00%	\$ 100	-50.00%
01-4130-1-4690.08	EX MISCELLANEOUS	\$ 7,952	\$ 5,000	\$ 5,000	0.00%	\$ 2,500	-50.00%
01-4130-1-4691.01	EX BEAVER CREEK	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4130-1-4691.02	EX NPDES (STORMWATER MGMT)	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4130-1-4691.04	EX SECURITY	\$ 848	\$ 1,000	\$ 1,100	10.00%	\$ 1,100	10.00%
01-4130-1-4691.05	EX SALARY POOL	\$ 7,581	\$ 10,000	\$ 10,000	0.00%	\$ 10,000	0.00%
Totals for dept 4130-1 - EXECUTIVE		\$ 44,182	\$ 44,394	\$ 43,330	-2.40%	\$ 40,830	-8.03%
Dept 4130-2 - TOWN ADMINISTRATIVE							
01-4130-2-4110.02	TA TOWN ADMINISTRATOR	\$ 84,898	\$ 88,558	\$ 96,138	8.56%	\$ 94,286	6.47%
01-4130-2-4110.03	TA SALARY FT	\$ 44,416	\$ 49,171	\$ 54,288	10.41%	\$ 53,227	8.25%
01-4130-2-4110.04	TA CONTRACT. ADM. ASST.	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4130-2-4120.00	TA ADMIN ASSISTANT PT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4130-2-4190.02	TA CONSULTING SERVICES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4130-2-4190.03	TA GRANT ADMINISTRATION	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4130-2-4341.01	TA TELEPHONE	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4130-2-4390.01	TA TRAINING	\$ 230	\$ 500	\$ 466	-6.80%	\$ 466	-6.80%
01-4130-2-4550.02	TA TOWN REPORT	\$ 3,653	\$ 3,000	\$ 3,390	13.00%	\$ 3,390	13.00%
01-4130-2-4560.01	TA DUES/SUBSCRIPTIONS/SEMINARS	\$ 415	\$ 150	\$ 150	0.00%	\$ 150	0.00%
01-4130-2-4620.01	TA OFFICE SUPPLIES	\$ 376	\$ 200	\$ 200	0.00%	\$ 200	0.00%
01-4130-2-4625.01	TA POSTAGE	\$ 290	\$ 350	\$ 350	0.00%	\$ 350	0.00%
01-4130-2-4645.02	TA MILEAGE	\$ 94	\$ 125	\$ 125	0.00%	\$ 125	0.00%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS PROPOSED	BOS % CHANGE	BC PROPOSED	BC% CHANGE
01-4130-2-4670.01	TA BOOKS & PERIODICALS	\$ -	\$ 175	\$ 175	0.00%	\$ 175	0.00%
01-4130-2-4690.09	TA OFFICE EQUIPMENT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4130-2-4691.06	TA VENDING MACHINES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4130-2-4691.07	TA MISCELLANEOUS	\$ 236	\$ 200	\$ 200	0.00%	\$ 200	0.00%
Totals for dept 4130-2 - TOWN ADMIN		\$ 134,608	\$ 142,436	\$ 155,489	9.16%	\$ 152,576	7.12%

Dept 4140-1 - TOWN CLERK-TAX COLLECTOR

01-4140-1-4110.05	TC/TX SALARIES - DEPUTY	\$ 42,752	\$ 51,355	\$ 55,578	8.22%	\$ 54,517	6.16%
01-4140-1-4120.02	TC/TX SALARIES - ASSISTANT CLERK	\$ 16,569	\$ 20,000	\$ 22,433	12.17%	\$ 11,996	-40.02%
01-4140-1-4130.02	TC/TX SALARIES	\$ 67,923	\$ 67,663	\$ 73,944	9.28%	\$ 72,509	7.16%
01-4140-1-4341.01	TC/TX TELEPHONE	\$ 529	\$ 550	\$ 625	13.64%	\$ 625	13.64%
01-4140-1-4390.02	TC/TX STATEVITAL RECORDS PMTS	\$ 1,489	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
01-4140-1-4390.06	TC/TX TRAINING	\$ 337	\$ 1,800	\$ 1,800	0.00%	\$ 1,800	0.00%
01-4140-1-4430.01	TC/TX OFFICE EQUIPMENT REPAIR	\$ -	\$ 650	\$ 600	-7.69%	\$ 600	-7.69%
01-4140-1-4550.03	TC/TX DOG TAGS	\$ 298	\$ 300	\$ 350	16.67%	\$ 350	16.67%
01-4140-1-4560.01	TC/TX DUES/SUBSCRIPTIONS/SEMINA	\$ 152	\$ 120	\$ 120	0.00%	\$ 120	0.00%
01-4140-1-4620.01	TC/TX OFFICE SUPPLIES	\$ 2,498	\$ 1,900	\$ 1,400	-26.32%	\$ 1,400	-26.32%
01-4140-1-4625.01	TC/TX POSTAGE	\$ 5,771	\$ 6,000	\$ 6,500	8.33%	\$ 6,500	8.33%
01-4140-1-4630.05	TC/TX VAULT MAINTENANCE	\$ 339	\$ 800	\$ 500	-37.50%	\$ 500	-37.50%
01-4140-1-4650.01	TC/TX MILEAGE	\$ 19	\$ 50	\$ 50	0.00%	\$ 50	0.00%
01-4140-1-4670.01	TC/TX BOOKS & PERIODICALS	\$ -	\$ 25	\$ 25	0.00%	\$ 25	0.00%
01-4140-1-4690.10	TC/TX OFFICE EQUIPMENT	\$ -	\$ 1	\$ -	-100.00%	\$ -	-100.00%
01-4140-1-4690.15	TC/TX VOTER EQUIPMENT	\$ 701	\$ 600	\$ 700	16.67%	\$ 700	16.67%
01-4140-1-4691.08	TC/TX RECORDING FEES	\$ 358	\$ 400	\$ 400	0.00%	\$ 400	0.00%
01-4140-1-4691.09	TC/TX TAX LIEN SEARCH	\$ 797	\$ 1,000	\$ 1,000	0.00%	\$ 1,000	0.00%
01-4140-1-4691.10	TC/TX TAX BILL PREPARATION	\$ 2,435	\$ 1,200	\$ 1,750	45.83%	\$ 1,750	45.83%
Totals for dept 4140-1 - TOWN CLERK		\$ 142,967	\$ 156,414	\$ 169,775	8.54%	\$ 156,842	0.27%

Dept 4140-2 - ELECTION

01-4140-2-4110.06	EL SALARIES - BALLOT CLERKS	\$ 4,429	\$ 3,000	\$ 3,761	25.37%	\$ 3,761	25.37%
01-4140-2-4130.03	EL SALARIES - SUPERVISORS	\$ 5,456	\$ 6,000	\$ 7,380	23.00%	\$ 7,380	23.00%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
01-4140-2-4130.04	EL SALARIES -ASST MODERATOR	\$ 400	\$ 400	\$ 400	0.00%	\$ 400	0.00%
01-4140-2-4130.05	EL SALARIES - MODERATOR	\$ 500	\$ 500	\$ 500	0.00%	\$ 500	0.00%
01-4140-2-4550.01	EL PRINTING	\$ -	\$ 500	\$ 550	10.00%	\$ 550	10.00%
01-4140-2-4620.01	EL OFFICE SUPPLIES	\$ 140	\$ 750	\$ 850	13.33%	\$ 850	13.33%
01-4140-2-4625.01	EL POSTAGE	\$ 11	\$ 100	\$ 150	50.00%	\$ 150	50.00%
01-4140-2-4630.06	EL EQUIP MAINT	\$ 2,897	\$ 1,950	\$ 3,000	53.85%	\$ 3,000	53.85%
01-4140-2-4690.11	EL MEALS	\$ 1,919	\$ 1,650	\$ 2,170	31.52%	\$ 2,170	31.52%
	Totals for dept 4140-2 - ELECTION	\$ 15,752	\$ 14,850	\$ 18,761	26.34%	\$ 18,761	26.34%

Dept 4150-1 - FINANCE

01-4150-1-4110.07	FA SALARIES - ACCOUNTING	\$ 56,263	\$ 65,687	\$ 71,074	8.20%	\$ 69,701	6.11%
01-4150-1-4190.04	FA CONTRACT FINANCE DIRECTOR	\$ 61,360	\$ 64,500	\$ 65,800	2.02%	\$ 65,800	2.02%
01-4150-1-4301.01	FA EXTERNAL AUDIT	\$ 21,300	\$ 23,300	\$ 22,500	-3.43%	\$ 22,500	-3.43%
01-4150-1-4341.01	FA TELEPHONE	\$ 535	\$ 550	\$ 570	3.64%	\$ 570	3.64%
01-4150-1-4390.04	FA TRAINING SEMINAR	\$ -	\$ 250	\$ 250	0.00%	\$ 250	0.00%
01-4150-1-4560.01	FA DUES/SUBSCRIPTIONS/SEMINARS	\$ 35	\$ 65	\$ 65	0.00%	\$ 65	0.00%
01-4150-1-4620.01	FA OFFICE SUPPLIES	\$ 1,643	\$ 1,500	\$ 1,500	0.00%	\$ 1,500	0.00%
01-4150-1-4625.01	FA POSTAGE	\$ 625	\$ 1,300	\$ 1,300	0.00%	\$ 1,300	0.00%
01-4150-1-4630.07	FA OFFICE EQUIPMENT MAINT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4150-1-4645.01	FA MILEAGE	\$ 77	\$ 100	\$ 100	0.00%	\$ 100	0.00%
01-4150-1-4670.01	FA BOOKS & PERIODICALS	\$ -	\$ 100	\$ 100	0.00%	\$ 100	0.00%
01-4150-1-4690.13	FA OFFICE EQUIPMENT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
	Totals for dept 4150-1 - FINANCE	\$ 141,838	\$ 157,354	\$ 163,261	3.75%	\$ 161,888	2.88%

Dept 4150-3 - BUDGET COMMITTEE

01-4150-3-4320.01	BC LEGAL EXPENSE	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4150-3-4390.05	BC SEMINARS	\$ 140	\$ 250	\$ 250	0.00%	\$ 250	0.00%
01-4150-3-4560.01	BC DUES/SUBSCRIPTIONS/SEMINARS	\$ -	\$ 150	\$ 150	0.00%	\$ 150	0.00%
01-4150-3-4620.01	BC OFFICE SUPPLIES	\$ 260	\$ 200	\$ 200	0.00%	\$ 200	0.00%
01-4150-3-4625.01	BC POSTAGE	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4150-3-4670.01	BC BOOKS & PERIODICALS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS PROPOSED	BOS % CHANGE	BC PROPOSED	BC% CHANGE
01-4150-3-4675.01	BC ADVERTISING	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4150-3-4690.14	BC MISCELLANEOUS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
Totals for dept 4150-3 - BUDGET COM		\$ 400	\$ 605	\$ 605	0.00%	\$ 605	0.00%

Dept 4150-5 - TREASURER

01-4150-5-4110.07	T DEPUTY	\$ 1,200	\$ 1,200	\$ 1,200	0.00%	\$ 1,200	0.00%
01-4150-5-4130.07	T SALARIES	\$ 12,000	\$ 12,600	\$ 13,000	3.17%	\$ 13,000	3.17%
01-4150-5-4340.14	T BANK SERVICES	\$ -	\$ 1	\$ -	-100.00%	\$ -	-100.00%
01-4150-5-4340.16	T BANK SOFTWARE	\$ -	\$ 1	\$ -	-100.00%	\$ -	-100.00%
01-4150-5-4560.01	T DUES/SUBSCRIPTIONS/SEMINARS	\$ 35	\$ 100	\$ -	-100.00%	\$ -	-100.00%
01-4150-5-4620.01	T OFFICE SUPPLIES	\$ 283	\$ 200	\$ 200	0.00%	\$ 200	0.00%
01-4150-5-4645.01	T MILEAGE	\$ -	\$ 160	\$ -	-100.00%	\$ -	-100.00%
01-4150-5-4690.16	T MISCELLANEOUS	\$ -	\$ 25	\$ -	-100.00%	\$ -	-100.00%
Totals for dept 4150-5 - TREASURER		\$ 13,518	\$ 14,287	\$ 14,400	0.79%	\$ 14,400	0.79%

Dept 4150-7 - TRUSTEES OF TRUST FUNDS

01-4150-7-4340.18	TOT INVESTMENT SERVICES	\$ 20,365	\$ 20,600	\$ 20,600	0.00%	\$ 20,600	0.00%
01-4150-7-4690.17	TOT MISCELLANEOUS	\$ -	\$ 100	\$ 100	0.00%	\$ 100	0.00%
Totals for dept 4150-7 - TRUSTEES OF		\$ 20,365	\$ 20,700	\$ 20,700	0.00%	\$ 20,700	0.00%

Dept 4150-8 - INFORMATION TECHNOLOGY

01-4150-8-4330.02	IT HARDWARE MANAGEMENT	\$ 79,369	\$ 70,000	\$ 80,844	15.49%	\$ 80,844	15.49%
01-4150-8-4330.03	IT DMV SOFTWARE	\$ 4,577	\$ 4,190	\$ 6,009	43.41%	\$ 6,009	43.41%
01-4150-8-4330.04	IT BS&A SOFTWARE SUPPORT	\$ 2,623	\$ 2,912	\$ 2,975	2.16%	\$ 2,975	2.16%
01-4150-8-4330.05	IT ASSESSING COMPUTER SOFTWARE	\$ 2,400	\$ 2,500	\$ 3,100	24.00%	\$ 3,100	24.00%
01-4150-8-4330.06	IT FIRE DEPT COMPUTER MAINT	\$ 9,188	\$ 3,500	\$ 3,770	7.71%	\$ 3,770	7.71%
01-4150-8-4330.08	IT POLICE DEPT IMC SOFTWARE	\$ 8,922	\$ 10,000	\$ 12,396	23.96%	\$ 12,396	23.96%
01-4150-8-4330.09	IT COPIER LEASE-TOWN AND PD	\$ 4,923	\$ 6,165	\$ 6,165	0.00%	\$ 6,165	0.00%
01-4150-8-4330.10	IT POSTAGE METER RENTAL	\$ 1,413	\$ 2,000	\$ 2,286	14.30%	\$ 2,286	14.30%
01-4150-8-4330.14	IT TAX/ASSESSING/BLDG	\$ 10,406	\$ 12,700	\$ 10,702	-15.73%	\$ 10,702	-15.73%
01-4150-8-4330.15	IT TELEPHONE/INTERNET	\$ 22,958	\$ 23,030	\$ 23,950	3.99%	\$ 23,950	3.99%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
01-4150-8-4330.16	IT WEBSITE	\$ 2,355	\$ 2,000	\$ 3,021	51.06%	\$ 3,021	51.06%
01-4150-8-4330.20	IT ELECTRONIC COMMUNICATIONS	\$ 1,239	\$ 1,600	\$ 2,000	25.00%	\$ 2,000	25.00%
01-4150-8-4330.21	IT RECREATION WORKSPACE	\$ -	\$ -	\$ 576	#DIV/0!	\$ 576	#DIV/0!
Totals for dept 4150-8 - INFORMATIO		\$ 150,373	\$ 140,597	\$ 157,794	12.23%	\$ 157,794	12.23%

Dept 4152-2 - ASSESSING

01-4152-2-4110.09	AS SALARIES - CLERK	\$ 59,346	\$ 66,997	\$ 72,488	8.20%	\$ 71,094	6.12%
01-4152-2-4312.01	AS REVALUATION	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4152-2-4390.07	AS TAX MAP MAINT	\$ 1,900	\$ 1,900	\$ 2,100	10.53%	\$ 2,100	10.53%
01-4152-2-4390.08	AS CONTRACT SERVICE	\$ 15,511	\$ 12,500	\$ 12,650	1.20%	\$ 12,650	1.20%
01-4152-2-4390.09	AS UTILITY APPRAISER	\$ 5,400	\$ 8,500	\$ 5,400	-36.47%	\$ 5,400	-36.47%
01-4152-2-4560.01	AS DUES/SUBSCRIPTIONS/SEMINARS	\$ 20	\$ 150	\$ 150	0.00%	\$ 150	0.00%
01-4152-2-4620.01	AS OFFICE SUPPLIES	\$ 282	\$ 200	\$ 200	0.00%	\$ 200	0.00%
01-4152-2-4625.01	AS POSTAGE	\$ 12	\$ 20	\$ 20	0.00%	\$ 20	0.00%
01-4152-2-4645.01	AS MILEAGE	\$ -	\$ 120	\$ 120	0.00%	\$ 120	0.00%
01-4152-2-4690.18	AS MISCELLANEOUS	\$ 58	\$ 50	\$ 50	0.00%	\$ 50	0.00%
01-4152-2-4691.11	AS ROCKINGHAM COUNTY COPIES	\$ 97	\$ 100	\$ 100	0.00%	\$ 100	0.00%
Totals for dept 4152-2 - ASSESSING		\$ 82,626	\$ 90,538	\$ 93,279	3.03%	\$ 91,885	1.49%

Dept 4153-1 - LEGAL

01-4153-1-4320.01	LEGAL EXPENSE	\$ 110,506	\$ 60,000	\$ 30,000	-50.00%	\$ 60,000	0.00%
Totals for dept 4153-1 - LEGAL		\$ 110,506	\$ 60,000	\$ 30,000	-50.00%	\$ 60,000	0.00%

Dept 4155-1 - PERSONNEL ADMINISTRATION

01-4155-1-4210.02	HEALTH/DENTAL INSURANCE	\$ 429,834	\$ 578,754	\$ 646,059	11.63%	\$ 646,059	11.63%
01-4155-1-4220.01	FICA	\$ 89,387	\$ 111,825	\$ 119,458	6.83%	\$ 116,869	4.51%
01-4155-1-4225.01	MEDICARE	\$ 31,900	\$ 38,790	\$ 40,256	3.78%	\$ 39,414	1.61%
01-4155-1-4230.01	NH RETIREMENT	\$ 150,201	\$ 154,779	\$ 166,583	7.63%	\$ 163,952	5.93%
01-4155-1-4230.02	NH RETIREMENT-POLICE	\$ 211,477	\$ 243,117	\$ 259,669	6.81%	\$ 254,695	4.76%
01-4155-1-4230.03	NH RETIREMENT-FIRE	\$ 39,514	\$ 51,668	\$ 36,896	-28.59%	\$ 36,290	-29.76%
01-4155-1-4290.01	STD/LTD	\$ 14,459	\$ 19,304	\$ 20,070	3.97%	\$ 19,726	2.19%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
01-4155-1-4290.02	LIFE INSURANCE/AD&D	\$ 4,246	\$ 5,000	\$ 5,000	0.00%	\$ 5,000	0.00%
01-4155-1-4340.20	BENEFITS ADMINISTRATION FEE	\$ 490	\$ 270	\$ 270	0.00%	\$ 270	0.00%
Totals for dept 4155-1 - PERSONNEL		\$ 971,508	\$ 1,203,507	\$ 1,294,261	7.54%	\$ 1,282,275	6.54%

Dept 4191-1 - PLANNING

01-4191-1-4110.12	PB PT CLERK	\$ 6,516	\$ 20,000	\$ 16,133	-19.34%	\$ 15,824	-20.88%
01-4191-1-4110.45	PB PLANNER	\$ 77,444	\$ 81,058	\$ 87,714	8.21%	\$ 86,029	6.13%
01-4191-1-4190.05	PB SNHPC PLANNER	\$ -	\$ 7,100	\$ 5,000	-29.58%	\$ 5,000	-29.58%
01-4191-1-4390.11	PB CONTRACT SERVICES	\$ -	\$ 50	\$ 50	0.00%	\$ 50	0.00%
01-4191-1-4390.12	PB TRAINING	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4191-1-4550.01	PB PRINTING	\$ 722	\$ 550	\$ 750	36.36%	\$ 750	36.36%
01-4191-1-4560.01	PB DUES/SUBSCRIPTIONS/SEMINARS	\$ 482	\$ 500	\$ 550	10.00%	\$ 550	10.00%
01-4191-1-4620.01	PB OFFICE SUPPLIES	\$ 419	\$ 300	\$ 400	33.33%	\$ 400	33.33%
01-4191-1-4625.01	PB POSTAGE	\$ 1,355	\$ 1,000	\$ 1,000	0.00%	\$ 1,000	0.00%
01-4191-1-4645.01	PB MILEAGE	\$ 425	\$ 350	\$ 450	28.57%	\$ 450	28.57%
01-4191-1-4670.01	PB BOOKS & PERIODICALS	\$ 73	\$ 100	\$ 100	0.00%	\$ 100	0.00%
01-4191-1-4675.01	PB ADVERTISING	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4191-1-4690.19	PB RECORDING FEES	\$ 611	\$ 550	\$ 550	0.00%	\$ 550	0.00%
01-4191-1-4690.20	PB MISCELLANEOUS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4191-1-4690.21	PB OFFICE EQUIPMENT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
Totals for dept 4191-1 - PLANNING		\$ 88,047	\$ 111,562	\$ 112,701	1.02%	\$ 110,707	-0.77%

Dept 4193-1 - ZONING

01-4193-1-4110.52	ZBA ADMIN ASST SALARIES	\$ 13,678	\$ 14,521	\$ 17,967	23.73%	\$ 17,625	21.38%
01-4193-1-4110.54	ZBA RECORDING SEC.	\$ 338	\$ 612	\$ 400	-34.64%	\$ 400	-34.64%
01-4193-1-4430.03	ZBA OFFICE EQUIPMENT MAINT.	\$ -	\$ 1	\$ -	-100.00%	\$ -	-100.00%
01-4193-1-4560.01	ZBA DUES/SUBSCRIPTIONS/SEMINAR	\$ 314	\$ 300	\$ 315	5.00%	\$ 315	5.00%
01-4193-1-4620.01	ZBA OFFICE SUPPLIES	\$ 893	\$ 300	\$ 900	200.00%	\$ 900	200.00%
01-4193-1-4625.01	ZBA POSTAGE	\$ 1,143	\$ 1,270	\$ 1,300	2.36%	\$ 1,300	2.36%
01-4193-1-4645.01	ZBA MILEAGE	\$ 16	\$ 50	\$ 55	10.00%	\$ 55	10.00%
01-4193-1-4670.01	ZBA BOOKS & PERIODICALS	\$ 65	\$ 200	\$ 75	-62.50%	\$ 75	-62.50%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS PROPOSED	BOS % CHANGE	BC PROPOSED	BC% CHANGE
01-4193-1-4675.01	ZBA ADVERTISING	\$ 1,293	\$ 1,000	\$ 2,400	140.00%	\$ 2,400	140.00%
01-4193-1-4690.22	ZBA RECORDING FEES	\$ 77	\$ 50	\$ 80	60.00%	\$ 80	60.00%
01-4193-1-4690.23	ZBA OFFICE EQUIPMENT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
Totals for dept 4193-1 - ZONING		\$ 17,817	\$ 18,305	\$ 23,493	28.34%	\$ 23,151	26.47%

Dept 4194-1 - GOVERNMENT

01-4194-1-4110.18	GB PART-TIME	\$ 21,697	\$ 25,693	\$ 22,269	-13.33%	\$ 20,760	-19.20%
01-4194-1-4110.55	GB SALARY MAINTENANCE	\$ 57,973	\$ 57,366	\$ 62,088	8.23%	\$ 60,882	6.13%
01-4194-1-4110.57	GB MAINT-CUSTODIAN	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4194-1-4110.58	GB HOUSEKEEPING	\$ 9,887	\$ 11,750	\$ 10,689	-9.03%	\$ 10,483	-10.78%
01-4194-1-4120.01	GB MAINTENANCE PART TIME	\$ 43,355	\$ 50,000	\$ 60,339	20.68%	\$ 73,148	46.30%
01-4194-1-4190.07	GB SNOW REMOVAL	\$ -	\$ 1,500	\$ 1,500	0.00%	\$ 1,500	0.00%
01-4194-1-4341.01	GB TELEPHONE	\$ 496	\$ 654	\$ 654	0.00%	\$ 654	0.00%
01-4194-1-4390.13	GB WATER TESTING	\$ 3,995	\$ 5,500	\$ 4,500	-18.18%	\$ 4,500	-18.18%
01-4194-1-4390.14	GB INSPECTIONS	\$ 4,045	\$ 9,000	\$ 4,500	-50.00%	\$ 4,500	-50.00%
01-4194-1-4390.15	GB PEST CONTROL	\$ 9,585	\$ 7,848	\$ 7,848	0.00%	\$ 7,848	0.00%
01-4194-1-4410.01	GB ELECTRICITY	\$ 29,482	\$ 35,656	\$ 36,000	0.96%	\$ 36,000	0.96%
01-4194-1-4411.01	GB HEATING OIL	\$ 25,735	\$ 26,160	\$ 26,160	0.00%	\$ 26,160	0.00%
01-4194-1-4411.02	GB PROPANE	\$ 8,443	\$ 13,080	\$ 11,000	-15.90%	\$ 11,000	-15.90%
01-4194-1-4412.01	GB BOTTLE WATER	\$ 3,152	\$ 2,000	\$ 1,250	-37.50%	\$ 1,250	-37.50%
01-4194-1-4413.01	GB SEWER & DRAIN	\$ 3,989	\$ 4,000	\$ 4,000	0.00%	\$ 4,000	0.00%
01-4194-1-4430.04	GB MAJOR PROJECTS	\$ 8,624	\$ 16,000	\$ 14,000	-12.50%	\$ 14,000	-12.50%
01-4194-1-4430.05	GB REPAIRS & MAINT	\$ 8,418	\$ 6,540	\$ 6,540	0.00%	\$ 6,540	0.00%
01-4194-1-4430.06	GB REPAIRS & MAINT (STEVENS)	\$ 2,368	\$ 2,180	\$ 2,180	0.00%	\$ 2,180	0.00%
01-4194-1-4430.07	GB REP & MNT-FIRE/SEC ALARM	\$ 9,575	\$ 9,000	\$ 9,000	0.00%	\$ 9,000	0.00%
01-4194-1-4430.08	GB REPAIRS & MAINT (KITCHEN)	\$ 4,036	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
01-4194-1-4430.09	GB REPAIRS & MAINT (HIGHWAY SH	\$ 906	\$ 1,000	\$ 1,000	0.00%	\$ 1,000	0.00%
01-4194-1-4430.10	GB REPAIRS & MAINT (POLICE)	\$ 605	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
01-4194-1-4430.11	GB REPAIRS & MAINT (FIRE)	\$ 3,055	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
01-4194-1-4430.12	GB REPAIRS & MAINT (TS)	\$ 1,108	\$ 545	\$ 545	0.00%	\$ 545	0.00%
01-4194-1-4430.12	GB WATER/HEATING SYSTEM	\$ 14,672	\$ 3,500	\$ 13,000	271.43%	\$ 13,000	271.43%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS PROPOSED	BOS % CHANGE	BC PROPOSED	BC% CHANGE
01-4194-1-4430.14	GB REPAIRS & MAINT (LIBRARY)	\$ 460	\$ 1,000	\$ 1,000	0.00%	\$ 1,000	0.00%
01-4194-1-4430.15	GB GROUNDSKEEPING	\$ 8,180	\$ 9,000	\$ 9,000	0.00%	\$ 9,000	0.00%
01-4194-1-4430.17	GB POST OFFICE - MAINT	\$ 228	\$ 2,000	\$ 1,500	-25.00%	\$ 1,500	-25.00%
01-4194-1-4430.18	GB MPR MAINT & REPAIRS	\$ 1,428	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
01-4194-1-4430.19	GB DAM MAINTENANCE	\$ 3,800	\$ 800	\$ 3,800	375.00%	\$ 3,800	375.00%
01-4194-1-4430.20	GB WASON POND MAINT & REPAIRS	\$ 3,544	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
01-4194-1-4430.22	GB SPRING HILL MAINTENANCE	\$ 38	\$ 500	\$ 500	0.00%	\$ 500	0.00%
01-4194-1-4430.23	GB GENERATOR MAINTENANCE	\$ 1,248	\$ 1,500	\$ 1,500	0.00%	\$ 1,500	0.00%
01-4194-1-4490.01	GB DUMPSTER	\$ 23	\$ 545	\$ 545	0.00%	\$ 545	0.00%
01-4194-1-4490.02	GB SIGNS	\$ -	\$ 50	\$ 50	0.00%	\$ 50	0.00%
01-4194-1-4610.01	GB SUPPLIES CONSUMABLES	\$ 11,684	\$ 6,000	\$ 6,000	0.00%	\$ 6,000	0.00%
01-4194-1-4635.01	GB GAS/OIL/DIESEL	\$ 2,422	\$ 3,052	\$ 3,052	0.00%	\$ 3,052	0.00%
01-4194-1-4660.01	GB TRUCK MAINT.	\$ 1,796	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
01-4194-1-4690.24	GB EQUIPMENT MAINT	\$ 7,968	\$ 5,000	\$ 5,000	0.00%	\$ 5,000	0.00%
01-4194-1-4740.01	GB EQUIPMENT PURCH	\$ 1,079	\$ 2,180	\$ 2,180	0.00%	\$ 2,180	0.00%
01-4194-1-4750.01	GB FURNITURE & FIXTURES	\$ 342	\$ 545	\$ 545	0.00%	\$ 545	0.00%
Totals for dept 4194-1 - GOVERNMENT		\$ 319,441	\$ 333,145	\$ 345,735	3.78%	\$ 355,623	6.75%

Dept 4194-2 - STEVENS HALL

01-4194-2-4341.01	STVNS TELEPHONE	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4194-2-4390.16	STVNS CONTRACT SERVICES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4194-2-4410.01	STVNS ELECTRICITY	\$ 1,373	\$ 1,744	\$ 1,744	0.00%	\$ 1,744	0.00%
01-4194-2-4411.03	STVNS HEAT/OIL/PROPANE	\$ 7,268	\$ 9,592	\$ 9,592	0.00%	\$ 9,592	0.00%
01-4194-2-4430.24	STVNS RESTORATION	\$ 1,000	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4194-2-4430.25	STVNS ELEVATOR	\$ 300	\$ 500	\$ 500	0.00%	\$ 500	0.00%
Totals for dept 4194-2 - STEVENS HALL		\$ 9,941	\$ 11,839	\$ 11,839	0.00%	\$ 11,839	0.00%

Dept 4195-1 - CEMETERIES

01-4195-1-4110.20	CEM SALARIES	\$ 4,860	\$ 6,000	\$ 9,900	65.00%	\$ 9,900	65.00%
01-4195-1-4110.21	CEM SEXTON SALARY	\$ 600	\$ 600	\$ 600	0.00%	\$ 600	0.00%
01-4195-1-4390.17	CEM CONTRACT SERVICES	\$ 2,025	\$ 2,000	\$ 1,000	-50.00%	\$ 1,000	-50.00%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
01-4195-1-4430.26	CEM EQUIPMENT MAINT	\$ 2,634	\$ 1,000	\$ 3,500	250.00%	\$ 3,500	250.00%
01-4195-1-4430.27	CEM REPAIR ROCK WALL	\$ 800	\$ 1	\$ 2,000	199900.00%	\$ 2,000	199900.00%
01-4195-1-4490.03	CEM FENCING	\$ -	\$ 1	\$ 3,333	333200.00%	\$ 3,333	333200.00%
01-4195-1-4490.04	CEM FLAGS	\$ 212	\$ 250	\$ 400	60.00%	\$ 400	60.00%
01-4195-1-4490.05	CEM TREES	\$ 1,800	\$ 750	\$ 1	-99.87%	\$ 1	-99.87%
01-4195-1-4635.01	CEM GAS/OIL/DIESEL	\$ 179	\$ 500	\$ 750	50.00%	\$ 750	50.00%
01-4195-1-4690.25	CEM MISCELLANEOUS	\$ 420	\$ 500	\$ 500	0.00%	\$ 500	0.00%
01-4195-1-4740.02	CEM EQUIPMENT	\$ 1,092	\$ 2,000	\$ 2,500	25.00%	\$ 2,500	25.00%
Totals for dept 4195-1 - CEMETERIES		\$ 14,622	\$ 13,602	\$ 24,484	80.00%	\$ 24,484	80.00%

Dept 4195-2 - GREAT HILL CEMETERY

01-4195-2-4690.27	GREAT HILL CEMETERY MISC.	\$ 3,125	\$ 2,000	\$ 3,700	85.00%	\$ 3,700	85.00%
Totals for dept 4195-2 - GREAT HILL C		\$ 3,125	\$ 2,000	\$ 3,700	85.00%	\$ 3,700	85.00%

Dept 4196-1 - INSURANCE

01-4196-1-4520.01	INS GENERAL LIABILITY	\$ 64,559	\$ 71,015	\$ 83,656	17.80%	\$ 83,656	17.80%
01-4196-1-4520.03	INS WORKERS COMP	\$ 43,069	\$ 42,638	\$ 48,010	12.60%	\$ 48,010	12.60%
01-4196-1-4520.04	INS DEDUCTABLE EXP	\$ 3,010	\$ 1,000	\$ 1,000	0.00%	\$ 1,000	0.00%
01-4196-1-4520.05	INS UNEMPLOYMENT	\$ 1,486	\$ 1,486	\$ 1,324	-10.90%	\$ 1,324	-10.90%
01-4196-1-4520.06	INS ANCILLARY INSURANCE	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
Totals for dept 4196-1 - INSURANCE		\$ 112,124	\$ 116,140	\$ 133,991	15.37%	\$ 133,991	15.37%

Dept 4197-1 - ADVERTISING AND REGIONAL ASSOCIATION

01-4197-1-4560.01	AD DUES/SUBSCRIPTIONS/SEMINARS	\$ 5,107	\$ 5,000	\$ 5,000	0.00%	\$ 5,000	0.00%
01-4197-1-4560.02	AD SO NH PLANNING COMMISSION	\$ 3,537	\$ 3,587	\$ 3,610	0.64%	\$ 3,610	0.64%
Totals for dept 4197-1 - ADVERTISING		\$ 8,644	\$ 8,587	\$ 8,610	0.27%	\$ 8,610	0.27%

Dept 4210-1 - POLICE

01-4210-1-4110.22	PD SALARY - CHIEF	\$ 104,770	\$ 110,053	\$ 119,121	8.24%	\$ 116,813	6.14%
01-4210-1-4110.23	PD SALARY FULL	\$ 428,097	\$ 500,000	\$ 522,627	4.53%	\$ 512,650	2.53%
01-4210-1-4110.24	PD SALARIES - OFFICE MANAGER	\$ 50,864	\$ 53,248	\$ 57,616	8.20%	\$ 56,514	6.13%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS PROPOSED	BOS % CHANGE	BC PROPOSED	BC% CHANGE
01-4210-1-4110.25	PD SALARIES -OFFICERS (PT)	\$ 43,937	\$ 41,500	\$ 44,000	6.02%	\$ 43,160	4.00%
01-4210-1-4140.01	PD SALARIES -OVERTIME	\$ 24,234	\$ 25,000	\$ 25,500	2.00%	\$ 25,500	2.00%
01-4210-1-4190.08	PD SALARIES -TOWN SPECIAL DET	\$ 3,183	\$ 2,750	\$ 2,750	0.00%	\$ 2,750	0.00%
01-4210-1-4190.09	PD SHIFT DIFFERENTIAL	\$ 11,479	\$ 13,040	\$ 19,864	52.33%	\$ 19,864	52.33%
01-4210-1-4190.13	PD LT	\$ 39,929	\$ 95,243	\$ 104,083	9.28%	\$ 102,066	7.16%
01-4210-1-4190.17	PD HOLIDAY COVERAGE	\$ 16,838	\$ 17,257	\$ 25,797	49.49%	\$ 24,199	40.23%
01-4210-1-4190.18	PD ON CALL SUPERVISOR	\$ 10,000	\$ 10,400	\$ 10,400	0.00%	\$ 10,400	0.00%
01-4210-1-4290.03	PD EDUCATION INCENTIVES	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
01-4210-1-4320.01	PD LEGAL EXPENSE	\$ -	\$ 1	\$ -	-100.00%	\$ -	-100.00%
01-4210-1-4341.01	PD TELEPHONE	\$ 4,903	\$ 5,400	\$ 6,240	15.56%	\$ 6,240	15.56%
01-4210-1-4390.18	PD CONFERENCES, CLASSES	\$ 6,117	\$ 6,000	\$ 6,000	0.00%	\$ 6,000	0.00%
01-4210-1-4390.19	PD HIRING/PSYCHOLOGICAL EXAMS	\$ 3,105	\$ 1,500	\$ 1,500	0.00%	\$ 1,500	0.00%
01-4210-1-4390.20	PD TRAINING SUPPLIES & EQUIP	\$ 2,420	\$ 3,750	\$ 3,750	0.00%	\$ 3,750	0.00%
01-4210-1-4430.28	PD RADAR REPAIR	\$ -	\$ 800	\$ 800	0.00%	\$ 800	0.00%
01-4210-1-4430.31	PD EQUIP & MAINT - VEHICLE	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4210-1-4430.38	PD REPAIR & MAINT - VEHICLE	\$ 10,267	\$ 17,500	\$ 17,500	0.00%	\$ 17,500	0.00%
01-4210-1-4430.39	PD OFFICE EQUIP MAINT	\$ 619	\$ 1,500	\$ 1,500	0.00%	\$ 1,500	0.00%
01-4210-1-4430.54	PD RADIO EQUIPMENT AND REPAIR	\$ 22,161	\$ 750	\$ 750	0.00%	\$ 750	0.00%
01-4210-1-4550.01	PD PRINTING	\$ 528	\$ 500	\$ 500	0.00%	\$ 500	0.00%
01-4210-1-4560.01	PD DUES/SUBSCRIPTIONS/SEMINARS	\$ 1,015	\$ 950	\$ 950	0.00%	\$ 950	0.00%
01-4210-1-4625.01	PD POSTAGE	\$ 289	\$ 500	\$ 500	0.00%	\$ 500	0.00%
01-4210-1-4635.01	PD GAS/OIL/DIESEL	\$ 23,047	\$ 26,000	\$ 26,000	0.00%	\$ 26,000	0.00%
01-4210-1-4670.01	PD BOOKS & PERIODICALS	\$ 206	\$ 400	\$ 400	0.00%	\$ 400	0.00%
01-4210-1-4680.01	PD UNIFORMS & EQUIP	\$ 8,325	\$ 7,250	\$ 7,250	0.00%	\$ 7,250	0.00%
01-4210-1-4690.28	PD MISCELLANEOUS	\$ 219	\$ 1,000	\$ 1,000	0.00%	\$ 1,000	0.00%
	Totals for dept 4210-1 - POLICE	\$ 816,552	\$ 942,293	\$ 1,006,399	6.80%	\$ 988,557	4.91%
Dept 4215-1 - AMBULANCE							
01-4215-1-4390.24	AM CONTRACT MED SERV	\$ 92,829	\$ 95,614	\$ 98,482	3.00%	\$ 98,482	3.00%
01-4215-1-4390.27	AM DISPATCHING SERVICES	\$ 37,265	\$ 38,383	\$ 39,534	3.00%	\$ 39,534	3.00%
	Totals for dept 4215-1 - AMBULANCE	\$ 130,094	\$ 133,997	\$ 138,016	3.00%	\$ 138,016	3.00%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
Dept 4215-2 - AMBULANCE							
01-4215-2-4390.35	AMBULANCE BILLING	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
	Totals for dept 4215-2 - AMBULANCE	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
Dept 4220-1 - FIRE							
01-4220-1-4110.27	FD SALARIES - DEPUTY CHIEF	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4220-1-4110.28	FD SALARIES - OFFICE MANAGER	\$ 53,175	\$ 54,558	\$ 58,781	7.74%	\$ 57,658	5.68%
01-4220-1-4110.29	FD SALARIES - DUTY OFFICER	\$ 6,600	\$ 10,000	\$ 10,400	4.00%	\$ 10,400	4.00%
01-4220-1-4110.30	FD SALARIES - ON CALL FF	\$ 29,426	\$ 75,000	\$ 50,000	-33.33%	\$ 50,000	-33.33%
01-4220-1-4110.31	FD SALARIES - CHIEF	\$ 95,659	\$ 97,739	\$ 103,667	6.07%	\$ 101,670	4.02%
01-4220-1-4110.32	FD SALARIES - DAYTIME	\$ 24,431	\$ 65,000	\$ 65,000	0.00%	\$ 57,600	-11.38%
01-4220-1-4110.33	FD SALARIES - CAPTAINS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4220-1-4110.34	FD SALARIES - LIEUTENANTS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4220-1-4140.02	FD OVERTIME	\$ 4,222	\$ 7,500	\$ 7,500	0.00%	\$ 7,500	0.00%
01-4220-1-4140.05	FD EMS COORDINATION	\$ -	\$ 2,500	\$ 1	-99.96%	\$ 1	-99.96%
01-4220-1-4341.02	FD ADMIN TELEPHONE	\$ 1,100	\$ 860	\$ 2,100	144.19%	\$ 2,100	144.19%
01-4220-1-4341.03	FD VERIZON	\$ 2,774	\$ 3,000	\$ 3,000	0.00%	\$ 3,000	0.00%
01-4220-1-4350.01	FD MEDICAL SERVICES	\$ 1,657	\$ 6,500	\$ 6,500	0.00%	\$ 6,500	0.00%
01-4220-1-4390.28	FD EMS CONTRACT SERVICE	\$ 4,253	\$ 4,400	\$ 4,400	0.00%	\$ 4,400	0.00%
01-4220-1-4390.29	FD TRAINING/EDUCATION MATERIAL	\$ 4,148	\$ 7,500	\$ 7,000	-6.67%	\$ 7,000	-6.67%
01-4220-1-4390.30	FD FIRE PREV. INSPECTIONS	\$ 4,675	\$ 1,500	\$ 2,000	33.33%	\$ 2,000	33.33%
01-4220-1-4390.31	FD ANNUAL TESTING	\$ 5,749	\$ 9,000	\$ 9,000	0.00%	\$ 8,000	-11.11%
01-4220-1-4410.01	FD ELECTRICITY	\$ 5,911	\$ 7,500	\$ 6,500	-13.33%	\$ 6,500	-13.33%
01-4220-1-4411.04	FD HEAT/ PROPANE	\$ 7,321	\$ 8,000	\$ 8,000	0.00%	\$ 8,000	0.00%
01-4220-1-4430.40	FD RADIO REPAIR & MAINT	\$ 3,022	\$ 2,500	\$ 2,500	0.00%	\$ 2,500	0.00%
01-4220-1-4430.41	FD BUILDING MAINT	\$ 7,328	\$ 3,500	\$ 3,500	0.00%	\$ 3,500	0.00%
01-4220-1-4560.01	FD DUES/SUBSCRIPTIONS/SEMINARS	\$ 3,057	\$ 3,500	\$ 3,500	0.00%	\$ 3,500	0.00%
01-4220-1-4620.01	FD OFFICE SUPPLIES	\$ 3,024	\$ 3,200	\$ 3,200	0.00%	\$ 3,200	0.00%
01-4220-1-4635.01	FD GAS/OIL/DIESEL	\$ 9,008	\$ 11,000	\$ 10,000	-9.09%	\$ 10,000	-9.09%
01-4220-1-4660.02	FD VEHICLE MAINTENANCE	\$ 22,519	\$ 19,000	\$ 20,000	5.26%	\$ 20,000	5.26%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
01-4220-1-4660.03	FD VEHICLE REPAIRS	\$ 6,264	\$ 17,000	\$ 15,000	-11.76%	\$ 15,000	-11.76%
01-4220-1-4680.03	FD UNIFORMS & EQUIP	\$ 1,129	\$ 1,500	\$ 1,500	0.00%	\$ 1,500	0.00%
01-4220-1-4680.04	FD PPE	\$ 720	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
01-4220-1-4690.29	FD SPECIAL DETAILS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4220-1-4690.30	FD EQUIPMENT	\$ 15,013	\$ 4,000	\$ 4,000	0.00%	\$ 4,000	0.00%
01-4220-1-4690.31	FD HAZMAT EQUIPMENT	\$ 1,778	\$ 1,000	\$ 1	-99.90%	\$ 1	-99.90%
01-4220-1-4690.32	FD EMS SUPPLIES & EQUIP	\$ 9,480	\$ 7,000	\$ 7,000	0.00%	\$ 7,000	0.00%
	Totals for dept 4220-1 - FIRE	\$ 333,443	\$ 435,761	\$ 416,054	-4.52%	\$ 404,534	-7.17%
Dept 4220-3 - FIRE							
01-4220-3-4110.35	FF SALARIES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4220-3-4430.42	FF EQUIPMENT REPAIR	\$ 940	\$ 1,000	\$ 1,000	0.00%	\$ 1,000	0.00%
01-4220-3-4690.33	FF EQUIPMENT	\$ 267	\$ 1,000	\$ 1,000	0.00%	\$ 1,000	0.00%
	Totals for dept 4220-3 - FIRE	\$ 1,207	\$ 2,001	\$ 2,001	0.00%	\$ 2,001	0.00%
Dept 4240-1 - BUILDING INSPECTION							
01-4240-1-4110.36	BI SALARIES	\$ 68,504	\$ 70,845	\$ 76,669	8.22%	\$ 75,192	6.14%
01-4240-1-4110.38	BI ADMINISTRATIVE ASSISTANT	\$ 40,986	\$ 43,992	\$ 41,538	-5.58%	\$ 41,538	-5.58%
01-4240-1-4340.22	BI ELECTRONIC PAYMENT FEES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4240-1-4341.01	BI TELEPHONE	\$ 556	\$ 600	\$ 600	0.00%	\$ 600	0.00%
01-4240-1-4390.36	BI CONTRACT SERVICES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4240-1-4390.37	BI TRAINING	\$ 605	\$ 400	\$ 425	6.25%	\$ 425	6.25%
01-4240-1-4550.01	BI PRINTING	\$ -	\$ 200	\$ 200	0.00%	\$ 200	0.00%
01-4240-1-4560.01	BI DUES/SUBSCRIPTIONS/SEMINARS	\$ 646	\$ 1,750	\$ 1,775	1.43%	\$ 1,775	1.43%
01-4240-1-4620.01	BI OFFICE SUPPLIES	\$ 32	\$ 200	\$ 200	0.00%	\$ 200	0.00%
01-4240-1-4620.03	BI CODE BOOKS	\$ 654	\$ 500	\$ 500	0.00%	\$ 500	0.00%
01-4240-1-4620.04	BI OFFICE EQUIPMENT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4240-1-4625.01	BI POSTAGE	\$ 9	\$ 25	\$ 25	0.00%	\$ 25	0.00%
01-4240-1-4630.01	BI OFFICE EQUIP MAINT	\$ 210	\$ 100	\$ 100	0.00%	\$ 100	0.00%
01-4240-1-4635.01	BI GAS/OIL/DIESEL	\$ 1,173	\$ 1,500	\$ 1,550	3.33%	\$ 1,550	3.33%
01-4240-1-4645.01	BI MILEAGE	\$ 133	\$ 1,750	\$ 500	-71.43%	\$ 500	-71.43%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
01-4240-1-4680.05	BI SAFETY GLASSES/BOOTS	\$ -	\$ 175	\$ 180	2.86%	\$ 180	2.86%
01-4240-1-4690.34	BI MISCELLANEOUS	\$ -	\$ 50	\$ 50	0.00%	\$ 50	0.00%
Totals for dept 4240-1 - BUILDING IN:		\$ 113,508	\$ 122,090	\$ 124,315	1.82%	\$ 122,838	0.61%

Dept 4290-1 - EMERGENCY MANAGEMENT

01-4290-1-4341.01	EM JETPACK/INTERNET	\$ 481	\$ 480	\$ 480	0.00%	\$ 480	0.00%
01-4290-1-4390.38	EM EOP GRANT EXPENSES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4290-1-4390.39	EM OPS HAZMAT MUTUAL AID	\$ 7,327	\$ 7,700	\$ 7,500	-2.60%	\$ 7,500	-2.60%
01-4290-1-4390.40	EM HOUSE NUMBERING	\$ 403	\$ 1,000	\$ 1,000	0.00%	\$ 1,000	0.00%
01-4290-1-4630.02	EM EQUIP REPAIRS & MAINT	\$ 1,430	\$ 2,500	\$ 2,000	-20.00%	\$ 2,000	-20.00%
Totals for dept 4290-1 - EMERGENCY		\$ 9,641	\$ 11,681	\$ 10,981	-5.99%	\$ 10,981	-5.99%

Dept 4312-1 - HIGHWAYS AND STREETS

01-4312-1-4110.10	HSB SUPERVISOR	\$ -	\$ 89,502	\$ 94,952	6.09%	\$ 93,122	4.04%
01-4312-1-4110.39	HSB SALARIES	\$ 94,290	\$ 111,779	\$ 125,424	12.21%	\$ 124,113	11.03%
01-4312-1-4110.60	HSB ON-CALL STIPEND	\$ 9,000	\$ 10,400	\$ 10,400	0.00%	\$ 10,400	0.00%
01-4312-1-4140.03	HSB PLOWING OT	\$ 29,731	\$ 11,000	\$ 18,774	70.67%	\$ 18,774	70.67%
01-4312-1-4140.04	HSB REGULAR OT	\$ 777	\$ 1,000	\$ 1,707	70.70%	\$ 1,707	70.70%
01-4312-1-4140.06	HSB SEASONAL	\$ -	\$ -	\$ 14,400	#DIV/0!	\$ 14,400	#DIV/0!
01-4312-1-4190.15	HSB ROAD AGENT STIPEND	\$ 15,275	\$ 1	\$ -	-100.00%	\$ -	-100.00%
01-4312-1-4190.16	HSB CONTRACTED SERVICES	\$ 3,000	\$ 3,200	\$ 3,200	0.00%	\$ 3,200	0.00%
01-4312-1-4310.01	HSB SURVEYING/ENGINEERING	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ 5,000	0.00%
01-4312-1-4350.02	HSB DRUG TESTING	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4312-1-4410.01	HSB ELECTRICITY	\$ 1,646	\$ 2,300	\$ 2,300	0.00%	\$ 2,300	0.00%
01-4312-1-4411.05	HSB HEAT/FUEL	\$ 2,744	\$ 5,200	\$ 5,200	0.00%	\$ 5,200	0.00%
01-4312-1-4490.06	HSB SAND/GRAVEL	\$ 23,528	\$ 32,320	\$ 32,320	0.00%	\$ 32,320	0.00%
01-4312-1-4490.07	HSB PLOWING	\$ 247,076	\$ 220,000	\$ 242,000	10.00%	\$ 220,000	0.00%
01-4312-1-4490.08	HSB CULVERTS	\$ 8,569	\$ 10,000	\$ 10,000	0.00%	\$ 10,000	0.00%
01-4312-1-4490.09	HSB SALT	\$ 124,446	\$ 70,000	\$ 82,000	17.14%	\$ 70,000	0.00%
01-4312-1-4490.10	HSB ASPHALT	\$ 4,121	\$ 37,000	\$ 37,000	0.00%	\$ 37,000	0.00%
01-4312-1-4490.11	HSB HIRED EQUIPMENT	\$ 31,420	\$ 50,000	\$ 50,000	0.00%	\$ 50,000	0.00%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
01-4312-1-4490.12	HSB DIRT RD. MAINT.	\$ 44,455	\$ 38,000	\$ 38,000	0.00%	\$ 38,000	0.00%
01-4312-1-4490.13	HSB HOT PATCH	\$ 14,983	\$ 40,000	\$ 32,000	-20.00%	\$ 32,000	-20.00%
01-4312-1-4490.14	HSB ROADSIDE CLEANUP	\$ 39,032	\$ 20,000	\$ 40,000	100.00%	\$ 40,000	100.00%
01-4312-1-4490.15	HSB CRACK FILLING	\$ -	\$ 20,000	\$ 20,000	0.00%	\$ 20,000	0.00%
01-4312-1-4610.03	HSB SIGNS	\$ 1,746	\$ 3,000	\$ 3,000	0.00%	\$ 3,000	0.00%
01-4312-1-4620.01	HSB OFFICE SUPPLIES	\$ 157	\$ 200	\$ 200	0.00%	\$ 200	0.00%
01-4312-1-4620.02	HSB SUPPLIES	\$ 3,187	\$ 2,050	\$ 2,460	20.00%	\$ 2,460	20.00%
01-4312-1-4630.02	HSB EQUIP REPAIRS & MAINT	\$ 25,157	\$ 20,000	\$ 20,000	0.00%	\$ 20,000	0.00%
01-4312-1-4630.04	HSB RADIO EQUIP REPAIR	\$ -	\$ 1,100	\$ 1,210	10.00%	\$ 1,210	10.00%
01-4312-1-4635.01	HSB GAS/OIL/DIESEL	\$ 17,227	\$ 17,600	\$ 17,600	0.00%	\$ 17,600	0.00%
01-4312-1-4690.35	HSB EQUIPMENT	\$ 10,910	\$ 5,000	\$ 5,000	0.00%	\$ 5,000	0.00%
01-4312-1-4690.36	HSB MISCELLANEOUS	\$ 139	\$ 300	\$ 300	0.00%	\$ 300	0.00%
Totals for dept 4312-1 - HIGHWAYS A		\$ 752,616	\$ 825,953	\$ 914,448	10.71%	\$ 877,307	6.22%

Dept 4316-1 - STREET LIGHTING

01-4316-1-4410.01	SL ELECTRICITY	\$ 3,884	\$ 3,900	\$ 3,900	0.00%	\$ 3,900	0.00%
Totals for dept 4316-1 - STREET LIGH		\$ 3,884	\$ 3,900	\$ 3,900	0.00%	\$ 3,900	0.00%

Dept 4324-1 - SOLID WASTE DISPOSAL

01-4324-1-4110.40	TS SALARIES	\$ 88,569	\$ 75,000	\$ 92,783	23.71%	\$ 82,783	10.38%
01-4324-1-4341.01	TS TELEPHONE	\$ 556	\$ 600	\$ 600	0.00%	\$ 600	0.00%
01-4324-1-4390.42	TS CONTRACTED SERVICES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4324-1-4390.43	TS OPERATOR CERTIFICATION	\$ 525	\$ 400	\$ 550	37.50%	\$ 550	37.50%
01-4324-1-4390.44	TS PORTABLE TOILETS	\$ 2,350	\$ 2,000	\$ 2,250	12.50%	\$ 2,250	12.50%
01-4324-1-4390.56	TS SITE WORK	\$ -	\$ 150	\$ 150	0.00%	\$ 150	0.00%
01-4324-1-4390.57	TS HAZ WASTE COLLECTION	\$ 6,587	\$ 5,000	\$ 9,000	80.00%	\$ 9,000	80.00%
01-4324-1-4390.58	TS TRANSPORT & TIPPING	\$ 85,535	\$ 85,000	\$ 88,400	4.00%	\$ 88,400	4.00%
01-4324-1-4390.59	TS FLUORESCENT BULB DISPOSAL	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4324-1-4390.60	TS SOLID FILL DISPOSAL	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4324-1-4410.01	TS ELECTRICITY	\$ 2,444	\$ 2,700	\$ 2,700	0.00%	\$ 2,700	0.00%
01-4324-1-4430.43	TS FACILITY MAINTENANCE	\$ 3,796	\$ 1,400	\$ 2,400	71.43%	\$ 2,400	71.43%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
01-4324-1-4430.44	TS FACILITY IMPROVEMENT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4324-1-4430.45	TS SNOW REMOVAL	\$ 7,100	\$ 7,358	\$ 7,500	1.93%	\$ 7,500	1.93%
01-4324-1-4490.16	TS MOWING	\$ 1,600	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
01-4324-1-4560.01	TS DUES/SUBSCRIPTIONS/SEMINARS	\$ 1,079	\$ 300	\$ 400	33.33%	\$ 400	33.33%
01-4324-1-4610.04	TS DUMP STICKER	\$ 224	\$ 109	\$ 109	0.00%	\$ 109	0.00%
01-4324-1-4634.01	TS DIESEL FOR EQUIPMENT	\$ 823	\$ 245	\$ 400	63.27%	\$ 400	63.27%
01-4324-1-4635.01	TS GAS/OIL/DIESEL	\$ 14	\$ 1	\$ 50	4900.00%	\$ 50	4900.00%
01-4324-1-4645.01	TS MILEAGE	\$ 271	\$ 55	\$ 300	445.45%	\$ 300	445.45%
01-4324-1-4690.37	TS SUPPLIES & EQUIP	\$ 8,524	\$ 2,400	\$ 4,000	66.67%	\$ 4,000	66.67%
01-4324-1-4690.38	TS SIGNS	\$ 269	\$ 50	\$ 250	400.00%	\$ 250	400.00%
Totals for dept 4324-1 - SOLID WASTE		\$ 210,266	\$ 184,772	\$ 213,846	15.74%	\$ 203,846	10.32%

Dept 4324-2 - RECYCLING

01-4324-2-4390.45	RECY SCRAP METAL	\$ 3,273	\$ 3,270	\$ 3,270	0.00%	\$ 3,270	0.00%
01-4324-2-4390.46	RECY AUTO BATTERIES HAULING	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4324-2-4390.47	RECY TV, COMPUTERS	\$ 3,071	\$ 2,180	\$ 2,180	0.00%	\$ 2,180	0.00%
01-4324-2-4390.48	RECY PROPANE CYLINDER DISPOSAL	\$ 477	\$ 136	\$ 136	0.00%	\$ 136	0.00%
01-4324-2-4390.49	RECY ALUMINUM CANS HAULING	\$ -	\$ 191	\$ 191	0.00%	\$ 191	0.00%
01-4324-2-4390.50	RECY PLASTICS RENT & HAULING	\$ 9,247	\$ 8,500	\$ 8,500	0.00%	\$ 8,500	0.00%
01-4324-2-4390.51	RECY COMINGLED CANS	\$ 722	\$ 709	\$ 709	0.00%	\$ 709	0.00%
01-4324-2-4390.52	RECY PAPER	\$ 19,415	\$ 14,000	\$ 14,000	0.00%	\$ 14,000	0.00%
01-4324-2-4390.53	RECY FREON, APPLIANCE	\$ 1,208	\$ 1,090	\$ 1,090	0.00%	\$ 1,090	0.00%
01-4324-2-4390.54	RECY TIRE REMOVAL	\$ -	\$ 500	\$ 1,000	100.00%	\$ 1,000	100.00%
01-4324-2-4390.55	RECY GLASS	\$ 3,484	\$ 5,500	\$ 5,500	0.00%	\$ 5,500	0.00%
Totals for dept 4324-2 - RECYCLING		\$ 40,897	\$ 36,077	\$ 36,577	1.39%	\$ 36,577	1.39%

Dept 4325-1 - SOLID WASTE CLEANUP

01-4325-1-4330.17	LF MONITORING WELLS	\$ 9,370	\$ 12,150	\$ 14,400	18.52%	\$ 14,400	18.52%
01-4325-1-4330.18	LF CAP MAINT	\$ 6,245	\$ 1,500	\$ 1,500	0.00%	\$ 1,500	0.00%
01-4325-1-4330.19	LF ILLEGAL DUMPING	\$ -	\$ 1,500	\$ 750	-50.00%	\$ 750	-50.00%
Totals for dept 4325-1 - SOLID WASTE		\$ 15,615	\$ 15,150	\$ 16,650	9.90%	\$ 16,650	9.90%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
Dept 4414-1 - ANIMAL CONTROL							
01-4414-1-4110.59	ACO WP RANGER	\$ 10,330	\$ 10,000	\$ 12,792	27.92%	\$ 12,545	25.45%
01-4414-1-4390.61	ACO ANIMAL CONTROL EXP	\$ 4,568	\$ 5,000	\$ 5,200	4.00%	\$ 5,200	4.00%
	Totals for dept 4414-1 - ANIMAL CON	\$ 14,898	\$ 15,000	\$ 17,992	19.95%	\$ 17,745	18.30%
Dept 4419-1 - OTHER HEALTH							
01-4419-1-4309.70	WR SEACOAST CHILD ADVOCACY	\$ 300	\$ 300	\$ 300	0.00%	\$ 300	0.00%
01-4419-1-4309.71	WR REGIONAL TRANSIT	\$ 6,019	\$ 6,019	\$ 6,019	0.00%	\$ 6,019	0.00%
01-4419-1-4309.72	WR COMMUNITY HEALTH SERVICES	\$ -	\$ 1,200	\$ -	-100.00%	\$ -	-100.00%
01-4419-1-4309.73	WR UPPER ROOM	\$ 1,481	\$ 1,481	\$ 1,481	0.00%	\$ 1,481	0.00%
01-4419-1-4309.74	WAYPOINT	\$ 600	\$ 600	\$ 600	0.00%	\$ 600	0.00%
01-4419-1-4309.75	WR HOME HEALTH & HOSPICE	\$ -	\$ 1	\$ -	-100.00%	\$ -	-100.00%
01-4419-1-4390.62	WR AMERICAN RED CROSS	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
01-4419-1-4390.63	WR CENTER FOR LIFE MANAGEMENT	\$ -	\$ 5,000	\$ -	-100.00%	\$ -	-100.00%
01-4419-1-4390.65	WR CAREGIVERS PROGRAM	\$ 2,150	\$ 2,150	\$ 2,150	0.00%	\$ 2,150	0.00%
01-4419-1-4390.66	WR HAVEN	\$ 2,400	\$ 2,400	\$ 2,400	0.00%	\$ 2,400	0.00%
01-4419-1-4390.67	WR FRIENDS PROGRAM	\$ 100	\$ 100	\$ 100	0.00%	\$ 100	0.00%
01-4419-1-4390.68	WR SON SHINE SOUP KITCHEN	\$ -	\$ 1	\$ -	-100.00%	\$ -	-100.00%
01-4419-1-4390.69	WR AIDS RESPONSE SEACOAST	\$ 500	\$ 500	\$ 500	0.00%	\$ 500	0.00%
	Totals for dept 4419-1 - OTHER HEAL	\$ 15,550	\$ 21,752	\$ 15,550	-28.51%	\$ 15,550	-28.51%
Dept 4442-1 - DIRECT ASSISTANCE							
01-4442-1-4309.76	GA BURIAL ALLOTMENT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4442-1-4309.77	GA FOOD	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4442-1-4309.78	GA RENT	\$ 1,300	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4442-1-4341.01	GA TELEPHONE	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4442-1-4350.03	GA MEDICAL	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4442-1-4410.01	GA ELECTRICITY	\$ 6,418	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4442-1-4411.06	GA FUEL	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4442-1-4690.39	GA MISCELLANEOUS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS PROPOSED	BOS % CHANGE	BC PROPOSED	BC% CHANGE
Totals for dept 4442-1 - DIRECT ASSI		\$ 7,718	\$ 8	\$ 8	0.00%	\$ 8	0.00%
Dept 4444-1 - INTERGOVERNMENTAL WELFARE PAYMENTS							
01-4444-1-4309.79	WR IG CAP	\$ -	\$ 3,712	\$ 3,712	0.00%	\$ 3,712	0.00%
01-4444-1-4309.80	WR IG MEALS ON WHEELS	\$ 800	\$ 800	\$ 800	0.00%	\$ 800	0.00%
Totals for dept 4444-1 - INTERGOVER		\$ 800	\$ 4,512	\$ 4,512	0.00%	\$ 4,512	0.00%
Dept 4520-1 - PARKS AND RECREATION							
01-4520-1-4110.41	REC SALARIES	\$ 53,962	\$ 54,000	\$ 59,680	10.52%	\$ 58,349	8.05%
01-4520-1-4110.42	REC SUMMER WAGES	\$ 15,868	\$ 15,000	\$ 15,000	0.00%	\$ 15,000	0.00%
01-4520-1-4309.81	REC TRASH REMOVAL	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4520-1-4309.82	REC PORTABLES	\$ 559	\$ 1,400	\$ 1,400	0.00%	\$ 1,400	0.00%
01-4520-1-4309.83	REC NEW HIRE BACKGROUND CHECK	\$ 987	\$ 500	\$ 500	0.00%	\$ 500	0.00%
01-4520-1-4309.84	REC TRAINING	\$ 570	\$ 500	\$ 600	20.00%	\$ 600	20.00%
01-4520-1-4309.85	REC SENIOR REC PROGRAMS	\$ 6,195	\$ 6,500	\$ 6,675	2.69%	\$ 6,675	2.69%
01-4520-1-4341.01	REC TELEPHONE	\$ 545	\$ 1,050	\$ 650	-38.10%	\$ 650	-38.10%
01-4520-1-4410.01	REC ELECTRICITY	\$ 863	\$ 2,250	\$ 2,250	0.00%	\$ 2,250	0.00%
01-4520-1-4430.46	REC IMPROV/ADD - BUILDINGS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4520-1-4430.47	REC ATHLETIC FIELDS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4520-1-4560.01	REC DUES/SUBSCRIPTIONS/SEMINAR	\$ 288	\$ 500	\$ 500	0.00%	\$ 500	0.00%
01-4520-1-4610.05	REC SUPPLIES & EQUIP	\$ 2,122	\$ 2,500	\$ 2,500	0.00%	\$ 2,500	0.00%
01-4520-1-4645.01	REC MILEAGE	\$ 154	\$ 800	\$ 800	0.00%	\$ 800	0.00%
Totals for dept 4520-1 - PARKS AND F		\$ 82,113	\$ 85,003	\$ 90,558	6.54%	\$ 89,227	4.97%
Dept 4520-2 - WASON POND COMMISSION-REC							
01-4520-2-4110.59	WP RANGER	\$ 490	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
01-4520-2-4309.86	WP TRASH REMOVAL	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4520-2-4309.87	WP CONTRACT SERVICES	\$ 400	\$ 300	\$ 400	33.33%	\$ 400	33.33%
01-4520-2-4309.88	WP PORTABLE TOILETS/PLAYGROUN	\$ 2,340	\$ 3,400	\$ 3,400	0.00%	\$ 3,400	0.00%
01-4520-2-4430.49	WP ATHLETIC FIELDS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4520-2-4430.50	WP PLAYGROUND	\$ 97	\$ 500	\$ 3,500	600.00%	\$ 3,500	600.00%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
01-4520-2-4430.51	WP FIELD IMPROVEMENTS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4520-2-4431.01	WP ELECTRICITY	\$ 849	\$ 1,390	\$ 1,390	0.00%	\$ 1,390	0.00%
01-4520-2-4620.01	WP SUPPLIES	\$ 255	\$ 250	\$ 250	0.00%	\$ 250	0.00%
01-4520-2-4690.40	WP SIGNS	\$ 48	\$ 100	\$ 100	0.00%	\$ 100	0.00%
Totals for dept 4520-2 - WASON PON		\$ 4,479	\$ 5,943	\$ 9,043	52.16%	\$ 9,043	52.16%

Dept 4535-1 - WP CARETAKER COTTAGE

01-4535-1-4431.01	CA ELECTRICITY	\$ 530	\$ 650	\$ 650	0.00%	\$ 650	0.00%
Totals for dept 4535-1 - WP CARETAK		\$ 530	\$ 650	\$ 650	0.00%	\$ 650	0.00%

Dept 4540-1 - WP BATH HOUSE

01-4540-1-4430.52	BH REPAIRS & MAINT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4540-1-4431.01	BH ELECTRICITY	\$ 206	\$ 220	\$ 220	0.00%	\$ 220	0.00%
Totals for dept 4540-1 - WP BATH HO		\$ 206	\$ 221	\$ 221	0.00%	\$ 221	0.00%

Dept 4541-1 - WASON POND COMMISSION

01-4541-1-4309.89	WPC REC. DEVELOPMENT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4541-1-4309.90	WPC CONSERVATION DEVELOPMENT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4541-1-4309.91	WPC CULTURAL RESOURCES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4541-1-4309.92	WPC SCENIC RESOURCES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4541-1-4309.93	WPC PUBLIC SAFETY EMER	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4541-1-4309.94	WPC UTILITY DECOM.	\$ -	\$ 150	\$ 150	0.00%	\$ 150	0.00%
01-4541-1-4430.53	WPC DAM MAINT	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4541-1-4430.56	WPC BEACH MAINTENANCE	\$ 618	\$ 1,500	\$ 1	-99.93%	\$ 1	-99.93%
01-4541-1-4690.41	WPC MISC.	\$ 25	\$ 100	\$ 500	400.00%	\$ 500	400.00%
Totals for dept 4541-1 - WASON PON		\$ 643	\$ 1,756	\$ 657	-62.59%	\$ 657	-62.59%

Dept 4550-1 - LIBRARY

01-4550-1-4680.06	LIB CHESTER PUBLIC LIBRARY	\$ 186,620	\$ 195,220	\$ 202,850	3.91%	\$ 202,850	3.91%
Totals for dept 4550-1 - LIBRARY		\$ 186,620	\$ 195,220	\$ 202,850	3.91%	\$ 202,850	3.91%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
Dept 4583-1 - PATRIOTIC PURPOSES							
01-4583-1-4309.95	PATRIOTIC	\$ 471	\$ 500	\$ 500	0.00%	\$ 500	0.00%
Totals for dept 4583-1 - PATRIOTIC PI		\$ 471	\$ 500	\$ 500	0.00%	\$ 500	0.00%
Dept 4585-1 - PACT							
01-4585-1-4622.01	CABLE BLDG SUPPLIES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
Totals for dept 4585-1 - PACT		\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
Dept 4586-1 - CHESTER SENIOR CITIZENS							
01-4586-1-4680.07	SR CHESTER SENIOR CITIZENS	\$ 15,000	\$ 15,000	\$ 15,000	0.00%	\$ 15,000	0.00%
Totals for dept 4586-1 - CHESTER SEI		\$ 15,000	\$ 15,000	\$ 15,000	0.00%	\$ 15,000	0.00%
Dept 4587-1 - TOWN FAIR FIREWORKS							
01-4587-1-4680.08	TOWN FAIR FIREWORKS	\$ 7,000	\$ 7,000	\$ 8,000	14.29%	\$ 8,000	14.29%
Totals for dept 4587-1 - TOWN FAIR F		\$ 7,000	\$ 7,000	\$ 8,000	14.29%	\$ 8,000	14.29%
Dept 4610-1 - SPRING HILL FARM							
01-4610-1-4680.09	SHF SPRING HILL FARM	\$ 2,904	\$ 3,000	\$ 4,000	33.33%	\$ 4,000	33.33%
01-4610-1-4680.10	SHF ADVISORY COMMITTEE	\$ 408	\$ 1,500	\$ 1,700	13.33%	\$ 1,700	13.33%
Totals for dept 4610-1 - SPRING HILL		\$ 3,312	\$ 4,500	\$ 5,700	26.67%	\$ 5,700	26.67%
Dept 4619-1 - CONSERVATION COMMISSION							
01-4619-1-4110.43	CONS ADMIN SALARIES	\$ -	\$ -	\$ 1,481	#DIV/0!	\$ 1,453	#DIV/0!
01-4619-1-4309.01	CONS EASEMENT MONITORING	\$ 51	\$ 1	\$ -	-100.00%	\$ -	-100.00%
01-4619-1-4309.98	CONS DUES	\$ 325	\$ 600	\$ 600	0.00%	\$ 600	0.00%
01-4619-1-4550.01	CONS PRINTING	\$ 94	\$ 100	\$ 80	-20.00%	\$ 80	-20.00%
01-4619-1-4560.01	CONS SEMINARS	\$ 250	\$ 250	\$ 300	20.00%	\$ 300	20.00%
01-4619-1-4680.11	UNEXPENDED AT Y/E-XFER TO CC	\$ 458	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
01-4619-1-4690.42	CONS MISCELLANEOUS	\$ 21	\$ 50	\$ 1	-98.00%	\$ 1	-98.00%
Totals for dept 4619-1 - CONSERVATI		\$ 1,199	\$ 1,001	\$ 2,462	145.95%	\$ 2,434	143.16%

		FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25
		ACTUAL	BUDGET	BOS	BOS %	BC	BC%
				PROPOSED	CHANGE	PROPOSED	CHANGE
Dept 4620-1 - AGRICULTURAL COMMISSION							
01-4620-1-4110.44	AC ADMIN SALARIES	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4620-1-4550.01	AC PRINTING	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4620-1-4560.01	AC DUES/SUBSCRIPTIONS/SEMINARS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4620-1-4625.01	AC POSTAGE	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
01-4620-1-4690.43	AC MISCELLANEOUS	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
	Totals for dept 4620-1 - AGRICULTUR	\$ -	\$ 5	\$ 5	0.00%	\$ 5	0.00%
Dept 4711-1 - PRINCIPAL LONG TERM BONDS AND NOTES							
01-4711-1-4340.12	PRINCIPAL - TAN	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
	Totals for dept 4711-1 - PRINCIPAL LC	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
Dept 4723-1 - INT. ON TAX AND REV ANTICIPATION NOTES							
01-4723-1-4340.13	INTEREST - TAN	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
	Totals for dept 4723-1 - INT. ON TAX /	\$ -	\$ 1	\$ 1	0.00%	\$ 1	0.00%
TOTAL APPROPRIATIONS		\$5,170,666	\$5,732,612	\$ 6,083,107	6.11%	\$6,007,974	4.80%



Proposed Budget

Chester

For the period beginning July 1, 2024 and ending June 30, 2025

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: _____

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Rob Varsabona	Member	
Kathy Guilmette	Vice-Chair	
BETH SWANSON	BC MEMBER	
Charlotte Lister	Budget Committee Member	
Ephraim Dobbins	Chair	
Ben McKinnon	Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



**2024
MS-737**

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025		Budget Committee's Appropriations for period ending 6/30/2025	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
General Government								
4130	Executive	16	\$193,790	\$186,830	\$198,819	\$0	\$193,406	\$0
4140	Election, Registration, and Vital Statistics	16	\$158,719	\$171,264	\$188,536	\$0	\$175,603	\$0
4150	Financial Administration	16	\$141,838	\$333,543	\$356,760	\$0	\$355,387	\$0
4152	Property Assessment	16	\$82,626	\$90,538	\$93,279	\$0	\$91,885	\$0
4153	Legal Expense	16	\$110,506	\$60,000	\$30,000	\$0	\$60,000	\$0
4155	Personnel Administration	16	\$971,508	\$1,203,507	\$1,294,261	\$0	\$1,282,275	\$0
4191	Planning and Zoning	16	\$105,864	\$129,867	\$136,194	\$0	\$133,858	\$0
4194	General Government Buildings	16	\$355,886	\$344,984	\$357,574	\$0	\$367,462	\$0
4195	Cemeteries	16	\$17,747	\$15,602	\$28,184	\$0	\$28,184	\$0
4196	Insurance Not Otherwise Allocated	16	\$112,124	\$116,140	\$133,991	\$0	\$133,991	\$0
4197	Advertising and Regional Associations	16	\$8,644	\$8,587	\$8,610	\$0	\$8,610	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$184,656	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$2,443,908	\$2,660,862	\$2,826,208	\$0	\$2,830,661	\$0
Public Safety								
4210	Police	16	\$816,552	\$942,293	\$1,006,399	\$0	\$988,557	\$0
4215	Ambulances	16	\$130,094	\$133,998	\$138,017	\$0	\$138,017	\$0
4220	Fire	16	\$334,650	\$437,762	\$418,055	\$0	\$406,535	\$0
4240	Building Inspection	16	\$113,508	\$122,090	\$124,315	\$0	\$122,838	\$0
4290	Emergency Management	16	\$9,641	\$11,681	\$10,981	\$0	\$10,981	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,404,445	\$1,647,824	\$1,697,767	\$0	\$1,666,928	\$0



**2024
MS-737**

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$55,417	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	16	\$1,498,574	\$825,953	\$914,448	\$0	\$877,307	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	16	\$3,884	\$3,900	\$3,900	\$0	\$3,900	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$1,557,875	\$829,853	\$918,348	\$0	\$881,207	\$0
Sanitation								
4321	Sanitation Administration	16	\$251,163	\$220,849	\$250,423	\$0	\$240,423	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up	16	\$15,615	\$15,150	\$16,650	\$0	\$16,650	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$266,778	\$235,999	\$267,073	\$0	\$257,073	\$0



2024
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	16	\$14,898	\$15,000	\$17,992	\$0	\$17,745	\$0
4415	Health Agencies and Hospitals		\$15,550	\$21,752	\$0	\$0	\$0	\$0
4419	Other Health	16	\$0	\$0	\$15,550	\$0	\$15,550	\$0
Health Subtotal			\$30,448	\$36,752	\$33,542	\$0	\$33,295	\$0



**2024
MS-737**

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's	Selectmen's	Budget	Budget
					Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Welfare								
4441	Welfare Administration		\$7,718	\$8	\$0	\$0	\$0	\$0
4442	Direct Assistance	16	\$0	\$0	\$8	\$0	\$8	\$0
4444	Intergovernmental Welfare Payments	16	\$800	\$4,512	\$4,512	\$0	\$4,512	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$8,518	\$4,520	\$4,520	\$0	\$4,520	\$0
Culture and Recreation								
4520	Parks and Recreation	16	\$86,592	\$93,573	\$99,601	\$0	\$98,270	\$0
4550	Library	16	\$186,620	\$195,220	\$202,850	\$0	\$202,850	\$0
4583	Patriotic Purposes	16	\$102,587	\$500	\$8,500	\$0	\$8,500	\$0
4589	Other Culture and Recreation	16	\$31,735	\$64,501	\$16,529	\$0	\$16,529	\$0
Culture and Recreation Subtotal			\$407,534	\$353,794	\$327,480	\$0	\$326,149	\$0
Conservation and Development								
4611	Conservation Administration	16	\$4,691	\$0	\$8,167	\$0	\$8,139	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$1,199	\$1,006	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$5,890	\$1,006	\$8,167	\$0	\$8,139	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	16	\$0	\$1	\$1	\$0	\$1	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	16	\$0	\$1	\$1	\$0	\$1	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$2	\$2	\$0	\$2	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$58,076	\$203,500	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$9,600	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$820,800	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$58,076	\$1,033,900	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$6,083,107	\$0	\$6,007,974	\$0



2024
MS-737

Special Warrant Articles

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4199	Other General Government	32	\$5,200	\$0	\$5,200	\$0
		<i>Purpose: Post Office Lease</i>				
4589	Other Culture and Recreation	28	\$38,000	\$0	\$38,000	\$0
		<i>Purpose: PACT</i>				
4902	Machinery, Vehicles, and Equipment	15	\$85,270	\$0	\$85,270	\$0
		<i>Purpose: CIP Projects</i>				
4902	Machinery, Vehicles, and Equipment	26	\$645,000	\$0	\$645,000	\$0
		<i>Purpose: Fire Department Apparatus CRF Spending</i>				
4903	Buildings	15	\$217,830	\$0	\$217,830	\$0
		<i>Purpose: CIP Projects</i>				
4909	Improvements Other than Buildings	15	\$35,300	\$0	\$35,300	\$0
		<i>Purpose: CIP Projects</i>				
4909	Improvements Other than Buildings	24	\$1,050,000	\$0	\$1,050,000	\$0
		<i>Purpose: Highway CIP Projects</i>				
4915	To Capital Reserve Funds	14	\$700,000	\$0	\$700,000	\$0
		<i>Purpose: CIP Funding</i>				
4915	To Capital Reserve Funds	17	\$15,000	\$0	\$15,000	\$0
		<i>Purpose: Revaluation CRF</i>				
4915	To Capital Reserve Funds	18	\$7,000	\$0	\$7,000	\$0
		<i>Purpose: Master Plan CRF</i>				
4915	To Capital Reserve Funds	23	\$1,750,000	\$0	\$1,750,000	\$0
		<i>Purpose: Highway CIP Funding</i>				
4915	To Capital Reserve Funds	25	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: Fire Department CRF</i>				
4915	To Capital Reserve Funds	27	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Municipal Improvement CRF Funding</i>				



**2024
MS-737**

Special Warrant Articles

4915	To Capital Reserve Funds	33	\$200,000	\$0	\$200,000	\$0
			<i>Purpose: Establishment and Funding of Bridge Repair and Rep</i>			
4916	To Expendable Trusts	19	\$105,000	\$0	\$105,000	\$0
			<i>Purpose: Winter Road Maintenance Fund</i>			
4916	To Expendable Trusts	21	\$30,000	\$0	\$30,000	\$0
			<i>Purpose: Establishment and Funding of Vested Vacation Benef</i>			
4916	To Expendable Trusts	40	\$15,000	\$0	\$15,000	\$0
			<i>Purpose: Establishment of Hand Counted Ballots ETF</i>			
Total Proposed Special Articles			\$5,098,600	\$0	\$5,098,600	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
4903	Buildings	22	\$176,330	\$0	\$176,330	\$0
		<i>Purpose: Municipal Complex Roof Replacement</i>				
4909	Improvements Other than Buildings	20	\$74,536	\$0	\$74,536	\$0
		<i>Purpose: Establish Contingency Fund</i>				
Total Proposed Individual Articles			\$250,866	\$0	\$250,866	\$0



New Hampshire
 Department of
 Revenue Administration

**2024
MS-737**

Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Selectmen's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	16	\$608	\$3,000	\$3,000
3186	Payment in Lieu of Taxes	16	\$0	\$500	\$500
3187	Excavation Tax		\$150	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	16	\$25,090	\$50,000	\$50,000
Taxes Subtotal			\$25,848	\$53,500	\$53,500
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	16	\$3,870	\$3,000	\$3,000
3220	Motor Vehicle Permit Fees	16	\$1,367,760	\$1,200,000	\$1,200,000
3230	Building Permits	16	\$140,213	\$98,500	\$98,500
3290	Other Licenses, Permits, and Fees	16	\$9,488	\$23,500	\$23,500
Licenses, Permits, and Fees Subtotal			\$1,521,331	\$1,325,000	\$1,325,000
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$453,170	\$0	\$0
From Federal Government Subtotal			\$453,170	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	16	\$462,233	\$500,931	\$500,931
3353	Highway Block Grant	23	\$149,046	\$146,202	\$146,202
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



New Hampshire
 Department of
 Revenue Administration

**2024
MS-737**

Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Selectmen's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$18,505	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$629,784	\$647,133	\$647,133
Charges for Services					
3401	Income from Departments	16	\$48,400	\$46,800	\$46,800
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$58,285	\$0	\$0
Charges for Services Subtotal			\$106,685	\$46,800	\$46,800
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$1,670	\$0	\$0
3502	Interest on Investments	16	\$127,288	\$150,000	\$150,000
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	16	\$6,285	\$62,382	\$62,382
Miscellaneous Revenues Subtotal			\$135,243	\$212,382	\$212,382
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



New Hampshire
 Department of
 Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Selectmen's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Interfund Operating Transfers In					
3912	From Special Revenue Funds	15, 28	\$16,735	\$68,000	\$68,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds	24, 26, 15	\$1,517,870	\$2,003,400	\$2,003,400
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$1,534,605	\$2,071,400	\$2,071,400
Other Financing Sources					
3934	Proceeds from LT Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	23, 20, 33, 21, 25, 27	\$0	\$704,536	\$704,536
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$704,536	\$704,536
Total Estimated Revenues and Credits			\$4,406,666	\$5,060,751	\$5,060,751



2024
MS-737

Budget Summary

Item	Selectmen's Period ending 6/30/2025 (Recommended)	Budget Committee's Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$6,083,107	\$6,007,974
Special Warrant Articles	\$5,098,600	\$5,098,600
Individual Warrant Articles	\$250,866	\$250,866
Total Appropriations	\$11,432,573	\$11,357,440
Less Amount of Estimated Revenues & Credits	\$5,060,751	\$5,060,751
Estimated Amount of Taxes to be Raised	\$6,371,822	\$6,296,689



Supplemental Schedule

1. Total Recommended by Budget Committee	\$11,357,440
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$1
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$2
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$11,357,438
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,135,744
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$12,493,184

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Chester, New Hampshire

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Chester, New Hampshire (the Town), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Chester, New Hampshire, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Chester, New Hampshire, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Chester, New Hampshire's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Chester, New Hampshire's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Chester, New Hampshire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's total OPEB liability and related ratios, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United

States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Vashon Clukay & Company PC

Manchester, New Hampshire
February 12, 2024

TOWN OF CHESTER, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending June 30, 2023

Presented herewith please find the Management Discussion & Analysis Report for the Town of Chester for the year ending June 30, 2023. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Chester using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Chester's financial statements. The Town's basic financial statements include three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains required supplementary information in addition to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The **Statement of Net Position** presents information on all of the Town's assets and deferred outflows of resources and liabilities and deferred inflows of resources with the difference between them reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The **Statement of Activities** presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future periods (such as uncollected taxes and earned but unused vacation leave).

TOWN OF CHESTER, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending June 30, 2023

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental and fiduciary funds.

Most of the basic services provided by the Town are financed through governmental funds. Unlike the government-wide financial statements, the governmental fund financial statements report using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted into cash. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund, which is the Town's sole major fund. All other nonmajor governmental funds have been aggregated and reported in a single column.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to finance the Town's operations. The Town's fiduciary funds include capital reserve funds of the Chester School District.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the Town's major governmental fund and includes a reconciliation between the reported activity of the revenues, expenditures and transfers for budgetary purposes (Schedule 1) and the activity as presented in the governmental fund financial statements (Exhibit D) for the General Fund.

This section also includes a schedule of funding progress for other postemployment benefits from an actuarial valuation, a schedule of changes in the Town's proportionate share of the net pension liability, and a schedule of Town contributions to the New Hampshire Retirement System.

TOWN OF CHESTER, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending June 30, 2023

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Chester as of June 30, 2023 and 2022 is as follows:

	<u>2023</u>	<u>2022</u>
Assets:		
Capital assets, net	\$ 16,583,953	\$ 17,405,886
Other assets	<u>12,364,954</u>	<u>11,123,182</u>
Total assets	<u>28,948,907</u>	<u>28,529,068</u>
 Deferred outflows of resources	 <u>1,317,449</u>	 <u>1,227,242</u>
Liabilities:		
Long-term liabilities	4,382,582	3,248,427
Other liabilities	<u>291,097</u>	<u>944,304</u>
Total liabilities	<u>4,673,679</u>	<u>4,192,731</u>
 Deferred inflows of resources	 <u>2,300,169</u>	 <u>3,030,690</u>
Net position:		
Net investment in capital assets	16,583,953	17,405,886
Restricted	1,445,494	1,232,562
Unrestricted	<u>5,263,061</u>	<u>3,894,441</u>
Total net position	<u>\$ 23,292,508</u>	<u>\$ 22,532,889</u>

The largest portion of the Town's net position (\$16,583,953 or 71.2%) reflects its investment in capital assets such as land, buildings, and equipment less any related outstanding debt used to acquire those assets. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the Town's net position (\$1,445,494 or 6.2%) represents resources that are subject to external restrictions on how they may be used. For the Town of Chester, those restrictions include those related to non-expendable trust funds, impact fees and library funds.

TOWN OF CHESTER, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending June 30, 2023

Statement of Activities

Changes in net position for the years ending June 30, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
Program revenues:		
Charges for services	\$ 218,359	\$ 250,648
Operating grants and contributions	427,062	210,866
Capital grants and contributions	504,382	48,333
Total program revenues	<u>1,149,803</u>	<u>509,847</u>
General revenues:		
Property and other taxes	4,753,068	4,298,669
Licenses and permits	1,521,331	1,453,607
Intergovernmental revenue	462,233	390,752
Interest and investment earnings (losses)	293,367	(240,992)
Miscellaneous	293,154	508,305
Total general revenues	<u>7,323,153</u>	<u>6,410,341</u>
Total revenues	<u>8,472,956</u>	<u>6,920,188</u>
Expenses:		
General government	2,924,598	2,456,716
Public safety	1,747,992	1,743,636
Highways and streets	2,127,403	1,587,089
Sanitation	354,242	251,529
Health and welfare	42,338	20,410
Culture and recreation	482,499	479,284
Conservation	34,265	37,700
Total expenses	<u>7,713,337</u>	<u>6,576,364</u>
Change in net position	759,619	343,824
Net position - beginning of year	<u>22,532,889</u>	<u>22,189,065</u>
Net position - ending of year	<u>\$ 23,292,508</u>	<u>\$ 22,532,889</u>

The Town's net position increased by \$759,619 during the current year. Total revenues of \$8,472,956 exceeded expenses of \$7,713,337.

The total revenues increased from \$6,920,188 in 2022 to \$8,472,956 in 2023. This represents an increase of \$1,552,768 or 22.44%. Significant changes in revenue include an increase in taxes of \$454,399 and an increase in interest and investment earnings of approximately \$534,359.

The total expenses increased from \$6,576,364 in 2022 to \$7,713,337 in 2023. This represents an increase of \$1,136,973 or 17.29%. The largest expenses were for general government (38.0%), public safety (22.7%), highways and streets (27.6%), which account for 88.3% of total expenses.

Governmental Funds Financial Analysis

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Town's governmental funds is to provide information on

TOWN OF CHESTER, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending June 30, 2023

near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

General Fund

The General Fund is the main operating fund of the Town. At the end of the current year, the General Fund has an unassigned fund balance of \$2,610,717 while the total fund equity was \$7,163,567. In accordance with GASB Statement #54, this fund balance incorporates the Expendable Trust Funds which amounts to \$2,775,941 as of June 30, 2023. The overall fund balance of the General Fund increased by \$1,453,955 from June 30, 2022.

Nonmajor Governmental Funds

The total fund balance of \$2,583,147 in the nonmajor governmental funds is restricted or committed for the purposes of the individually established funds. The largest portions of this total represents the balance in the Permanent Funds (\$870,084 or 33.7%) and the Conservation Commission Fund (\$763,933 or 29.6%). During 2023, fund balances in the nonmajor governmental funds increased by \$425,989.

General Fund Budgetary Highlights

Budgetary information for the General Fund and any major Special Revenue Fund with a legally adopted budget is to be included in the Required Supplementary Information section. Budgetary information in the financial statements has been presented only for the General Fund as there are no major Special Revenue Funds.

Actual revenues and other financing sources on the budgetary basis were greater than the budgeted amount by \$348,838 or 4.13%.

Demonstrating fiscal restraint, Town officials were able to manage the Town's business under budget. The key areas of savings resulted in the general government and public safety functions, which yielded combined savings of \$227,022.

Capital Assets

The Town of Chester considers a capital asset to be an asset whose costs exceed or equal \$20,000 and has a useful life of greater than one year. Assets are depreciated using the straight-line method over the course of their useful life.

The Town's investment in capital assets for its governmental activities as of June 30, 2023 is \$39,699,440. Cost acquisition amounts to \$194,661. Accumulated depreciation amounts to \$23,310,148, leaving a net book value of \$16,389,292. This investment in capital assets includes equipment and real property.

During the year the Town's capital assets experienced a net decrease of \$821,933. Significant capital asset additions during the year include the acquisition of a new police vehicle and the ongoing work on the Cole Road Culvert. See Note 4 in the Notes to the Basic Financial Statements for a summary of all capital assets.

TOWN OF CHESTER, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending June 30, 2023

Long-Term Obligations

The Town's Other Postemployment Benefit (OPEB) liability at the end of 2023 is segregated into two components, a single employer plan and a cost-sharing multiple-employer plan. The single employer plan represents the value provided to retirees through an implicit rate subsidy gained through lower insurance premiums than what a retiree might otherwise pay if they were on a different plan from other employees. The OPEB liability for its single employer plan at the end of 2023 was \$89,055 which is a \$9,021 increase from the previous year. The Town's OPEB liability for the cost-sharing multiple-employer plan at the end of 2023 was \$255,225 which is a \$18,089 increase from the previous year. This represents the Town's proportionate share of the New Hampshire Retirement System's total net OPEB liability, which is required to be reported due to the Town's participation in the cost-sharing multiple-employer defined benefit OPEB plan.

The Net Pension Liability at the end of 2023 was \$3,699,441 which is a \$1,031,364 increase from the previous year. This represents the Town's proportionate share of the New Hampshire Retirement System's total net pension liability, which is required to be reported due to the Town's participation in the cost-sharing multiple-employer defined benefit pension plan.

See Note 5, 6 and 7 to the basic financial statements for additional information for all long-term liabilities.

Contacting the Town of Chester's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, you may contact the Board of Selectmen in the following ways:

Mail: Finance Office
 Town of Chester
 84 Chester Street
 Chester, NH 03036

EXHIBIT A
TOWN OF CHESTER, NEW HAMPSHIRE
Statement of Net Position
June 30, 2023

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 5,705,406
Investments	6,274,021
Taxes receivable, net	96,312
Accounts receivable	10,747
Due from other governments	39,894
Prepaid items	3,175
Current portion of lease receivables	<u>38,821</u>
Total Current Assets	<u>12,168,376</u>
Noncurrent Assets:	
Lease receivables	196,578
Capital assets:	
Non-depreciable capital assets	5,854,352
Depreciable capital assets, net	<u>10,729,601</u>
Total Noncurrent Assets	<u>16,780,531</u>
Total Assets	<u>28,948,907</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB	28,333
Deferred outflows of resources related to pension	<u>1,289,116</u>
Total Deferred Outflows of Resources	<u>1,317,449</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	195,377
Accrued liabilities	95,170
Deposits payable	550
Current portion of compensated absences payable	22,665
Current portion of estimated liability for landfill postclosure care costs	<u>10,200</u>
Total Current Liabilities	<u>323,962</u>
Noncurrent Liabilities:	
Estimated liability for landfill postclosure care costs	295,800
Net OPEB liability	344,276
Net pension liability	<u>3,699,441</u>
Total Noncurrent Liabilities	<u>4,339,517</u>
Total Liabilities	<u>4,663,479</u>
DEFERRED INFLOWS OF RESOURCES	
Taxes collected in advance	2,013,254
Deferred inflows related to pension	65,329
Deferred inflows related to lease receivables	<u>221,586</u>
Total Deferred Inflows of Resources	<u>2,300,169</u>
NET POSITION	
Net investment in capital assets	16,583,953
Restricted	1,445,494
Unrestricted	<u>5,273,261</u>
Total Net Position	<u>\$ 23,302,708</u>

*See accompanying notes to the basic financial
statements*

EXHIBIT B
TOWN OF CHESTER, NEW HAMPSHIRE
Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		
Governmental Activities:					
General government	\$ 2,924,598	\$ 17,651	\$ 221,557	\$ 45,362	\$ (2,640,028)
Public safety	1,747,992	74,928	56,459		(1,616,605)
Highways and streets	2,127,403		149,046	459,020	(1,519,337)
Sanitation	344,042	26,392			(317,650)
Health and welfare	42,338				(42,338)
Culture and recreation	482,499	99,388			(383,111)
Conservation	34,265				(34,265)
Total governmental activities	<u>\$ 7,703,137</u>	<u>\$ 218,359</u>	<u>\$ 427,062</u>	<u>\$ 504,382</u>	<u>(6,553,334)</u>
General revenues:					
Property and other taxes					4,753,068
Licenses and permits					1,521,331
Grants and contributions:					
Rooms and meals tax distribution					462,233
Interest and investment earnings					293,367
Miscellaneous					293,154
Total general revenues					<u>7,323,153</u>
Change in net position					769,819
Net Position at beginning of year					<u>22,532,889</u>
Net Position at end of year					<u>\$ 23,302,708</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF CHESTER, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 5,160,838	\$ 544,568	\$ 5,705,406
Investments	4,429,487	1,844,534	6,274,021
Taxes receivable, net	96,312		96,312
Accounts receivable, net	5,159	5,588	10,747
Due from other governments		39,894	39,894
Due from other funds	58,710	217,491	276,201
Prepaid items	3,175		3,175
Total Assets	<u>9,753,681</u>	<u>2,652,075</u>	<u>12,405,756</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 9,753,681</u>	<u>\$ 2,652,075</u>	<u>\$ 12,405,756</u>
LIABILITIES			
Accounts payable	\$ 185,159	\$ 10,218	\$ 195,377
Accrued liabilities	95,170		95,170
Deposits payable	550		550
Due to other funds	217,491	58,710	276,201
Total Liabilities	<u>498,370</u>	<u>68,928</u>	<u>567,298</u>
DEFERRED INFLOWS OF RESOURCES			
Uncollected property taxes	78,490		78,490
Taxes collected in advance	2,013,254		2,013,254
Total Deferred Inflows of Resources	<u>2,091,744</u>	<u>-</u>	<u>2,091,744</u>
FUND BALANCES			
Nonspendable	3,175	745,983	749,158
Restricted	38,797	660,714	699,511
Committed	4,289,917	1,176,450	5,466,367
Assigned	220,961		220,961
Unassigned	2,610,717		2,610,717
Total Fund Balances	<u>7,163,567</u>	<u>2,583,147</u>	<u>9,746,714</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 9,753,681</u>	<u>\$ 2,652,075</u>	<u>\$ 12,405,756</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF CHESTER, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2023

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 9,746,714
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	16,583,953
Long-term assets are not available to pay current period expenditures and, therefore, are not reported in governmental funds. Long-term assets at year end consist of:	
Lease receivables	235,399
Taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	78,490
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to net OPEB liability	28,333
Deferred outflows of resources related to net pension liability	1,289,116
Deferred inflows of resources related to net pension liability	(65,329)
Deferred inflows of resources related to lease receivables	(221,586)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Compensated absences payable	(22,665)
Estimated liability for landfill postclosure care costs	(306,000)
Net OPEB liability	(344,276)
Net pension liability	<u>(3,699,441)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 23,302,708</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF CHESTER, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Taxes	\$ 4,698,436	\$ 105,000	\$ 4,803,436
Licenses and permits	1,521,331		1,521,331
Intergovernmental	1,082,954	310,723	1,393,677
Charges for services	48,400	169,959	218,359
Interest and investment income	239,906	53,461	293,367
Miscellaneous	72,197	214,412	286,609
Total Revenues	<u>7,663,224</u>	<u>853,555</u>	<u>8,516,779</u>
Expenditures:			
Current operations:			
General government	2,555,763	65,768	2,621,531
Public safety	1,404,445	109,887	1,514,332
Highways and streets	931,000	4,732	935,732
Sanitation	266,778		266,778
Health and welfare	38,966	3,372	42,338
Culture and recreation	353,619	97,418	451,037
Conservation		30,941	30,941
Capital outlay	685,434	88,712	774,146
Total Expenditures	<u>6,236,005</u>	<u>400,830</u>	<u>6,636,835</u>
Excess revenues over (under) expenditures	<u>1,427,219</u>	<u>452,725</u>	<u>1,879,944</u>
Other financing sources (uses):			
Transfers in	27,194	3,830	31,024
Transfers out	(458)	(30,566)	(31,024)
Total Other financing sources (uses)	<u>26,736</u>	<u>(26,736)</u>	<u>-</u>
Net change in fund balances	1,453,955	425,989	1,879,944
Fund Balances at beginning of year	<u>5,709,612</u>	<u>2,157,158</u>	<u>7,866,770</u>
Fund Balances at end of year	<u>\$ 7,163,567</u>	<u>\$ 2,583,147</u>	<u>\$ 9,746,714</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1
TOWN OF CHESTER, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2023

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ 1,879,944

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Depreciation expense and capital outlays in the current period are as follows:

Capital outlay	230,661
Depreciation expense	(1,052,594)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes	(50,368)
Lease income	6,545

Some expenses reported in the statement of activities, such as compensated absences, and the accrued landfill postclosure care costs, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences payable	(3,981)
Landfill postclosure care costs	(61,500)

Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.

Net changes in OPEB	(24,637)
Net changes in pension	<u>(154,251)</u>

Change in Net Position of Governmental Activities (Exhibit B) \$ 769,819

EXHIBIT E
TOWN OF CHESTER, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	Custodial <u>Funds</u>
ASSETS	
Cash and cash equivalents	\$ 4,593,653
Investments	<u>697,877</u>
Total Assets	<u>5,291,530</u>
DEFERRED INFLOWS OF RESOURCES	
Taxes collected in advance	<u>4,554,373</u>
Total Deferred Inflows of Resources	<u>4,554,373</u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	<u>737,157</u>
Total Net Position	<u>\$ 737,157</u>

See accompanying notes to the basic financial statements



Financial Report of the Budget

Chester

For the period ending June 30, 2023

PREPARER'S EFILE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Matthew R. Murray

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Stephen O'Rourke	Select Board	<i>Stephen O'Rourke</i>
Steven M. Couture	SELECT BOARD	<i>Steven M. Couture</i>
Charles Myette	Select Board Chair	<i>Charles Myette</i>
Richard Trask	select board	<i>Richard Trask</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$182,042	\$193,790
4140-4149	Election, Registration, and Vital Statistics	\$168,365	\$158,719
4150-4151	Financial Administration	\$150,442	\$141,838
4152	Revaluation of Property	\$87,989	\$82,626
4153	Legal Expense	\$65,000	\$110,506
4155-4159	Personnel Administration	\$1,096,329	\$971,508
4191-4193	Planning and Zoning	\$117,078	\$105,864
4194	General Government Buildings	\$345,075	\$355,886
<i>Explanation: Includes \$26,504 of board agents to expend</i>			
4195	Cemeteries	\$17,560	\$17,747
4196	Insurance	\$106,244	\$112,124
4197	Advertising and Regional Association	\$8,743	\$8,644
4199	Other General Government	\$182,565	\$184,656
General Government Subtotal		\$2,527,432	\$2,443,908
Public Safety			
4210-4214	Police	\$865,517	\$816,552
4215-4219	Ambulance	\$130,095	\$130,094
4220-4229	Fire	\$421,209	\$334,650
4240-4249	Building Inspection	\$116,507	\$113,508
4290-4298	Emergency Management	\$11,681	\$9,641
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$1,545,009	\$1,404,445
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$55,417	\$55,417
4312	Highways and Streets	\$2,290,572	\$1,498,574
<i>Explanation: Includes \$105,000 of board agents to expend</i>			
4313	Bridges	\$0	\$0
4316	Street Lighting	\$4,300	\$3,884
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$2,350,289	\$1,557,875



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Administration	\$216,600	\$251,163
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$0	\$0
4325	Solid Waste Cleanup	\$11,150	\$15,615
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$227,750	\$266,778
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$0	\$0
4414	Pest Control	\$15,000	\$14,898
4415-4419	Health Agencies, Hospitals, and Other	\$21,752	\$15,550
Health Subtotal		\$36,752	\$30,448
Welfare			
4441-4442	Administration and Direct Assistance	\$8	\$7,718
4444	Intergovernmental Welfare Payments	\$4,512	\$800
4445-4449	Vendor Payments and Other	\$0	\$0
Welfare Subtotal		\$4,520	\$8,518
Culture and Recreation			
4520-4529	Parks and Recreation	\$87,351	\$86,592
4550-4559	Library	\$186,620	\$186,620
4583	Patriotic Purposes	\$7,750	\$102,587
<i>Explanation: Includes \$95,116 of board agents to expend</i>			
4589	Other Culture and Recreation	\$53,001	\$31,735
Culture and Recreation Subtotal		\$334,722	\$407,534



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$7,132	\$4,691
4619	Other Conservation	\$1,200	\$1,199
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$8,332	\$5,890
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$1	\$0
<i>DRA Notes: =LTD</i>			
4721	Long Term Bonds and Notes - Interest	\$1	\$0
4723	Tax Anticipation Notes - Interest	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$2	\$0
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$296,250	\$58,076
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$45,000	\$0
Capital Outlay Subtotal		\$341,250	\$58,076
Operating Transfers Out			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$1,927,370	\$1,927,370
<i>DRA Notes: DOES NOT =MS9 KAT TO FOLLOW UP</i>			
4916	To Expendable Trusts/Fiduciary Funds	\$105,000	\$105,000
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$2,032,370	\$2,032,370



**2023
MS-535**

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$642,598
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$9,344,295
4934	Taxes Assessed for State Education	\$0	\$953,374
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$10,940,267
Total Before Payments to Other Governments		\$9,408,428	\$8,215,842
Plus Payments to Other Governments			\$10,940,267
Plus Commitments to Other Governments from Tax Rate		\$10,940,267	
Less Proprietary/Special Funds		\$0	\$0
Total General Fund Expenditures		\$20,348,695	\$19,156,109



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$15,562,487
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$3,000	\$608
3186	Payment in Lieu of Taxes	\$0	\$0
3187	Excavation Tax	\$500	\$150
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$50,000	\$25,090
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$53,500	\$15,588,335
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$1,500	\$3,870
3220	Motor Vehicle Permit Fees	\$980,000	\$1,367,760
3230	Building Permits	\$93,000	\$140,213
3290	Other Licenses, Permits, and Fees	\$13,400	\$9,488
3311-3319	From Federal Government	\$551,734	\$453,170
Licenses, Permits, and Fees Subtotal		\$1,639,634	\$1,974,501
State Sources			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$462,233	\$462,233
3353	Highway Block Grant	\$149,065	\$149,046
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$18,141	\$18,505
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$629,439	\$629,784
Charges for Services			
3401-3406	Income from Departments	\$25,700	\$48,400
3409	Other Charges	\$46,182	\$58,285
Charges for Services Subtotal		\$71,882	\$106,685
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$0	\$1,670
3502	Interest on Investments	\$15,000	\$127,288
3503-3509	Other	\$130,500	\$6,285
Miscellaneous Revenues Subtotal		\$145,500	\$135,243



**2023
 MS-535**

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$38,000	\$16,735
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$1,291,250	\$1,517,870
<i>Explanation: Includes \$226,620 of board agents to expend</i>			
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$1,329,250	\$1,534,605
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$0	\$0
Plus Property Tax Commitment from Tax Rate		\$15,819,611	
Total General Fund Revenues		\$19,688,816	\$19,969,153



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$10,307,918	\$10,696,412
<i>DRA Notes: CANNOT TIE OUT TO TR FY TN</i>			
1030	Investments	\$0	\$0
1080	Tax Receivable	\$1,503,568	\$1,314,168
<i>DRA Notes: =MS61</i>			
1110	Tax Liens Receivable	\$152,416	\$89,290
<i>DRA Notes: MS61=\$133,290 \$44K ALLOWANCE</i>			
1150	Accounts Receivable	\$5,459	\$3,375
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$288,164	\$694,042
1400	Other Current Assets	\$0	\$3,175
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
Current Assets Subtotal		\$12,257,525	\$12,800,462
Current Liabilities			
2020	Warrants and Accounts Payable	\$691,902	\$280,329
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$0	\$0
2080	Due to Other Funds	\$342,123	\$217,491
2220	Deferred Revenue	\$7,608,675	\$7,874,773
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$550	\$550
Current Liabilities Subtotal		\$8,643,250	\$8,373,143
Fund Equity			
2440	Non-spendable Fund Balance	\$0	\$3,175
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$1,009,972
2490	Assigned Fund Balance	\$102,600	\$220,961
2530	Unassigned Fund Balance	\$3,511,675	\$3,193,211
Fund Equity Subtotal		\$3,614,275	\$4,427,319



**2023
MS-535**

Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$642,598	\$0	\$9,344,295	\$953,374	\$0	\$15,562,487
Commitment	\$642,598	\$0	\$9,344,295	\$953,374		\$15,819,611
Difference	\$0	\$0	\$0	\$0		(\$257,124)

General Fund Balance Sheet Reconciliation

Total Revenues	\$19,969,153
Total Expenditures	\$19,156,109
Change	\$813,044
<hr/>	
Ending Fund Equity	\$4,427,319
Beginning Fund Equity	\$3,614,275
Change	\$813,044



**2023
MS-9**

Chester

For reporting year Jul 1, 2022 through Jun 30, 2023.

Trustees

Name	Position	Term Expires
Thomas Paton	Trustee	5/1/2022

Ledger Summary

Number of Fund Records	218
Ledger End of Year Balance	\$4,875,314.91

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on October 2, 2023 by Thomas Paton on behalf of the Trustees of Trust Funds of Chester.



Report of Trust and Capital Reserve Funds

Capital Reserve (RSA 34/35) Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
300TH ANNIVERSARY CELEBRATION														
	Celebration/Old Home Day						5/18/2013	92,584.75	(89,565.33)	3,019.42				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	88,857.69	5,000.00	(295.82)	92,493.27	1,068.60		3,727.06	3,468.96	1,950.82		3,019.42	66.63	3,086.05	
BOILER REPLACEMENT CRF														
	Maintenance and Repair						3/3/2020	41,036.81	20,379.53	61,416.34				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	40,230.37	20,000.00	(782.42)	0.00	59,447.95		806.44	1,161.95	1,968.39		61,416.34	1,355.27	62,771.61	
BUILDING IMPROVEMENT FUND														
	Maintenance and Repair						7/28/2008	8,067.45	48.02	8,115.47				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	4,791.78	0.00	(109.37)	0.00	4,682.41		3,275.67	157.39	3,433.06		8,115.47	179.08	8,294.55	
CAPITAL IMPROVEMENT PLAN														
	Discretionary/Benefit of the Town						5/18/2013	1,431,661.08	476,717.05	1,908,378.13				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	1,361,466.82	600,000.00	(24,974.58)	135,358.06	1,801,134.18		70,194.26	37,049.69	107,243.95		1,908,378.13	42,112.07	1,950,490.20	
CAPITAL IMPROVEMENTS PROGRAM-HIGHWAY														
	Discretionary/Benefit of the Town						5/12/2015	272,326.76	177,268.37	449,595.13				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	245,127.49	1,049,370.00	(12,513.13)	874,343.30	407,641.06		27,199.27	14,754.80	41,954.07		449,595.13	9,921.18	459,516.31	
CHESTER FIRE DEPARTMENT														
	Police/Fire						12/23/1991	8,542.52	50.88	8,593.40				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	339.76	0.00	(115.81)	0.00	223.95		8,202.76	166.69	8,369.45		8,593.40	189.63	8,783.03	
CHILDREN WITH DISABILITIES FUND														
	Educational Purposes						3/19/2008	144,779.54	861.84	145,641.38				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	127,386.25	0.00	(1,962.80)	0.00	125,423.45		17,393.29	2,824.64	20,217.93		145,641.38	3,213.86	148,855.24	
COMMEMORATIVE MONUMENT FUND														
	Public Monument						5/18/2013	12,024.22	71.59	12,095.81				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	10,434.63	0.00	(163.01)	0.00	10,271.62		1,589.59	234.60	1,824.19		12,095.81	266.92	12,362.73	
EQUIPMENT & VEHICLES FUND														
	Capital Reserve (Other)						7/28/2008	1,164.10	6.93	1,171.03				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	51.92	0.00	(15.79)	0.00	36.13		1,112.18	22.72	1,134.90		1,171.03	25.84	1,196.87	
FIRE DEPARTMENT APPARATUS CAPITAL RESERVE FUND														
	Capital Reserve (Other)						5/11/2021	399,500.08	254,058.91	653,558.99				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	397,502.37	250,000.00	(8,106.23)	0.00	639,396.14		1,997.71	12,165.14	14,162.85		653,558.99	14,422.04	667,981.03	
HISTORICAL BUILDINGS CRF														
	Historic						3/10/2020	20,465.51	(19,378.19)	1,087.32				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	19,619.86	0.00	(72.22)	19,003.97	543.67		845.65	698.00	543.65		1,087.32	23.99	1,111.31	
MUNICIPAL COMPLEX IMPROVEMENT														
	Capital Reserve (Other)						2007	2,243.55	(1,984.12)	259.43				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	87.19	0.00	(9.49)	0.00	77.70		2,156.36	2,025.37	181.73		259.43	5.72	265.15	
REVALUATION FUND														
	Capital Reserve (Other)						9/16/2009	30,727.76	15,194.17	45,921.93				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	26,698.95	15,000.00	(577.04)	0.00	41,121.91		4,028.81	771.21	4,800.02		45,921.93	1,013.36	46,935.29	
SCHOOL BUILDING MAINTENANCE FUND														
	Maintenance and Repair						3/31/1999	219,228.29	1,305.00	220,533.29				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	187,756.17	0.00	(2,972.11)	0.00	184,784.06		31,472.12	4,277.11	35,749.23		220,533.29	4,866.49	225,399.78	
TOWN MASTER PLAN CAPITAL RESERVE FUND														
	Discretionary/Benefit of the Town						5/14/2019	56,663.63	8,343.31	65,006.94				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	55,350.57	8,000.00	(853.77)	0.00	62,496.80		1,313.06	1,197.08	2,510.14		65,006.94	1,434.50	66,441.44	
UNANTICIPATED MAINTENANCE CAPITAL RESERVE FUND														
	Discretionary/Benefit of the Town						5/8/2012	5,783.01	(4,959.27)	823.74				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	4,484.76	0.00	(26.09)	4,200.00	258.67		1,298.25	866.82	565.07		823.74	18.18	841.92	
WINTER ROAD MAINTENANCE FUND														
	Maintenance and Repair						2007	4,803.17	104,635.85	109,439.02				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	(5,478.41)	110,491.88	(1,142.45)	0.00	103,871.02		10,281.58	6,270.18	5,568.00		109,439.02	2,414.98	111,854.00	

Capital Reserve (RSA 34/35) Funds Total End of Year Balance:

\$3,694,656.77



Report of Trust and Capital Reserve Funds

Expendable Trust (RSA 31:19-a) Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance			
GREAT HILL CEMETERY MAINTENANCE AND FUTURE EXPANSION FUND	Capital Reserve (Other)						5/15/2021	12,840.85	3,086.97	15,927.82			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	12,750.89	7,950.00	(205.80)	4,962.00	15,533.09		89.96	304.77	394.73		15,927.82	351.48	16,279.30
MOSQUITO TRAPPING FUND	Capital Reserve (Other)						2007	22,732.14	135.33	22,867.47			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	18,380.45	0.00	(308.18)	0.00	18,072.27		4,351.69	443.51	4,795.20		22,867.47	504.61	23,372.08
VILLAGE CEMETERIES EXPENDABLE TRUST FUND	Capital Reserve (Other)						5/14/2013	5,917.64	35.22	5,952.86			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	5,100.12	0.00	(80.23)	0.00	5,019.89		817.52	115.45	932.97		5,952.86	131.36	6,084.22

Expendable Trust (RSA 31:19-a) Funds Total End of Year Balance: **\$44,748.15**

Trust Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance			
DEAN T. LEIGHTON TRUST	Fire Department Donation						12/31/1996	5,272.78	56.11	5,328.89			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	5,117.65	0.00	9.12	0.00	5,126.77		155.13	357.25	202.12		5,328.89	(72.14)	5,256.75
DOROTHY SHEDD MEMORIAL TRUST	Library						1/25/1988	667.33	7.11	674.44			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	647.70	0.00	1.15	0.00	648.85		19.63	45.22	25.59		674.44	(9.13)	665.31
DR. JAMES BROWN SCHOOL BOOKS	Library						3/30/1985	6,673.67	71.06	6,744.73			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	6,477.36	0.00	11.53	0.00	6,488.89		196.31	452.15	255.84		6,744.73	(91.31)	6,653.42
E. MACKINTOSH TRUST	Fire Department Donation						3/4/1983	1,320.56	14.05	1,334.61			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,281.71	0.00	2.28	0.00	1,283.99		38.85	89.47	50.62		1,334.61	(18.07)	1,316.54
GEORGE W. STEVENS TRUST	Library						2/10/1910	453.50	4.84	458.34			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	440.17	0.00	0.79	0.00	440.96		13.33	30.71	17.38		458.34	(6.21)	452.13
JOHN C. CHASE TRUST	Library						1/2/1931	667.33	7.11	674.44			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	647.70	0.00	1.15	0.00	648.85		19.63	45.22	25.59		674.44	(9.13)	665.31
LYDIA A. NEWELL TRUST	Poor/Indigent						4/10/1905	17,813.45	189.62	18,003.07			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	17,289.42	0.00	30.79	0.00	17,320.21		524.03	1,206.89	682.86		18,003.07	(243.73)	17,759.34
MARY E. DODGE TRUST	Library						7/9/1986	6,571.92	69.95	6,641.87			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	6,378.59	0.00	11.36	0.00	6,389.95		193.33	445.25	251.92		6,641.87	(89.92)	6,551.95
META M. LINDGREN TRUST	Library						6/26/1991	667.33	7.11	674.44			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	647.70	0.00	1.15	0.00	648.85		19.63	45.22	25.59		674.44	(9.13)	665.31
RHONDA A. MURPHY TRUST (FIRE)	Fire Department Donation						10/7/1988	134,773.10	1,434.69	136,207.79			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130,808.45	0.00	232.91	0.00	131,041.36		3,964.65	9,131.08	5,166.43		136,207.79	(1,843.98)	134,363.81
RHONDA A. MURPHY TRUST (LIBRARY)	Library						10/7/1988	40,973.00	436.18	41,409.18			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	39,767.70	0.00	70.81	0.00	39,838.51		1,205.30	2,775.97	1,570.67		41,409.18	(560.60)	40,848.58
RUTH RAY TRUST	Fire Department Donation						1978	6,602.70	70.29	6,672.99			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	6,408.46	0.00	11.41	0.00	6,419.87		194.24	447.36	253.12		6,672.99	(90.34)	6,582.65
RUTH RAY TRUST (40% SCHOOL LIBRARY)	Library						4/24/1979	203,564.16	2,166.98	205,731.14			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	197,575.86	0.00	351.78	0.00	197,927.64		5,988.30	13,791.80	7,803.50		205,731.14	(2,785.19)	202,945.95
RUTH RAY TRUST (60% PUBLIC LIBRARY)	Library						1/24/1979	305,509.32	3,252.03	308,761.35			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	296,521.25	0.00	528.40	0.00	297,049.65		8,988.07	20,699.77	11,711.70		308,761.35	(4,180.04)	304,581.31
WILCOMB HOME TRUST	Poor/Indigent						6/30/1915	5,777.45	61.51	5,838.96			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	5,607.50	0.00	9.99	0.00	5,617.49		169.95	391.42	221.47		5,838.96	(79.05)	5,759.91



Report of Trust and Capital Reserve Funds

Trust Funds

Name	Purpose						Creation Date				BOY Balance	Change	EOY Balance
WILCOMB-TOWNSEND DRAWING FUND													
Poor/Indigent						5/23/1905				1,295.37	13.79	1,309.16	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,257.26	0.00	2.24	0.00	1,259.50		38.11	87.77	49.66		1,309.16	(17.72)	1,291.44
WILCOMB-TOWNSEND HOME TRUST I													
Poor/Indigent						2/15/1946				23,772.87	253.07	24,025.94	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	23,073.55	0.00	41.08	0.00	23,114.63		699.32	1,610.63	911.31		24,025.94	(325.26)	23,700.68
WILCOMB-TOWNSEND HOME TRUST II													
Poor/Indigent						7/15/1960				9,533.27	101.48	9,634.75	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	9,252.84	0.00	16.47	0.00	9,269.31		280.43	645.87	365.44		9,634.75	(130.44)	9,504.31
WILCOMB-TOWNSEND HOME TRUST III													
Poor/Indigent						2/8/1946				13,123.63	139.67	13,263.30	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	12,737.56	0.00	22.68	0.00	12,760.24		386.07	889.13	503.06		13,263.30	(179.56)	13,083.74
WILCOMB-TOWNSEND HOME TRUST IV													
Poor/Indigent						3/14/1972				6,750.82	71.87	6,822.69	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	6,552.22	0.00	11.67	0.00	6,563.89		198.60	457.40	258.80		6,822.69	(92.37)	6,730.32
WILCOMB-TOWNSEND HOME TRUST V													
Poor/Indigent						1982				6,456.92	68.75	6,525.67	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	6,266.97	0.00	11.16	0.00	6,278.13		189.95	437.49	247.54		6,525.67	(88.34)	6,437.33
WILCOMB-TOWNSEND TRUST I													
Poor/Indigent						2/9/1984				21,520.03	229.11	21,749.14	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	20,886.99	0.00	37.19	0.00	20,924.18		633.04	1,458.00	824.96		21,749.14	(294.44)	21,454.70
WILCOMB-TOWNSEND TRUST II													
Poor/Indigent						2/5/1983				8,588.41	91.41	8,679.82	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	8,335.75	0.00	14.84	0.00	8,350.59		252.66	581.89	329.23		8,679.82	(117.51)	8,562.31

Trust Funds Total End of Year Balance: \$837,166.71

Cemetery Funds

Name	Purpose						Creation Date				BOY Balance	Change	EOY Balance
A. H. WILCOMB													
Cemetery Perpetual Care						1/11/1933				812.70	33.39	846.09	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	596.29	0.00	1.43	0.00	597.72		216.41	31.96	248.37		846.09	(11.45)	834.64
ADAMS - RICHARDSON													
Cemetery Perpetual Care						11/16/1973				366.13	15.05	381.18	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02
ADDIE F. WATKINS													
Cemetery Perpetual Care						7/16/1945				183.12	7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06
ALBERT KRIPPER													
Cemetery Perpetual Care						5/28/1918				183.12	7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06
ALBERT M. HARDY													
Cemetery Perpetual Care						8/25/1961				274.58	11.27	285.85	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98
ALMA WATTS WHEELER													
Cemetery Perpetual Care						8/30/1958				366.13	15.05	381.18	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02
AMOS E. & MARY A. HAZELTON													
Cemetery Perpetual Care						1/16/1970				549.05	22.57	571.62	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	402.86	0.00	0.97	0.00	403.83		146.19	21.60	167.79		571.62	(7.74)	563.88
AMOS GREEN													
Cemetery Perpetual Care						10/4/1922				183.12	7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06
AMOS HAZELTON													
Cemetery Perpetual Care						6/5/1928				137.30	5.62	142.92	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.74	0.00	0.24	0.00	100.98		36.56	5.38	41.94		142.92	(1.93)	140.99
AMOS TUCK FRENCH TRUST													
Cemetery Trust (Other)						12/24/1946				6,455.57	68.73	6,524.30	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	6,265.67	0.00	11.16	0.00	6,276.83		189.90	437.37	247.47		6,524.30	(88.33)	6,435.97



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
ANN O'CONNELL	Cemetery Perpetual Care						6/21/2014	416.59					17.12	433.71
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	316.41	0.00	0.74	0.00	317.15		100.18	16.38	116.56		433.71	(5.87)	427.84	
ANNA M. WAKEFIELD	Cemetery Perpetual Care						12/7/1945	274.58					11.27	285.85
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
ARTHUR MOORE & HARRY ROBERTS	Cemetery Perpetual Care						5/30/1930	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
ARTHUR LEIGHTON	Cemetery Perpetual Care						5/15/1942	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
ARTHUR M. & GUY LAWRENCE BASFORD	Cemetery Perpetual Care						9/2/1958	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
AUGUSTUS P. MORSE	Cemetery Perpetual Care						1/2/1929	91.47					3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
AUSTIN LANE	Cemetery Perpetual Care						7/13/1979	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
BUZZELL A. FOLLANSBEE	Cemetery Perpetual Care						5/2/1933	109.80					4.52	114.32
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	80.56	0.00	0.19	0.00	80.75		29.24	4.33	33.57		114.32	(1.55)	112.77	
CARLOS W. NOYES	Cemetery Perpetual Care						1933	137.30					5.62	142.92
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	100.74	0.00	0.24	0.00	100.98		36.56	5.38	41.94		142.92	(1.93)	140.99	
CAROLINE M. HALL	Cemetery Perpetual Care						6/30/1918	91.47					3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
CHARLES A. DEARBORN	Cemetery Perpetual Care						10/31/1911	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
CHARLES E. COOK	Cemetery Perpetual Care						5/8/1937	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
CHARLES F. TRUE	Cemetery Perpetual Care						12/31/1929	91.47					3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
CHARLES H. EDWARDS	Cemetery Perpetual Care						7/7/1969	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
CHARLES H. GREEN	Cemetery Perpetual Care						11/3/1922	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
CHARLES H. KNOWLES	Cemetery Perpetual Care						11/25/1916	91.47					3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
CHARLES STEVENS	Cemetery Perpetual Care						2/16/1916	109.80					4.52	114.32
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	80.56	0.00	0.19	0.00	80.75		29.24	4.33	33.57		114.32	(1.55)	112.77	
CHESTER NOYES GREENOUGH	Cemetery Perpetual Care						1939	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
CHRIS HANS POMP	Cemetery Perpetual Care						8/8/1968	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
CYNTHIA J. BROWN	Cemetery Perpetual Care						10/31/1914	91.47					3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
CYRUS F. MARSTON	Cemetery Perpetual Care						8/3/1932	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
DANIEL BELL	Cemetery Perpetual Care						1/31/1924	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
DAVID LANE	Cemetery Perpetual Care						1917	128.16					5.26	133.42
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	94.01	0.00	0.23	0.00	94.24		34.15	5.03	39.18		133.42	(1.81)	131.61	
DIANNE F. & FRANK M. CARRIO, SR.	Cemetery Perpetual Care						9/21/2011	1,464.92					60.18	1,525.10
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	1,074.65	0.00	2.58	0.00	1,077.23		390.27	57.60	447.87		1,525.10	(20.65)	1,504.45	
DOROTHY EVERETT	Cemetery Perpetual Care						9/30/1983	915.26					37.63	952.89
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	671.48	0.00	1.62	0.00	673.10		243.78	36.01	279.79		952.89	(12.90)	939.99	
E. G. BUFFUM	Cemetery Perpetual Care						5/29/1939	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
EDMUND SLEEPER	Cemetery Perpetual Care						12/24/1908	82.39					3.39	85.78
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	60.45	0.00	0.15	0.00	60.60		21.94	3.24	25.18		85.78	(1.16)	84.62	
EDWARD J. & RHODA K. MURPHY	Cemetery Perpetual Care						6/11/1983	732.19					30.08	762.27
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	537.18	0.00	1.29	0.00	538.47		195.01	28.79	223.80		762.27	(10.32)	751.95	
EDWARD T. MORSE	Cemetery Perpetual Care						11/28/1941	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
EDWIN JONES	Cemetery Perpetual Care						4/15/1948	274.58					11.27	285.85
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
EILEEN TULLY	Cemetery Perpetual Care						1/21/2013	443.45					18.21	461.66
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	326.33	0.00	0.78	0.00	327.11		117.12	17.43	134.55		461.66	(6.25)	455.41	
ELIZABETH I. KENT	Cemetery Perpetual Care						1/31/1920	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
ELIZABETH MILLS & GEORGIA MOOLTON	Cemetery Perpetual Care						5/10/1963	247.13					10.16	257.29
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	181.33	0.00	0.44	0.00	181.77		65.80	9.72	75.52		257.29	(3.48)	253.81	
ELLEN A. GATES	Cemetery Perpetual Care						7/8/1935	366.13					15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
EPHRAIM ORCUTT	Cemetery Perpetual Care						6/5/1925	91.47					3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
ETHEL L. HILLS	Cemetery Perpetual Care						6/20/1978	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
ETTA F. PURINTON	Cemetery Perpetual Care						6/13/1963	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
EVA UNDERHILL	Cemetery Perpetual Care						6/6/1941	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
FARISH G. LEWIS	Cemetery Perpetual Care						2/20/1953	274.58					11.27	285.85
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
FITTS & HUNT	Cemetery Perpetual Care						4/7/1969	366.13					15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
FRANCES L. HAZELTON	Cemetery Perpetual Care						8/11/1939	366.13				366.13	15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
FRED B. & ALICE E. BOYLES	Cemetery Perpetual Care						10/23/1937	274.58				274.58	11.27	285.85
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
FRED G. BARTLETT	Cemetery Perpetual Care						8/25/1961	732.19				732.19	30.08	762.27
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	537.18	0.00	1.29	0.00	538.47		195.01	28.79	223.80		762.27	(10.32)	751.95	
FRENCH - HEATH	Cemetery Perpetual Care						1/5/1931	91.47				91.47	3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
FRENCH ADDITION	Cemetery Perpetual Care						1/2/1968	1,313.48				1,313.48	53.97	1,367.45
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	963.67	0.00	2.32	0.00	965.99		349.81	51.65	401.46		1,367.45	(18.51)	1,348.94	
GEORGE A. HOSLEY	Cemetery Perpetual Care						4/27/1931	366.13				366.13	15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
GEORGE D. RAND	Cemetery Perpetual Care						6/12/1961	366.13				366.13	15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
GEORGE E. GILLINGHAM	Cemetery Perpetual Care						8/26/1951	549.05				549.05	22.57	571.62
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	402.86	0.00	0.97	0.00	403.83		146.19	21.60	167.79		571.62	(7.74)	563.88	
GEORGE F. WEST	Cemetery Perpetual Care						1/28/1932	338.63				338.63	13.91	352.54
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	248.48	0.00	0.60	0.00	249.08		90.15	13.31	103.46		352.54	(4.77)	347.77	
GEORGE HERMAN JACK	Cemetery Perpetual Care						4/6/1928	109.80				109.80	4.52	114.32
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	80.56	0.00	0.19	0.00	80.75		29.24	4.33	33.57		114.32	(1.55)	112.77	
GEORGE HOOK	Cemetery Perpetual Care						8/25/1961	274.58				274.58	11.27	285.85
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
GEORGE L. CONVERSE	Cemetery Perpetual Care						6/30/1918	91.47				91.47	3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
GEORGE MACKINTOSH	Cemetery Perpetual Care						12/27/1940	366.13				366.13	15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
GEORGE MARDEN	Cemetery Perpetual Care						3/26/1919	91.47				91.47	3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
GEORGE S. WEBSTER	Cemetery Perpetual Care						12/9/1947	366.13				366.13	15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
GEORGE S. WEST	Cemetery Perpetual Care						9/25/1925	91.47				91.47	3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
GEORGE W. STEVENS	Cemetery Perpetual Care						1910	622.01				622.01	25.56	647.57
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	456.35	0.00	1.10	0.00	457.45		165.66	24.46	190.12		647.57	(8.77)	638.80	
GEORGE WELLS	Cemetery Perpetual Care						9/30/1922	183.12				183.12	7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
GERAH	Cemetery Perpetual Care						10/9/1933	183.12				183.12	7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
GLENN V., DARLENE L. & BRANDON MYERS	Cemetery Perpetual Care						1/3/2012	977.80				977.80	40.18	1,017.98
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	717.37	0.00	1.73	0.00	719.10		260.43	38.45	298.88		1,017.98	(13.78)	1,004.20	



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
GRANT - STARBIRD	Cemetery Perpetual Care						5/7/1964	366.13				366.13	15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
GREAT HILL CEMETERY TRUST	Cemetery Trust (Other)						12/24/1946	241,873.27				(1,801.54)	240,071.73	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	153,213.47	0.00	426.76	0.00	153,640.23		88,659.80	21,021.70	86,431.50		240,071.73	(3,250.10)	236,821.63	
HANNAH M. SAWYER	Cemetery Perpetual Care						1931	91.47				3.74	95.21	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
HANNAH M. WILLIAMS	Cemetery Perpetual Care						6/17/1909	91.47				3.74	95.21	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
HARRIETTE E. & WALTER E. DROWNE	Cemetery Perpetual Care						12/20/1960	366.13				15.05	381.18	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
HAZEL BUTLER HURD	Cemetery Perpetual Care						6/27/1968	274.58				11.27	285.85	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
HELEN F. SOULE	Cemetery Perpetual Care						10/5/1926	183.12				7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
HENRY H. & EMELINE T. LANE	Cemetery Perpetual Care						1/19/1965	274.58				11.27	285.85	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
HENRY MOORE	Cemetery Perpetual Care						8/23/1910	109.80				4.52	114.32	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	80.56	0.00	0.19	0.00	80.75		29.24	4.33	33.57		114.32	(1.55)	112.77	
HERBERT W. ROBIE	Cemetery Perpetual Care						12/22/1923	91.47				3.74	95.21	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
HILLS STEVENS	Cemetery Perpetual Care						9/29/1917	91.47				3.74	95.21	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
INEZ STOWE HENDERSON AND HAZEL I. STONE	Cemetery Perpetual Care						6/10/1968	183.12				7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
ISABELLA C. CLARK	Cemetery Perpetual Care						8/22/1942	366.13				15.05	381.18	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
IVORY J & SARAH J. LOVERING; JOHN L. HERSOM	Cemetery Perpetual Care						1952	274.58				11.27	285.85	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
J. WESLEY SMITH	Cemetery Perpetual Care						1951	183.12				7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
JAMES & J. ALBERT HOOK	Cemetery Perpetual Care						6/9/1928	183.12				7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
JAMES DELESKEY	Cemetery Perpetual Care						10/13/1931	137.30				5.62	142.92	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	100.74	0.00	0.24	0.00	100.98		36.56	5.38	41.94		142.92	(1.93)	140.99	
JAMES H. HARDY	Cemetery Perpetual Care						10/28/1924	91.47				3.74	95.21	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
JAMES HRINCHUK	Cemetery Perpetual Care						3/18/2012	162.96				6.67	169.63	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	119.55	0.00	0.28	0.00	119.83		43.41	6.39	49.80		169.63	(2.30)	167.33	
JAMES MARDEN	Cemetery Perpetual Care						12/8/1938	73.26				3.01	76.27	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	53.72	0.00	0.13	0.00	53.85		19.54	2.88	22.42		76.27	(1.03)	75.24	



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
JAMES W. GORDON	Cemetery Perpetual Care						1924	91.47					3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
JOAN HAZELTON	Cemetery Perpetual Care						8/30/1916	183.12				7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
JOHN C. CHASE	Cemetery Perpetual Care						3/12/1929	366.13				15.05	381.18	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
JOHN F. & JENNIE GREEN	Cemetery Perpetual Care						1/19/1932	274.58				11.27	285.85	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
JOHN F. ROBIE	Cemetery Perpetual Care						5/19/1971	183.12				7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
JOHN G. LANG	Cemetery Perpetual Care						4/15/1948	274.58				11.27	285.85	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
JOHN H. ROBIE	Cemetery Perpetual Care						10/31/1940	274.58				11.27	285.85	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
JOHN M. WEBSTER	Cemetery Perpetual Care						5/31/1972	366.13				15.05	381.18	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
JOHN S. EMERY	Cemetery Perpetual Care						5/22/1922	183.12				7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
JOHN W. NOYES	Cemetery Perpetual Care						5/3/1904	549.05				22.57	571.62	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	402.86	0.00	0.97	0.00	403.83		146.19	21.60	167.79		571.62	(7.74)	563.88	
JOHN WASON	Cemetery Perpetual Care						5/15/1963	274.58				11.27	285.85	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
JOHN WEST	Cemetery Perpetual Care						4/15/1919	91.47				3.74	95.21	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
JOHN WEST 2ND	Cemetery Perpetual Care						1/31/1920	91.47				3.74	95.21	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
JONATHAN PRESSEY	Cemetery Perpetual Care						2/16/1915	82.39				3.39	85.78	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	60.45	0.00	0.15	0.00	60.60		21.94	3.24	25.18		85.78	(1.16)	84.62	
JOSEPH DANE	Cemetery Perpetual Care						6/28/1921	91.47				3.74	95.21	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
JOSEPH KNOWLES	Cemetery Perpetual Care						4/15/1919	183.12				7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
JOSEPH WEBSTER	Cemetery Perpetual Care						11/25/1935	183.12				7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
JUSTINE P. CREAMER	Cemetery Perpetual Care						7/27/1942	183.12				7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
LEON B. RICHARDSON	Cemetery Perpetual Care						11/24/1971	366.13				15.05	381.18	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
LEON G. SIMONDS	Cemetery Perpetual Care						3/20/1955	183.12				7.52	190.64	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
LESTER MITCHELL	Cemetery Perpetual Care						1/3/1905	1,040.68	42.75					1,083.43
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	763.51	0.00	1.83	0.00	765.34		277.17	40.92	318.09		1,083.43	(14.67)	1,068.76	
LEWIS KIMBALL	Cemetery Perpetual Care						7/22/1941	183.12	7.52					190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
LIDA E. CRAWFORD	Cemetery Perpetual Care						12/31/1942	549.05	22.57					571.62
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	402.86	0.00	0.97	0.00	403.83		146.19	21.60	167.79		571.62	(7.74)	563.88	
LOREN P. RAND	Cemetery Perpetual Care						6/27/1973	366.13	15.05					381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
LOT KNOWLES	Cemetery Perpetual Care						6/3/1912	91.47	3.74					95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
LUCY LAWRENCE	Cemetery Perpetual Care						7/9/1934	183.12	7.52					190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
LUTHER W. HALL	Cemetery Perpetual Care						12/23/1908	183.12	7.52					190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
LYDRA J. RAMSEY	Cemetery Perpetual Care						3/20/1925	183.12	7.52					190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
MABEL J. BRICKETT	Cemetery Perpetual Care						3/20/1937	183.12	7.52					190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
MAGDALENA ROBBS	Cemetery Perpetual Care						8/21/1940	366.13	15.05					381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
MANSUR & SEIBERT	Cemetery Perpetual Care						12/4/1951	320.35	13.16					333.51
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	235.05	0.00	0.56	0.00	235.61		85.30	12.60	97.90		333.51	(4.52)	328.99	
MARGARET L. ROSS	Cemetery Perpetual Care						11/21/1975	91.47	3.74					95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
MARK SANBORN	Cemetery Perpetual Care						11/20/1923	91.47	3.74					95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
MARY A. OWEN	Cemetery Perpetual Care						11/29/1941	183.12	7.52					190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
MARY E. BEAN	Cemetery Perpetual Care						11/26/1921	274.58	11.27					285.85
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
MARY E. MERRILL	Cemetery Perpetual Care						1929	45.78	1.87					47.65
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	33.56	0.00	0.08	0.00	33.64		12.22	1.79	14.01		47.65	(0.65)	47.00	
MARY J. MAPLE	Cemetery Perpetual Care						10/7/1942	183.12	7.52					190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
MELVIN	Cemetery Perpetual Care						8/19/1937	183.12	7.52					190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
MILLS E. WILSON	Cemetery Perpetual Care						1/23/1926	457.57	18.79					476.36
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	335.74	0.00	0.80	0.00	336.54		121.83	17.99	139.82		476.36	(6.45)	469.91	
MILLS FAMILY	Cemetery Perpetual Care						5/7/1932	366.13	15.05					381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
MINNIE D. FRENCH	Cemetery Perpetual Care						2/15/1943	91.47				3.74		95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
MOSES PINGREE	Cemetery Perpetual Care						11/30/1923	183.12				7.52		190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
MOSES TEWKSBURY	Cemetery Perpetual Care						1/15/1954	549.05				22.57		571.62
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	402.86	0.00	0.97	0.00	403.83		146.19	21.60	167.79		571.62	(7.74)	563.88	
MOSES WEBSTER	Cemetery Perpetual Care						8/14/1937	183.12				7.52		190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
MYRON F. BROWN	Cemetery Perpetual Care						6/23/1959	274.58				11.27		285.85
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
NATHAN W. GOLDSMITH	Cemetery Perpetual Care						9/24/1953	274.58				11.27		285.85
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
NELLIE W. KEARNS	Cemetery Perpetual Care						7/25/1953	457.57				18.79		476.36
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	335.74	0.00	0.80	0.00	336.54		121.83	17.99	139.82		476.36	(6.45)	469.91	
NICHOLAS, JANET & KELSEY MYERS	Cemetery Perpetual Care						2/13/2012	488.87				20.08		508.95
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	358.67	0.00	0.86	0.00	359.53		130.20	19.22	149.42		508.95	(6.89)	502.06	
NORTH CHESTER LADIES AID	Cemetery Perpetual Care						8/23/1973	549.05				22.57		571.62
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	402.86	0.00	0.97	0.00	403.83		146.19	21.60	167.79		571.62	(7.74)	563.88	
OREN F. PAGE	Cemetery Perpetual Care						8/25/1917	73.26				3.01		76.27
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	53.72	0.00	0.13	0.00	53.85		19.54	2.88	22.42		76.27	(1.03)	75.24	
ORLANDO H. UNDERHILL	Cemetery Perpetual Care						11/20/1958	366.13				15.05		381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
OSGOOD RICHARDS	Cemetery Perpetual Care						5/5/1948	274.58				11.27		285.85
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
PAGE REED SMITH	Cemetery Perpetual Care						4/30/1921	146.40				6.01		152.41
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	107.41	0.00	0.26	0.00	107.67		38.99	5.75	44.74		152.41	(2.06)	150.35	
PARKER MORSE	Cemetery Perpetual Care						3/26/1919	91.47				3.74		95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
PRESTON E. GOODRICH	Cemetery Perpetual Care						9/29/1949	274.58				11.27		285.85
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	201.43	0.00	0.48	0.00	201.91		73.15	10.79	83.94		285.85	(3.87)	281.98	
REVEREND CHARLES TENNEY	Cemetery Perpetual Care						10/11/1911	183.12				7.52		190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
ROBERT & REBECCA KNOWLES	Cemetery Perpetual Care						4/15/1919	183.12				7.52		190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
ROBERT HAZELTON	Cemetery Perpetual Care						11/16/1949	2,540.01				104.37		2,644.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	1,863.82	0.00	4.48	0.00	1,868.30		676.19	99.89	776.08		2,644.38	(35.80)	2,608.58	
ROBINSON - MARTIN	Cemetery Perpetual Care						2/6/1962	201.33				8.26		209.59
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	147.70	0.00	0.36	0.00	148.06		53.63	7.90	61.53		209.59	(2.84)	206.75	
RUFUS FORSAITH	Cemetery Perpetual Care						10/20/1955	183.12				7.52		190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
SALLY LOVERING SLEEPER														
	Cemetery Perpetual Care						4/30/1921	73.26					3.01	76.27
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	53.72	0.00	0.13	0.00	53.85		19.54	2.88	22.42		76.27	(1.03)	75.24	
SAMUEL S. PARKER														
	Cemetery Perpetual Care						7/7/1911	73.26					3.01	76.27
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	53.72	0.00	0.13	0.00	53.85		19.54	2.88	22.42		76.27	(1.03)	75.24	
SAMUEL S. WARREN														
	Cemetery Perpetual Care						5/3/1923	91.47					3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
SANBORN - MORSE														
	Cemetery Perpetual Care						11/8/1941	457.57					18.79	476.36
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	335.74	0.00	0.80	0.00	336.54		121.83	17.99	139.82		476.36	(6.45)	469.91	
SARAH A. TRUE														
	Cemetery Perpetual Care						8/23/1910	137.30					5.62	142.92
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	100.74	0.00	0.24	0.00	100.98		36.56	5.38	41.94		142.92	(1.93)	140.99	
SARAH V. LANE														
	Cemetery Perpetual Care						6/29/1918	366.13					15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
SILAS F. LEARNARD														
	Cemetery Perpetual Care						3/13/1923	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
SUSIE M. GILLINGHAM														
	Cemetery Perpetual Care						3/20/1959	549.05					22.57	571.62
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	402.86	0.00	0.97	0.00	403.83		146.19	21.60	167.79		571.62	(7.74)	563.88	
SUSIE SMITH														
	Cemetery Perpetual Care						11/25/1939	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
THOMAS J. MELVIN														
	Cemetery Perpetual Care						1/28/1938	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
TO BE DETERMINED														
	Cemetery Perpetual Care						1920	1,830.42					75.20	1,905.62
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	1,342.92	0.00	3.23	0.00	1,346.15		487.50	71.97	559.47		1,905.62	(25.80)	1,879.82	
VALERIA A. TOWLE														
	Cemetery Perpetual Care						2/23/1937	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
VICTOR & PERLEY SPOLLETT														
	Cemetery Perpetual Care						5/9/1973	549.05					22.57	571.62
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	402.86	0.00	0.97	0.00	403.83		146.19	21.60	167.79		571.62	(7.74)	563.88	
VICTORIA J. BROWN														
	Cemetery Perpetual Care						4/24/1950	366.13					15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
WALLACE L. KIMBALL														
	Cemetery Perpetual Care						5/5/1962	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
WARREN F. ROBINSON														
	Cemetery Perpetual Care						5/13/1968	366.13					15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
WEEKS & FORSAITH														
	Cemetery Perpetual Care						8/25/1954	366.13					15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02	
WILLIAM A. MOORE														
	Cemetery Perpetual Care						10/19/1950	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	
WILLIAM F. WARREN														
	Cemetery Perpetual Care						5/23/1936	91.47					3.74	95.21
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	67.14	0.00	0.16	0.00	67.30		24.33	3.58	27.91		95.21	(1.29)	93.92	
WILLIAM FINNIGAN														
	Cemetery Perpetual Care						3/24/1950	183.12					7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06	



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name		Purpose					Creation Date				BOY Balance	Change	EOY Balance
WILLIAM GREENOUGH		Cemetery Perpetual Care					5/4/1942				183.12	7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06
WILLIAM H. WEST, ARTHUR H. WEST AND GEORGE WEST		Cemetery Perpetual Care					7/5/1950				457.57	18.79	476.36
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	335.74	0.00	0.80	0.00	336.54		121.83	17.99	139.82		476.36	(6.45)	469.91
WILLIAM P. NICHOLS		Cemetery Perpetual Care					2/23/1942				183.12	7.52	190.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	134.34	0.00	0.32	0.00	134.66		48.78	7.20	55.98		190.64	(2.58)	188.06
WILLIAM W. WHITE		Cemetery Perpetual Care					3/15/1906				137.30	5.62	142.92
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.74	0.00	0.24	0.00	100.98		36.56	5.38	41.94		142.92	(1.93)	140.99
WOODBURY MARSTERS		Cemetery Perpetual Care					5/31/1972				366.13	15.05	381.18
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	268.60	0.00	0.64	0.00	269.24		97.53	14.41	111.94		381.18	(5.16)	376.02

Cemetery Funds Total End of Year Balance: \$298,743.28



For reporting year Jul 1, 2022 through Jun 30, 2023.

Trustees

Name	Position	Term Expires
Thomas Paton	Trustee	5/1/2022

Attachments

The following documents have been uploaded to the Trustees Portal and filed with this ledger. Please contact the preparer for access to the uploaded files.

Fidelity Common Capital Reserve Fund Fully Year Custodian Statement	\$3,821,922.11
Fidelity Common Trust Fund Full Year Custodian Statement	\$1,120,532.01
Investment Policy Statement	\$0.00
Total Market EOY Value Reported	\$4,942,454.12

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on October 3, 2023 by Thomas Paton on behalf of the Trustees of Trust Funds of Chester.



Brokerage Fees and Expenses

Name	Fees Paid	Expenses Paid
Three Bearings Fiduciary Advisors, Inc.	\$20,365.09	\$0.00
	\$20,365.09	\$0.00

Vendor Payments - 2023

Town of Chester Vendor Payments July 1, 2022 - June 30, 2023

Vendor Name	City/Town and State	Amount
1&1 IONOS Inc.	Chesterbrook, PA 19087	\$ 228.00
2 Way Communications Service Inc.	Portsmouth, NH 03801	\$ 490.00
AAA Police Supply	Dedham, MA 02026-6806	\$ 1,855.09
Across the Street Productions, Inc		\$ 385.00
Acton Boxborough Regional School	Acton, Massachusetts 01720	\$ 3,000.00
Adobe, Inc.		\$ 239.88
AED Superstore		\$ 414.12
AG'S Custom Cars & Towing LLC	Sandown, NH 03873	\$ 252.00
AIDS Response Seacoast	Portsmouth, NH 03801	\$ 500.00
Airgas USA, LLC	Chicago, IL 60673-4445	\$ 122.59
Alarm System Plus	Raymond, NH 03077	\$ 5,310.00
All Traffic Solutions, Inc	Chantilly, VA 20151	\$ 20,543.00
Aleppo Shriners	Wilmington, MA 01887	\$ 9,000.00
Alert-All Corp	New Holland, PA 17557	\$ 1,450.00
Allard Service & Sales, Inc	Manchester, NH 03103	\$ 1,140.00
All-Pro Tree Service	Chester, NH 03036	\$ 5,300.00
Alpine Software Corporation	Mendon, NY 14506	\$ 6,423.75
Amazon		\$ 14,402.63
AmChar Wholesale, Inc	Rochester, NY 14624	\$ 45.00
American 3D Scientific, LP	Tucker, GA 30084	\$ 504.95
American Crystal	North Conway, NH 03860	\$ 499.58
American Red Cross	Concord, NH 03301	\$ 2,000.00
American Thunder Fireworks Inc	North Reading, MA 01864	\$ 9,500.00
Ancora Psychological, LLC	Wakefield, MA 01880	\$ 700.00
Anderson Equipment Company	Philadelphia, PA 19182-3552	\$ 2,827.40
Andrew Hadik	Chester, NH 03036	\$ 751.66
Ascensus		\$ 2,300.00
AT New Hampshire, LLC	Stamford, CT, 06902	\$ 2,992.82
Atlantic Mobile Undercoating	Kingston, NH 03848	\$ 2,175.00
AT& T Mobility	Carol Stream, IL 60197-6463	\$ 110.32
Atlantic Mobile Undercoating	Kingston, NH 03848	\$ 1,825.00
Auburn, NH Boy Scout Troop 127		\$ 200.00
Avalanche Screen Printing	Hooksett, NH 03106	\$ 7,573.00
Avitar Associates-New England	Epsom, NH 03234	\$ 10,406.00
Axon Enterprises, Inc.	Phoenix, AZ 85038-9661	\$ 2,214.06
B & H Photo	New York, NY 10087-8072	\$ 1,169.61
Barbara Cannon	Chester, NH 03036	\$ 51.76
Baton Boosters		\$ 350.00
Batteries Plus #401	Manchester, NH 03103	\$ 74.95
BBNG Entertainment		\$ 1,250.00
Beacon National Auto Tag & Title	Williamstown, NJ 08094	\$ 318.20
Bektash Shriners	Concord, NH 03301	\$ 500.00
Bellemore Walls	Chester, NH 03036	\$ 10,000.00
Ben Franklin	Raymond, NH 03077	\$ 3,058.49
Benevento Aggregates LLC	Wilmington, MA 01887	\$ 7,792.93
Bens Uniforms	Amesbury, MA 01913	\$ 732.00
Benson Lumber & Hardware	Londonderry, NH 03053	\$ 30.91
Beth Ann Hanggeli	Palatka, FL 32177	\$ 3,544.20
BJ's Wholesale Club		\$ 506.11
BK Electric	Chester, NH 03036	\$ 13,893.50

Vendor Payments - 2023

Town of Chester Vendor Payments July 1, 2022 - June 30, 2023

Vendor Name	City/Town and State	Amount
Block 5 Technologies	Londonderry, NH 03053	\$ 88,869.96
Bob Bean Company		\$ 5,685.62
Bolduc Tree Service	Fremont, NH 03044	\$ 76,293.48
Border Area Mutual Aid Assoc		\$ 100.00
Bound Tree Medical LLC	Chicago, IL 60673-1235	\$ 6,619.11
Brian D. Fogg, LLC	Whitefield, NH 03598	\$ 5,400.00
BROADLink Technology Solutions		\$ 4,214.70
Brian James Rubner		\$ 600.00
Brox Industries	Dracut, MA 01826-5439	\$ 6,988.36
BS & A Software	Bath, MI 48808	\$ 2,623.00
BSN Sports LLC	Dallas, TX 75266-0176	\$ 6,511.84
Busby Construction Co., Inc.	Atkinson, NH 03811-5120	\$ 679,628.80
CAI Technologies	Littleton, NH 03561	\$ 4,300.00
Canandaigua VAVS	Canandaigua, NY 14424	\$ 100.00
Candia Springs Adventure Park	Candia, NH 03034	\$ 1,745.60
Caroline R. Wilson		\$ 125.52
Carparts of Derry	Plaistow, NH 03865-0473	\$ 2,930.90
Cartridge World NH		\$ 1,431.76
Casella Waste Systems, Inc.	Williston, VT 05495-1372	\$ 102.75
Chadwick-BaRoss		\$ 3,698.09
Chappell Tractor Sales, LLC	Milford, NH 3055	\$ 2,499.64
Chester Academy	Chester, NH 03036	\$ 860.00
Chester Academy Library	Chester, NH 03036	\$ 6,184.61
Chester Boy Scout Troop 163	Chester, NH 03036	\$ 270.00
Chester Fife and Drum Corps		\$ 1,200.00
Chester Fire Association	Chester, NH 03036	\$ 4,352.87
Chester General Store	Chester, NH 03036	\$ 360.56
Chester Public Library	Chester, NH 03036	\$ 197,078.92
Chester Senior Citizens	Chester, NH 03036	\$ 15,000.00
Chicken Connection Inc		\$ 4,989.25
Child Advocacy Center	Derry, NH 03038	\$ 300.00
Christopher Hadik	Chester, NH 03036	\$ 359.18
Cindy LeBlanc	Chester, NH 03036	\$ 370.47
CINTAS	Cincinnati, OH 45263-0803	\$ 3,048.13
CivicPlus	Manhattan, KS 66505	\$ 2,127.14
Clean River Project, Inc	Methuen, MA 01844	\$ 300.00
CM Truck & Trailer Sales, LLC	Chichester, NH 03258	\$ 9,220.00
Colonial Pest Control, Inc	Worcester, MA 01604	\$ 6,890.00
Comcast	Newark, NJ 07101-1577	\$ 11,295.69
Community Caregivers of Greater Derry	Derry, NH 03038	\$ 2,150.00
Concentra Occup. Health Center	Cranston, RI 02920-0942	\$ 317.00
CountrySide Lock & Key		\$ 2,483.00
Creative Costuming, Inc	Hudson, NH 03051	\$ 909.99
Crown Trophy		\$ 1,013.45
Crystal Rock LLC	Waterbury, CT 06725028	\$ 3,472.89
Ctr-Occupational & Employee Health	Exeter, NH 03833	\$ 1,032.15
Dalia's Events LLC		\$ 100.00
Daniels Equipment Co. Inc	Auburn, NH 03032	\$ 230.00
Darrell F. Quinn, LLC	Chester, NH 03036	\$ 1,916.04
Dave's Small Engine Repair	Raymond, NH 03077	\$ 855.00

Vendor Payments - 2023

Town of Chester Vendor Payments July 1, 2022 - June 30, 2023

Vendor Name	City/Town and State	Amount
DCF Investigative Service, LLC		\$ 5,479.00
Debra H. Doda	Raymond, NH 03077	\$ 94.22
Deep River Jr Ancient Fife & Drum		\$ 1,200.00
Defense Technology, LLC		\$ 545.00
DH & DH Auto/Truck Repair, LLC		\$ 1,393.96
DiCroce Prosecutions	Fremont, NH 03044	\$ 3,000.00
Donahue, Tucker & Ciandella	Exeter, NH 03833-0630	\$ 278.67
Donald T Shomette		\$ 495.00
Donovan Equipment Co., Inc.	Londonderry, NH 03053	\$ 4,742.00
Door Up	Derry, NH 03038-1906	\$ 162.00
Dubois & King Inc	Bedford, NH 03110	\$ 51,425.90
Dunkin Donuts		\$ 59.39
Duo-Safety Ladder Corp.		\$ 2,867.98
E.H. Perkins Construction, Inc.	Westminster, MA 01473	\$ 2,000.00
East Coast Emergency Outfitter	Manchester, NH 03103	\$ 2,322.90
East Coast Lumber	East Hampstead, NH 03826	\$ 2,763.65
Eastern Analytical, Inc	Concord, NH 03301	\$ 1,320.00
Eckhardt & Johnson, LLC	Hooksett, NH 03106	\$ 684.94
Eddies Saw Service	East Derry, NH 03041	\$ 133.70
Elizabeth A. Casey		\$ 47.00
Employee Reimbursements		\$ 84,163.13
Eric C Mitchell & Associates, Inc.	Bedford, NH 03110	\$ 6,891.00
Erik Caron		\$ 545.00
ESO Solutions, Inc.	Dallas, TX 75267-9449	\$ 2,764.60
eVacumnStore	Norwood, MA 02062	\$ 77.96
Event Central	Portsmouth, NH 03801	\$ 27,777.20
Events United	Derry, NH 03038	\$ 1,026.40
Eversign	Vienna, Austria,	\$ 123.48
Eversource		\$ 138,322.00
Eversource Energy	Boston, MA 02205-6003	\$ 48,406.13
Extraordinary Arts LLC		\$ 1,200.00
Fail Safe Testing, LLC	Manalapan, NJ 07726	\$ 3,224.74
Farm Family	Albany, NY 12201-2019	\$ 757.50
Farrs Auto Repair, LLC	Chester, NH 03036	\$ 10,598.00
FBI - LEEDA	Malvern, PA 19355	\$ 795.00
Ferguson Waterworks #576	Boston, MA 02241-7592	\$ 5,068.80
Fidelity Investments	Hampton, NH 03842	\$ 2,032,370.00
Fire Tech & Safety Of NE	Winthrop, ME 04364	\$ 295.00
Firematic Supply Co. Inc.	Yaphank, NY 11980-0187	\$ 1,550.00
First Student, Inc		\$ 1,993.77
FirstLight Fiber	Williston, VT 05495-1301	\$ 392.27
FleetPride, Inc		\$ 15.93
Fluid-Graphix		\$ 4,575.30
Folsom's Sugar House	Chester, NH 03036	\$ 96.00
Ford Of Londonderry	Londonderry, NH 03053	\$ 5,317.05
Forensic Education LLC		\$ 149.00
Formsgal	Westbrook, ME 04092	\$ 857.10
Forsaithe Drowne Post 108	Chester, NH 03036	\$ 182.00
Friends RSVP	Concord, NH 03301	\$ 100.00
G & L Noyes Family Rev Trust 2022	Chester, NH 03036	\$ 30,000.00

Vendor Payments - 2023

Town of Chester Vendor Payments July 1, 2022 - June 30, 2023

Vendor Name	City/Town and State	Amount
G & P Pizzeria	Chester, NH 03036	\$ 1,793.80
Gaftek	Epsom, NH 03234	\$ 306.83
Gale Associates. Inc.	East Weymouth, MA 02189	\$ 92,645.50
Galls, LLC	Chicago, IL 60694-1628	\$ 530.39
GDC Slate & Copper	Deering, NH 03244	\$ 76,000.00
Glacier Computer LLC		\$ 39,992.70
GLOCK Inc	Smyrna, GA 30082	\$ 50.00
GMS Hydraulics, Inc.	Allenstown, NH 03275	\$ 1,191.67
Gold Title		\$ 6,691.64
Golf Course Lawns, LLC	Raymond, NH 03077	\$ 8,898.00
Golf-rides, LLC	Plaistow, NH 03865	\$ 1,550.00
Google LLC		\$ 206.54
Grainger	Palatine, IL 60038-0001	\$ 1,819.58
Granite Industrial Gases	Derry, NH 03038	\$ 150.16
Granite State Analytical Inc	Derry, NH 03039	\$ 3,695.00
Granite State Communications	Weare, NH 03281	\$ 4,190.14
Granite State Elevator Inc.	Laconia, NH 03247	\$ 200.00
Great Hill Cemetery	Chester, NH 03036	\$ 1,170.00
GSPCC, LLC	New Boston, NH 03070	\$ 1,050.00
GTB Cases Corp.	Palmer, MA 01069	\$ 186.18
H.O.P. Sales & Service	Sandown, NH 03873	\$ 789.90
Hamm Septic	Hudson, NH 03051	\$ 1,940.00
Hamm Septic Services, Inc.	Hudson, NH 03051	\$ 1,035.00
Hanna Metalworks Inc.	Chester, NH 03036	\$ 895.00
Hannaford Supermarkets	Atlanta, GA 30374-1127	\$ 1,625.47
Hartmann Enterprises	Exeter, NH 03833	\$ 11,178.00
Hartmann Oil & Propane	Exeter, NH 03833	\$ 30,872.71
Hasler		\$ 7,675.37
Hathaway Home Builders LLC		\$ 175.00
HAVEN	Portsmouth, NH 03801	\$ 2,400.00
HCR Truck & Equipment Repair LLC	Nottingham, NH 03290	\$ 8,685.51
HealthTrust, Inc.	Concord, NH 03302	\$ 529,131.64
Henry K. White & Son	Chester, NH 03036	\$ 70,488.68
Hillyard - New England	Kansas City, MO 64108-1918	\$ 2,072.13
HLF Industries	Sandown, NH, 03873	\$ 14,970.68
Holcim - Ner Inc.		\$ 6,636.58
Home Depot Credit Services	Phoenix, AZ 85062-8047	\$ 368.48
Houston Bernard Band		\$ 1,500.00
Houston Welding LLC		\$ 420.00
Howard P. Fairfield, LLC	Atlanta, GA 30384-7213	\$ 1,144.58
Immaculate Heart of Mary School		\$ 1,350.00
Impact Fire Services LLC	Dallas, TX 75373--506	\$ 5,363.11
Industrial Protection Services	Salem, NH 03079	\$ 11,700.27
International Code Council, Inc	Birmingham, AL 35213-1206	\$ 791.01
International Signal, Inc.	Salem, NH 03079	\$ 624.00
Interware Development Co. Inc	Amherst, NH 03031	\$ 9,964.75
Int'l Assn Chiefs of Police	Baltimore, MD 21264-2564	\$ 465.00
Intoximeters, Inc.	St. Louis, MO 63146	\$ 283.50
J P Cooke Co.	Omaha, NE 68102	\$ 298.45
J.J.N. Mechanical Services LLC	Derry, NH, 03038	\$ 3,373.40

Vendor Payments - 2023

Town of Chester Vendor Payments July 1, 2022 - June 30, 2023

Vendor Name	City/Town and State	Amount
Jackson Lewis P.C.	Portsmouth, NH 03801	\$ 32,585.15
James R Rosencrantz & Sons Inc	Derry, NH 03038	\$ 84.28
Jason R Larochelle	Raymond, NH 03077	\$ 1,600.00
Jemco Properties LLC	Londonderry, NH, 03053	\$ 97.68
Joel Clark Beaupre		\$ 200.00
John D. Hill	Chester, NH 03036	\$ 1,060.00
John Lano		\$ 225.00
Jon-Don LLC	Salem, NH 03079	\$ 167.94
Jones & Bartlett Learning, LLC		\$ 41.95
Jordan Equipment Co.	W. Falmouth, ME 04105	\$ 5,692.25
Jordan Lumber Co., Inc.	Kingfield, ME 04947-4107	\$ 3,300.00
Karolyn O'Cull	Chester, NH 03036	\$ 1,125.00
Kenneth N. Gross		\$ 1,100.00
Kevin Dolan	Chester, NH 03036	\$ 1,950.00
Kim Raines		\$ 45.85
Kimberly A. Cremin	South Hampton, NH 03827	\$ 6,285.00
Kingston Police Department	Kingston, NH 03848	\$ 684.00
Lady Slipper Creations	Chester, NH 03036	\$ 360.00
Lakes Region Fire Apparatus	W. Ossipee, NH 03890	\$ 163.98
LaPrade Emergency Vehicle Svc LLC		\$ 481.34
Leslie Hammond	Chester , NH 03036	\$ 30.00
LHS Associates Inc.	Salem, NH 03079	\$ 4,319.00
Lowe's PROX	Atlanta, GA 30353-0954	\$ 4,402.77
M.B. Maintenance, Inc.	New Boston, NH 03070	\$ 1,204.50
Mailways, Inc.	Allenstown, NH 03275	\$ 4,523.57
Maine Municipal Association	Augusta, ME 04330	\$ 75.00
Manchester Transit Authority	Manchester, NH 03101	\$ 6,631.50
Mapping & Planning Solutions	Whitefield, NH 03598	\$ 7,500.00
Marianne Duffy		\$ 36.88
MARK Dodge, Chrysler, Jeep, LLC		\$ 463.00
Market Street Settlement Group	Bedford, NH 03110	\$ 107.00
Matthew Bender & Co. Inc.	New York, NY 10087-4584	\$ 1,381.88
Melha Shriners	Agawam, MA 01001	\$ 1,800.00
Mercury Medical	Clearwater, FL 33762-0009	\$ 2,094.02
Merrimack Vllly Military Vehicle Col	Beverly, MA 01915	\$ 1,000.00
Michael Piazza		\$ 440.00
Miller Employment Law	Newton, MA 02464	\$ 9,460.00
Miss NH Scholarship Program Inc	Derry, NH 03038	\$ 735.00
MLM Construction	Chester, NH 03036-0155	\$ 291,467.02
Moore Law Enforcement Adv Group LLC	Worcester, MA 01608	\$ 299.00
Moosewood Ecological Services, LLC	Chesterfield, NH 03443	\$ 6,871.25
Morton Salt	Palatine, IL 60055-9973	\$ 124,446.39
Motorola Solutions, Inc	Atlanta, GA 30384-4059	\$ 3,708.27
Municipal Mgmt Assoc of NH	Concord, NH 03302	\$ 220.00
Municipal Police Institute Inc	South Grafton, MA 01560	\$ 179.00
Municipal Resources Inc.	Plymouth, NH 03264	\$ 12,311.18
Murphy's Waste Oil Service Inc.	Dallas, TX 75373--486	\$ 494.50
Myrick Bunker		\$ 229.05
N E State Police Info Network	Franklin, MA 02038-3159	\$ 100.00
Nancy Hoijer	Chester , NH 03036	\$ 40.86

Vendor Payments - 2023

Town of Chester Vendor Payments July 1, 2022 - June 30, 2023

Vendor Name	City/Town and State	Amount
Nancy Jolin	Chester, NH 03036	\$ 3,530.96
NASRO	Birmingham, AL 35244	\$ 550.00
Nat'l Engineering & Test Svcs	Providence, RI 02904	\$ 1,300.00
Nature's Best	Derry, NH 03038-0423	\$ 620.00
NE Assc of Chiefs of Police	Norwich, CT 06360	\$ 100.00
Neptune, Inc	Haverhill, MA 01832	\$ 3,824.95
New England Timing		\$ 725.00
New England Vehicle Outfitters. LLC	Newington, NH 03801	\$ 15,607.00
New Hampshire CPR, LLC	Bedford, NH 03110	\$ 1,919.62
NFPA		\$ 1,495.00
NH Assn Assessing Officials	Goffstown, NH 03045	\$ 20.00
NH Assn Chiefs of Police	Manchester, NH 03108-9515	\$ 200.00
NH Assn Conservation Comm	Concord, NH 03301	\$ 325.00
NH City & Town Clerks Assoc	Newfields, NH 03856	\$ 40.00
NH Electric Cooperative, Inc	Plymouth, NH 03264	\$ 6,013.90
NH Local Welfare Admin Assoc	Concord, NH 03301	\$ 30.00
NH Municipal Association	Concord, NH 03301	\$ 5,752.00
NH Pipes & Drums		\$ 1,750.00
NH Public Works Mutual Aid		\$ 25.00
NH Retirement System	Concord, NH 03301	\$ 568,453.46
NH Seacoast Code Officials Assn	Madbury, NH 03823	\$ 35.00
NH Signs	Auburn, NH 03032	\$ 1,550.00
NH State Firemen's Assc	Concord, NH 03301	\$ 616.00
NH Tax Collectors Assn	Lancaster, NH 03584	\$ 40.00
NHBOA	Concord, NH 03301	\$ 830.00
NHBOSS	Londonderry, NH 03053	\$ 50.00
NHCCM		\$ 150.00
NHDOT E-ZPASS	Concord, NH 03301	\$ 8.29
NHGFOA	Concord, NH 03301	\$ 105.00
NHPA Pipes and Drum Band		\$ 1,500.00
NHRPA	Concord, NH 03301	\$ 110.00
Nicholas Tranquillo	Chester, NH 03036	
Nicole L Sawyer, PsyD PLLC	Portsmouth, NH 03801	\$ 650.00
Nobis Engineering Inc	Concord, NH 03301	\$ 4,850.00
Northeast Resource Recovery Association	Epsom, NH 03234-4147	\$ 16,763.39
Nutfield Publishing LLC	Londonderry, NH 03053	\$ 430.00
Omni Security Systems, Inc.	Byfield, MA 01922	\$ 1,380.00
OHD, LLLP	Birmingham, AL 35244	\$ 935.00
Omni Security Services, Inc		\$ 1,380.00
Omni Services, Inc	Boston, MA 02241-0516	\$ 1,879.88
OPUS, VTR, INC		\$ 175.15
O-Sun Company	Mequon, WI 53097	\$ 1,200.00
Ouwerkerk Plumbing & Heating	Chester, NH 03036	\$ 22,849.50
Pace Analytical Services, LLC		\$ 500.00
Palmer Gas & Oil	Atkinson, NH 03811	\$ 33,186.55
Palmer Gas Co., Inc	Atkinson, NH 03811	\$ 19,242.04
Patricia Kondel		\$ 540.00
Paul Cormier		\$ 45.00
Pelmac Industries, Inc.	Auburn, NH 03032	\$ 9,798.00
Performance Collisions	Candia, NH 03034	\$ 550.00

Vendor Payments - 2023

Town of Chester Vendor Payments July 1, 2022 - June 30, 2023

Vendor Name	City/Town and State	Amount
Pete's Tire Barns, Inc.	Orange, MA 01364	\$ 2,071.72
Pete's Toilet Rentals, LLC	Plaistow, NH 03865	\$ 11,454.00
Petra Paving, Inc.	Hampstead, NH 03841	\$ 70,181.00
Philadelphia Security Products, Inc	Essington, PA 19029	\$ 84.57
Pinard Waste Systems, Inc	Manchester, NH 03108	\$ 5,561.20
Postmaster		\$ 290.00
Power Up Generator Service Co	Auburn, NH 03032	\$ 998.04
Primex	Concord, NH 03301-2624	\$ 101,227.07
Promise Land Survey, LLC	Derry, NH 03038	\$ 20,850.00
Quadient Leasing USA, Inc.	Dallas, TX 75312-3682	\$ 1,175.25
Quirk Ford of Augusta	Hallowell, ME 04347	\$ 36,361.38
Ram Printing, Inc.	E. Hampstead, NH 03826	\$ 3,287.78
Raymond Car Wash, LLC	Raymond, NH 03077	\$ 300.00
Raymond Recreation	Raymond, NH 03077	\$ 550.00
Rockingham County Chiefs Police Association	Newton, NH 03858	\$ 50.00
RDA of New England		\$ 941.00
Refunds		\$ 37,110.11
Remi-Sons Inc	Derry, NH 03038	\$ 2,390.00
Rescue Essentials		\$ 214.99
Results Heat Transfer Vinyl, Inc	Chester, NH 03036	\$ 45.00
Rhonda Lamphere	Chester, NH 03036	\$ 1,831.27
RICOH USA, Inc.	Philadelphia, PA 19101-1564	\$ 4,922.73
Robert & Jennifer Chiampa		\$ 750.00
Robert Scott Grimm	Chester, NH 03036	\$ 12,563.94
Rock County Reg Of Deeds	Kingston, NH 03848	\$ 433.00
Rock. Nutrician & Meals	Brentwood, NH 03833	\$ 800.00
Rockingham County	Brentwood, NH 03833	\$ 3,062.00
Rockingham County Treasurer	Brentwood, NH 03833	\$ 642,598.00
Rockingham CTY Cons. District	Brentwood, NH 03833	\$ 4,682.00
Round Point Mortgage Services Corp	Brooklyn, NY 11209	\$ 4,640.00
S.E.N.H.H.M.M.A.D.	Windham, NH 03087	\$ 7,327.47
Sams Club		\$ 2,028.65
Sanborn Community Basketball	Kingston, NH 03848	\$ 290.00
Sanel NAPA - Derry NH	Derry, NH 03038	\$ 164.63
SBA Towers II LLC	Atlanta, GA 31193-3730	\$ 7,297.44
Scruffy's Auto Repair and More	Chester, NH 03036	\$ 5,751.00
Simplifile, LC	Provo, UT 84604	\$ 677.50
Sir Speedy Printing Ctr	Manchester, NH 03101	\$ 501.76
So NH Planning Commission	Manchester, NH 03102-3546	\$ 3,698.83
Sommers Landscaping	Chester, NH 03036	\$ 39,645.91
Soule, Leslie, Kidder...PLLC	Salem, NH 03079	\$ 21,767.75
Stacy Manfrates	Chester, NH 03036	\$ 995.97
Stadium Graphics, LLC	Manchester, NH 03103	\$ 500.00
Staples Advantage	Boston, MA 02241-5256	\$ 11,822.72
State of NH	Concord, NH 03301	\$ 40.00
State of NH - Criminal Records	Concord, NH 03305	\$ 94.00
Stephen A Chase	Deerfield, NH 03037	\$ 42,182.25
Stericycle, Inc		\$ 158.02
Stone Hill Municipal Solutions	Rochester, NH 03867	\$ 62,340.00
Street Cop Training LLC		\$ 498.00

Vendor Payments - 2023

Town of Chester Vendor Payments July 1, 2022 - June 30, 2023

Vendor Name	City/Town and State	Amount
StreetScan, Inc.	Wakefield, MA 01880	\$ 1,800.00
Stryker Sales Corporation	Chicago, IL 60673330	\$ 4,609.55
Sturdy Fence Co	Chester, NH 03036	\$ 5,925.00
Sullivan Tire Co., Inc		\$ 1,347.95
Sullivan Tire, Inc		\$ 2,362.87
Summit Supply Corp	Brentwood, NH 03833	\$ 345.76
Sumner Brook Fish Farm	Ossipee, NH 03864	\$ 1,112.50
Sunbelt Rentals		\$ 9,017.94
Suzanne Reiter	Chester, NH 03036	\$ 68.95
Target Solutions Learning, LLC		\$ 840.00
TD Card Services	Cherry Hill, NJ 08034-0372	\$ 18,239.87
Tedder Industries, LLC	Post Falls, ID 83854	\$ 2,628.10
The First NH Regiment Inc		\$ 550.00
The New Liberty Jazz Band		\$ 1,500.00
The UpperRoom	Derry, NH 03038-1017	\$ 1,481.00
Theodore P. Scott	Chester, NH 03036	\$ 8,900.00
Three Bearings Fiduciary Advisors	Hampton, NH 03842	\$ 20,365.09
Tire Warehouse #1001		\$ 102.96
Tom's Hood Cleaning, LLC	Derry, NH, 03038	\$ 400.00
Total Notice LLC	Nantucket, MA 02554	\$ 1,627.83
Town of Derry	Derry, NH 03038	\$ 130,094.00
Town of Hampstead	Hampstead, NH 03841	\$ 355.50
Town Of Kingston	Kingston, NH 03848	\$ 1,974.26
Town of Plaistow	Plaistow, NH 03865	\$ 5,563.20
Tractor Supply Credit Plan	Phoenix, AZ 85062-8004	\$ 105.93
Treasurer, State of NH	Concord, NH 03301	\$ 18,608.40
TriTech Software Systems		\$ 4,720.35
Turf Depot	Salem, NH 03079	\$ 1,151.32
U S Water Consultants, Inc.	Windham, NH 03087	\$ 168.00
Uline	Chicago, IL 60680-1741	\$ 10,295.31
UNH Professional Development	Durham, NH 03824	\$ 279.00
UNH Technology Transfer Center	Durham, NH 03824	\$ 85.00
Union Leader Corp	Manchester, NH 03109	\$ 995.20
Unique Scientific Inc	Goffstown, NH, 03045	\$ 5,290.00
United Compressor & Pump SVC, INC	Plaistow, NH 03865	\$ 235.00
Universal Signworks	Manchester, NH 03109-5617	\$ 260.00
Universtity of Massachusetts Lowell	Lowell, MA 01854	\$ 5,000.00
USPS		\$ 345.47
Vachon Clukay & Company PC	Manchester, NH 03104	\$ 19,000.00
Van Meter & Associates, Inc		\$ 340.00
Verizon Wireless	Albany, NY 12212-5062	\$ 9,317.04
Vertical Entertainment, LLC		\$ 5,764.00
W.D. Perkins Fire Pump Specialists	Merrimack, NH 03054	\$ 7,366.38
Wadleigh Starr & Peters	Manchester, NH 03101	\$ 18,482.26
Walgreen Pharmacy		\$ 45.00
Walmart		\$ 419.44
Walnut Printing Specialties	Peabody, MA 01960	\$ 224.00
Waste Management NH-Londonderry	Philadelphia, PA 19101-3648	\$ 177,329.53
Waypoint	Manchester, NH 03105	\$ 600.00
WB Mason Company, Inc	Boston, MA 02298-1101	\$ 1,543.67

Vendor Payments - 2023

Town of Chester Vendor Payments July 1, 2022 - June 30, 2023

Vendor Name	City/Town and State	Amount
Welfare Payments		\$ 2,188.70
WEX Bank	Carol Stream, IL 60197-6293	\$ 6,317.77
WFGear Product Sales		\$ 1,600.00
Whip's Wheels		\$ 270.00
Wilcomb Townsend Home	Chester, NH 03036	\$ 3,372.16
Wilcombs Way , LLC	Manchester NH 03109	\$ 37,039.28
Witmer Public Safety Group	Coatesville, PA 19320	\$ 3,798.61
WM Recycle America		\$ 2,114.80
Your Variety	Chester, NH 03036	\$ 105.16
YouTube TV		\$ 35.97
ZOOM Video Communications Inc	San Jose, CA 95113	\$ 1,270.48

**Tax Collector
Annual Report
As of June 30, 2023**

	Fiscal Year 2023	Fiscal Year 2022
Uncollected Taxes		
Beginning of Fiscal Year		
Property Tax	\$ ---	\$ 1,465,904.88
Land Use Change Tax	\$ ---	\$ 30,280.00
Timber Yield Taxes	\$ ---	\$ ---
Excavation Tax \$.02/yd.	\$ ---	\$ 300.00
Taxes Committed to Collector		
Property Tax	\$ 7,874,773.00	\$ 7,975,754.00
Land Use Change Tax	\$ 60,000.00	\$ 45,000.00
Timber Yield Taxes	\$ 608.00	\$ ---
Excavation Tax \$.02/yd.	\$ 150.00	\$ ---
Costs & Penalties	\$ ---	\$ ---
Other Charges	\$ ---	\$ ---
Overpayment		
Property Tax (Refunds)	\$ 42,215.77	\$ ---
Other Tax (Refunds)	\$ ---	\$ ---
Interest & Fees Collected on Delinquent Taxes		
	\$ 0.67	\$ 14,448.17
Total Debits	\$ 7,977,747.44	\$ 9,531,687.05

Respectfully Submitted:

Justine Celentano
Tax Collector

**Tax Collector
Annual Report
As of June 30, 2023**

	Fiscal Year 2023	Fiscal Year 2022
Remitted to Treasurer During Year		
Property Tax	\$ 6,609,840.25	\$ 9,363,255.32
Land Use Change Tax	\$ 60,000.00	\$ 75,280.00
Timber Yield Taxes	\$ 185.00	\$ ---
Interest	\$ 0.67	\$ 13,111.17
Excavation Tax @ \$.02/yd.	\$ ---	\$ 300.00
Conversion to Lien	\$ ---	\$ 66,192.42
Costs & Penalties	\$ ---	\$ 1,337.00
Other Charges	\$ ---	\$ ---
Abatements Made		
Property Tax	\$ 3.00	\$ 3,049.14
Current Levy Deeded	\$ ---	\$ 4,408.00
Land Use Change Tax	\$ ---	\$ ---
Other Taxes	\$ ---	\$ ---
Uncollected Taxes End of Year		
Property Tax	\$ 1,307,145.52	\$ 4,754.00
Land Use Change Tax	\$ ---	\$ ---
Timber Yield Tax	\$ 423.00	\$ ---
Excavation Tax @ \$.02/yd	\$ 150.00	\$ ---
Property Tax Credit Balance	\$ ---	\$ ---
Other Charges	\$ ---	\$ ---
Total Credits	\$ 7,977,747.44	\$ 9,531,687.05

Respectfully Submitted:

Justine Celentano
Tax Collector

**Summary of Tax Lien Accounts
Fiscal Year Ending June 30, 2023**

	Fiscal Year 2022	Fiscal Year 2021/2020
Debits		
Unredeemed Liens Beginning of Year	\$ ---	\$ 196,415.82
Liens Executed During Year	\$ 69,714.89	\$ ---
Interest & Costs Collected After Lien Executed	\$ 270.24	\$ 23,068.34
Total Debits	\$ 69,985.13	\$ 219,484.16
Credits		
Remittance to Treasurer:		
Redemptions	\$ 7,187.39	\$ 97,715.83
Interest & Costs (After Lien Execution)	\$ 270.24	\$ 23,068.34
Abatement of Unredeemed Taxes	\$ ---	\$ ---
Liens Deeded to Town	\$ ---	\$ 27,937.47
Unredeemed Liens Balance End of Year	\$ 62,527.50	\$ 70,762.52
Total Credits	\$ 69,985.13	\$ 219,484.16

Respectfully Submitted:

Justine Celentano
Tax Collector

CHESTER TAX RATE CALCULATION - 2023

TOWN PORTION

	Appropriation	Revenue	
Gross Appropriations	\$8,484,649		
Less: Revenue		(\$3,204,016)	
Less: Fund Balance to Reduce Taxes		(\$300,000)	
Less: Fund Balance Voted Surplus		(\$305,000)	
Add: Actual Overlay Used	\$54,585		
Add: War Service Credit*	\$247,000		
Approved Town Tax Effort			\$4,977,218 \$6.72 Town Rate

LOCAL SCHOOL PORTION

Net Local School Budget	\$14,046,492		
Less: Education Grant		(\$2,580,304)	
Less: State Education Taxes		(\$1,262,966)	
Approved School Tax Effort			\$10,203,222 \$13.79 Local School

STATE EDUCATION PORTION

Equalization Valuation (no utilities) x 692,381,674	\$1,262,966		
Divide by Local Assessed Valuation (no utilities) \$742,463,774			\$1,262,966 \$1.80 State School

COUNTY PORTION

Due to County	\$655,440		
Approved County Tax Effort			\$655,440 \$0.89 County Rate

PROPERTY TAX COMMITMENT

Total Property Taxes Assessed	\$17,098,846		
Less: War Service Credits		(\$247,000)	
Total Property Tax Commitment			\$16,851,846 \$23.20 Total Rate

PROOF OF RATE

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$700,469,882	1.80	\$1,260,846
All Other Taxes	\$740,093,482	21.80	\$15,838,001
			\$17,098,846

*Veterans' exemptions.

CHESTER TAX RATE HISTORY

Year	Municipal	County	School (Local)	School (State)	Total Tax Rate
2010	4.09	0.92	11.66	2.12	18.79
2011*	5.77	1.09	15.02	2.78	24.66
2012	5.78	1.04	14.43	2.60	23.85
2013	6.90	1.04	14.79	2.44	25.17
2014	6.70	1.08	15.39	2.39	25.56
2015	6.60	1.06	14.49	2.49	24.64
2016*	6.50	1.01	14.07	2.33	23.91
2017	6.30	1.02	13.73	2.36	23.41
2018	6.87	1.09	14.03	2.26	24.25
2019*	7.11	0.87	10.89	1.93	20.80
2020	7.02	0.89	10.72	1.90	20.53
2021	6.49	0.89	11.52	1.94	20.84
2022	6.56	0.87	12.59	1.38	21.40
2023	6.72	.89	13.79	1.80	23.20

*Town-wide Revaluation

**Town Clerk
Annual Report
As of June 30, 2023**

Description	Quantity	Amount Collected
<i>Motor Vehicles</i>		
Registrations -Town Portion Only	7,767	\$1,316,807.00
Municipal Agent Fees - Decals	7,861	\$23,583.00
Municipal Agent Fees - Titles	1,279	\$2,558.00
Municipal Town Clerk Fee	7,829	\$15,658.00
Municipal Boat Town Clerk Fees	104	\$104.00
Municipal Boat Agent Fees	128	\$640.00
Municipal Boat Local Fees	104	\$2,190.12
<i>Dog Licenses and Fines</i>		
Basic, Altered & Senior Licenses	1,264	\$5,035.50
Group Licenses	7	\$136.50
Late Fees	142	\$139.00
Civil Forfeitures	28	\$700.00
Service Fees	28	\$196.00
K9 Control Fees	3	\$75.00
<i>Vital Records</i>		
Marriage Licenses	13	\$650.00
Certified Vital Records (Birth, Death, Marriage certificates)	158	\$2,065.00
<i>UCC and Miscellaneous</i>		
UCC Filing Checks	4	\$1,935.00
Miscellaneous Fees & Fines	116	\$2,082.42
<i>Total Net Receipts</i>		<i>\$1,374,554.54</i>

Respectfully Submitted,

Justine Celentano
Town Clerk/Tax Collector

Report of the Budget Committee

Contact: Ephraim W. Dobbins, Chairman
Email: ephraim.dobbins@gmail.com

Monthly Meetings – 2nd
Monday of the Month, 7 PM,
Main Meeting Room

To the Citizens of Chester:

Operating under the State of New Hampshire RSA Chapter 32, the Chester Municipal Budget Committee is charged with assisting the voting public in the prudent appropriation of funds for the Town of Chester. The Budget Committee (BC) is the legislative body's appropriations committee balancing the needs of the town, the school district, and the taxpayers.

The Budget Committee received a proposed operating budget (Article #16) from the Selectboard in the amount of \$6,148,759. Last year's budget was \$5,732,612. That is an increase in spending over last year's approved operating budget in the amount of \$416,147 or a 7.26 percent increase. The Budget Committee believes the increase in the operational budget needs to be consistent with the increases within the Chester taxpayers' income for 2024-2025.

After meeting with the Selectboard the Budget Committee recommended an operating budget of \$6,007,974. This is an increase of \$272,362 over the prior year's operating budget, a 4.8% increase.

The Budget Committee was working towards a rate of a maximum of a 5.0% increase which would have been the same as the Chester School Districts approved operating budget increase. This would have been slightly higher than estimated wage increases for the US labor market in 2024 of 4%.

Recognizing the continued need for town capital improvements, the Budget Committee and Selectboard agree to recommend funding of \$700,000 as proposed in Article #14 (Municipal CIP Funding). Without a continued annual commitment to this fund Chester will fall behind with respect to capital needs and related services causing potentially significant tax increases at a later point in time to address these shortfalls.

The Budget Committee also recommends Article #15 for the Municipal CIP Projects with \$338,400 being raised and appropriated and \$308,400 withdrawn from the Municipal Capital Improvement Plan Capital Reserve Fund and \$30,000 from the Police Special Revenue Fund.

In previous years' budget planning process, the Budget Committee recognized that the budget should reflect the need to include an annual investment for road reconstruction. As a town, the taxpayers voted to fund that through the CIP process recognizing the benefits the

CIP process provided. The CIP plan lays out the timing and scope of road reconstruction across the entire inventory of town roads providing a roadmap, and rough schedule, for maintaining and rebuilding our road infrastructure. Continuing with this plan, the Budget Committee recommends the funding of \$1,750,000 as proposed in Article #23 (Highway CIP Projects, \$146,202 from the New Hampshire Highway Block Grant, \$200,000 from the June 30th, 2024, unassigned fund balance and the remainder of \$1,403,798,000 from taxation).

The Budget Committee also recommends Article #24 for Highway CIP Spending for the amount of \$1,050,00, with \$1,050,000 being withdrawn from the Highway Capital Improvement Plan Capital Reserve Fund. The budget committee believes this amount of spending is consistent with the amount of work the highway department has been able to execute over the last five years based on the appropriations and spending during that interval.

We would also recognize that due to the amount in Article #24 being an amendment to the original, higher, amount of spending proposed, the legislative body may wish to consider amending the funding in Article #23 to an amount coincident with the spending in Article #24.

The Budget Committee also recommends Articles #25, to fund \$150,000 to the Fire Department Apparatus Capital Reserve Fund with this coming from the June 30th, 2024, unassigned fund balance.

Other Warrant Articles supported by the Budget Committee include Article #9 – Repurposing of Mosquito Abatement ETF, Article 10 – Legal Costs ETF, Article 11 Repurposing of 300th Anniversary CRF, Article 12 – Repurposing of Commemorative Monument CRF, Article #17 – Revaluation Capital Reserve Fund, Article #18 – Town Master Plan CRF Funding, Article #19 – Winter Road Maintenance ETF Funding and other articles as noted in the warrant tally votes.

The Budget Committee supported the Post Office lease article, raising and appropriating \$5,200 to pay a one time brokerage commission.

As always, the Budget Committee invites the voters and taxpayers to participate in the process of reviewing and analyzing the Town’s operating budget, warrant articles, and bond requests. The goal is to carry out this review and analysis in an effective, transparent, and fiscally responsible manner.

We welcome your attendance and input at our Budget Committee meetings and encourage your participation at public hearings. If you have any questions, please feel free to contact any of the Committee members.

Respectfully Submitted,

Chester Budget Committee

Ephraim Dobbins (2025), Chairman
ephraim.dobbins@gmail

Kathy Guilmette (2026), Vice Chairman
Kpguilmette@hotmail.com

Jack Cannon (2026)
jcann@prodigy.net

Rob Varsalone (2026)
Varsalone@gmail.com

Charlotte Lister (2024)
lister@gsinet.net

Ronald McKinnon (2024)
rjmckinnon@comcast.net

Beth Swanson (2024)

Sabrina N Harris (2026), *ex-officio*, School Board
harriss@chesteracademy.org

Steven Couture (2024), *ex-officio*, Board of Selectmen
SCouture@chesternh.org

Town Clerk/Tax Collector's Report

Contact:	Justine Celentano, Town Clerk/Tax Collector	Monday 8:00am – 2:00 pm
	Barbara Cannon, Deputy	Tuesday 10:00am – 6:00pm
	Melanie Parker, Assistant Town Clerk	Wednesday 8:00am – 2:00pm
Telephone:	(603) 887-3636 x108	Thursday 10:00am – 6:00pm
Email:	townclerk@ChesterNH.org	Friday Closed

I would like to thank the residents and taxpayers of Chester for electing me as your Town Clerk/Tax Collector in March of 2023! I had never run for public office before, and it was an amazing and humbling experience!

My first year has been filled with lots of training and learning. The functions of this office are many, and quite varied. While most of you think of us for your car registrations, dog licenses and taxes, we also assist with elections, provide vital records (birth/death/marriage certificates/marriage licenses), provide notary public services, respond to genealogy requests, administer oaths of office, accept voter registrations, respond to Right to Know requests, as well as being custodian for town records.

This has been a busy year for us. When I was elected to Town Clerk/Tax Collector, that left my old position as Assistant Town Clerk vacant. We hired a part-time Assistant Town Clerk, Melanie Parker, to assist us in serving your DMV title and registration needs. She started in late October and has become a Municipal Agent with the State of New Hampshire. She can now process car registrations, titles, boats and vital records!

In addition to providing support and service to all of you, we have been busy with some projects in our office. We're in the process of reviewing/updating all tax procedures. We've performed an audit on all liens since 2019, and on all oaths for the various town offices. We have begun scanning some of our documents – and historical documents - and saving them for future reference, while still preserving the original documents. We're also looking at other ways to improve the readiness of our procedures to allow for faster processing.

The 4th Annual Top Dog Contest winner was chosen by the 2nd graders at Chester Academy. Mr. Peanut Butter received the most votes. His favorite food is (you guessed it!) peanut butter! His picture is proudly displayed in our office. He received the 2024 #1 dog license, a basket of amazing dog goodies, and of course—bragging rights!! We have been accepting applications for our 5th Annual Top Dog Contest, and the winner will be announced at the Town Meeting on May 16th.

If you haven't already, don't forget to sign up on our website for email notifications from our office with important updates and reminders. This is where we will post schedule changes, event reminders, and any other information we need to share. As always, if you

need our assistance, we welcome your calls or emails. We are happy to help you in any way we can and appreciate the opportunity to serve you.

A special thank you to Barbara Cannon for sharing her experience and knowledge with me, which has helped with my transition to the Town Clerk/Tax Collector position.

Respectfully submitted,

Justine Celentano, Town Clerk/Tax Collector
Barbara Cannon, Deputy Town Clerk/Tax Collector
Melanie Parker, Assistant Clerk

Supervisors of the Checklist

Contact: Leslie Packard, Chair
Telephone: (603) 490-9530
Email: Lpackard@comcast.net

2023 was a normal year for the Chester Election Officials. We had the School District Meeting on March 8, 2023, with 90 voters present, Town Elections on March 14, 2023, with 679 voters casting their vote, Town Meeting on March 18, 2023, with 122 voters present.

As of December 31, 2023, we have 3,9816 registered voters on our checklist of which 753 are Democrats, 1,531 are Republicans and 1,532 are Undeclared.

All Town and State Elections are held in the multi-purpose room at 84 Chester Street. Elections are open from 7AM-7PM. The School District Meeting is held in the cafeteria at Chester Academy, 22 Murphy Drive.

You can register to vote at the Town Clerk's Office during their regular business hours. We will have several posted sessions to register you to vote during the year. Check the town website for our hours. It will also be posted on several signs around town. You will need to bring the following documents with you to register to vote:

1. Proof of ID.....(NH photo license or another acceptable photo ID)
2. Proof of Citizenship.....(Birth certificate, US Passport or Citizenship documents)
3. Proof of Chester, NH residency.....(Driver's license or utility bill reflecting a Chester address)

We welcome our new Supervisor Liz Lufkin.

Supervisors of the Checklist,

Leslie Packard, Chair 2026
Sara Bibeau 2028
Liz Lufkin 2024

Finance Department

Contact: Joanne Smith, Finance Director
Tel: (603) 887-3636 x103
Email: jsmith@chesternh.org

Monday and Wednesday 8:30 am – 3:00 pm

I am pleased to submit the Annual Report of the Finance Department for the Town of Chester to taxpayers and residents. The Finance Department continues to outsource the overall financial management functions of the Department to Stone Hill Municipal Solutions for its employment of your Finance Director. We bring many years of experience in municipal finance and management to the Town. It is a pleasure to work with the staff and elected officials each year.

The Finance Department is charged with the management of all financial matters of the Town from vendor payments, payroll processing, cash management and account reconciliations to establishing internal control procedures, thereby mitigating financial risk for the community. Through the cooperation of all departments, the Town again had a pre-audit in June with the final audit work being completed during the third week in August. In my experience it can be difficult to accomplish this so quickly after the end of the financial year. I have much appreciation for all involved with the audit process.

The Town's Unassigned Fund Balance as of June 30, 2023, was \$2,906,675 – 14.11% of the State recommended 8%-17% of regular operating expenditures for the Town, County and School. Article #10 from the 2023 Town Meeting used \$250,000 of fund balance to off-set the \$900,000 appropriation for the Highway CIP Funding, Article #12, \$25,000 to fund the Fire Department Apparatus Capital Reserve, Article #16, \$30,000 for the new Legal Costs Expendable Trust Fund and the Board voted to use \$300,000 to offset the 2023 tax rate. Along with DRA adjustments, warrant article carry forwards, encumbrances, and audit changes to the Committed Fund Balance account for the increase in the Unassigned Fund Balance.

The tax rate of \$23.20 was confirmed on November 1, 2023, and the tax bills were mailed from the Tax Collector's office with a due date of December 11, 2023. Through the continued cooperation of the Town and School, we were again able to negate the need for a Tax Anticipation Note (TAN), thus saving the interest and costs from the Note.

The Finance Department strives for efficiency and transparency in its undertakings on behalf of the Town. Our goals include promoting and improving financial management, increasing the productivity of the Department, strengthening internal controls, and updating and establishing proper financial policies and procedures while facilitating the professional growth of our dedicated staff.

In closing, I wish to acknowledge and to thank the Town's Finance Officer, Marianne Duffy, Administrative Assistant to the Selectboard, Janis Jalbert and all departments for their continued support and cooperation.

Respectfully Submitted, Joanne Smith, Finance Director

Treasurer's Report

Contact: Rhonda Lamphere, Treasurer
Telephone: (603) 887-0321
Email: RLamphere@comcast.net

The Treasurer has duties established by state statute. In part, the statute, RSA 41:29, states that "The Town Treasurer shall have custody of all moneys belonging to the Town and shall pay out the same only upon orders of the Selectmen...." These moneys are made up of property tax collections, motor vehicle registrations, and various fees charged for services. When authorized by the Selectboard, the Treasurer pays out funds for current operating expenses and capital expenses (debt). The Treasurer must maintain enough liquidity to meet the everyday obligations of the Town and invest surplus cash in risk-free investments. At times, the balance in the general fund can be substantial (when semi-annual property taxes are collected). Because the investments of the Town must be 100% guaranteed, invested in-state, and be readily available, opportunities are limited. Surplus cash is invested in short-term CDs which usually earn higher rates than the general fund checking account. With the downturn in the economy over the past several years, interest rates have dropped way below rates that have been earned on investments in previous years.

The balance in the General Fund always exceeds the FDIC insurance limits. A collateralization procedure is used by the Town's bank so that all of the Town's funds are always insured. The bank purchases US Government securities in the Town's name for 102% of the current balance. The balances are monitored, and the collateralization is adjusted on a weekly basis.

Fraud prevention is monitored daily by the Treasurer to assure that all of the Town's assets are secure. Each week when an Accounts Payable or Payroll manifest is created, a file with the same data is electronically sent to the bank. When a check is presented for payment, the check is matched to the data in the file. If no matching data is in the electronic file, the Town is immediately notified via e mail to the Treasurer, Finance Director, and the Town's Finance Officer. This flagged transaction must be approved or denied before payment is made.

All payments made to the Town by check are scanned and electronically sent to the Town's bank. This convenient service allows all collections to be deposited and be readily available to the Town without multiple weekly trips to a bank branch. Cash must still be taken to the bank for deposit.

The Treasurer also has custody of Fair Share Contributions (impact fees) that are collected on the construction of new homes. All funds collected must be properly identified and promptly deposited into individual, interest-bearing accounts.

With careful oversight by the Finance Department and the Treasurer, and a very healthy Unassigned Fund Balance, the Town was able to meet all of its obligations to the School District, County, Vendors, and Employees on a timely schedule without borrowing money in anticipation of property tax collections again this year.

The following schedule of Town accounts shows the balances as of the last fiscal year end (June 30, 2023):

Treasurer's Report	
Statement of Account Balances	
	Balance 6/30/2023
General Fund	
Checking	\$9,446,999.38
Credit Card/ACH	1,025,017.66
Total General Fund	\$10,472,017.04
Agricultural Commission	\$ 159.90
Conservation-General Acct	729,646.30
Conservation-Forestry	42,497.20
CC-Lincoln Lane Foot Bridge	393.28
Fire Dept.-Special Details	8,348.21
Impact Fees	363,171.12
Off Site Fees	8,170.61
PACT	150,231.55
Police Dept.-Special Details	69,768.04
Recreation	134,194.24
Road Surety-Abdallah Construction	3,598.71
Emerson Conservation Easement	10,540.82
Gladys Nicoll Lane	6,052.11
Total	\$1,526,772.09

Respectfully submitted,

Rhonda Lamphere, Treasurer
My term expires in 2026

Trustees of the Trust Funds

Contact: Colin Costine, Chairman
Telephone: (603) 887-4161
Email: summitsp@hotmail.com

Your Trustees of Chester's Trust Funds meet occasionally throughout the year to monitor the performance of the trust funds and capital reserve funds that are invested to the benefit of various town departments and organizations. These funds are invested in accordance with the RSAs of the State of New Hampshire as well as the investment policies of the Town of Chester.

The Trustees are advised by an accredited professional financial firm to make certain that:

- 1) New funds are promptly set up in accordance with State laws, and
- 2) Additional funds coming forward to the benefit of any existing fund are promptly invested to return the maximum, prudently available return, while striving to protect the principal from devaluation.
- 3) Monies in the various funds are transferred back to Chester's Finance Department in order to reimburse the general fund as your Select Board disperses the funds to vendors during the course of the year.
- 4) Our investment policy is reviewed and updated annually.

The Trustees, in addition, file all required annual reports with the State of New Hampshire and provide complete information on the funds to the Selectboard through the Town's Finance Director, to the Budget Committee and to the Town's auditing firm. We are available also to the fund beneficiaries as well as to the general public throughout the year.

The funds that are overseen by the Trustees consist of Trust Funds and Capital Reserve Funds.

The Trust Funds consist of the Cemetery Perpetual Care Trusts, the Fire Department Trusts, the Public and School Library Trusts, and the Town Poor Trusts, known as the Wilcomb-Townsend Trusts. The Trust Funds have all been funded by private donations to the specific fund. While some donations were made many years ago and some recently, the greater amount of the money in the funds was donated during the 1980s and early 1990s. In recent years, improvements in equity markets have significantly increased the value of the Trust Funds. The board has been constantly monitoring the appreciation of the equity component of the trusts and has occasionally directed our agent to rebalance the portfolio based on our investment policy. Separate from equities, almost all of the Trust Fund and Capital Reserve Fund distributions come from interest on fixed income and money market investments.

The Capital Reserve Funds are those funds that are instituted by vote of the Town legislative body at the annual Town Meetings. They are generally used to set money aside for anticipated or unanticipated needs in order to reduce wide swings in the annual budgets. Working with our investment advisor over recent years, the Trustees have been able to increase our return on these

securities even in these times of very low interest rates, while keeping exposure in downturns at a minimum by limiting investments to only those of top quality.

The current reserves and brief reason for origination are as follows, chronologically by year of inception:

1991 Chester Fire Department Capital Expenditures

2007 Municipal Complex Improvements Capital Expenditures

2007 Wason Pond Recreation Capital Expenditures

2007 Winter Road Maintenance For heavy winter expense in order to reduce the annual budget

2008 Mosquito Trapping Capital Expenditures

2008 Building Improvement Fund Capital Expenditures

2008 Equipment and Vehicles Capital Expenditures

2009 Revaluation Capital Expenditures

2010 North Pond Rd. Upgrade Capital Expenditures

2012 Unanticipated Building Repairs Capital Reserve

2013 Village Cemetery Maintenance Fund

2013 Capital Improvement Fund to fund the Capital Improvements Plan

2013 Commemorative Monument Fund for a monument to highly valued citizens

2013 300th Anniversary Fund

2015 Capital Improvements Plan for Highways

Complete detail of all these funds is found elsewhere in your Annual Town Report.

Respectfully submitted,

Thomas J Payton 2025

Colin Costine 2026

Rich Leblanc Jr. 2024

Assessing Department

Contact: Jean Packard
Telephone: (603) 887-3636 x104
Email: JPackard@ChesterNH.org

We are currently in the process of conducting a townwide Statistical Revaluation of all properties. A Statistical update uses the past two years of property sales to come up with new base rates for all homes based on neighborhood, style, and size. The statistical update will be completed for the fall billing in 2024.

With the real estate market appreciating over the past five years since our last revaluation, many property owners will see their property values increase. However, because values increase, this does not automatically mean that property tax bills will increase. With the overall value of properties increasing, the tax rate will likely decrease.

All property owners will receive a notice with a new proposed assessed value sometime in the month of May. All owners will have the opportunity to discuss their new proposed value prior to finalization via the hearings process. Hearings will be held by the revaluation contractor to speak with individual homeowners to hear particulars of their property, concerns over the proposed new value, and questions about the revaluation process. Hearings are optional and scheduled by the property owner. In person, phone, or zoom meetings will be offered. Once the hearings are complete and any changes to the proposed new assessments are made, the values become finalized.

New revaluation assessments will be determined based on the market value of the property as of April 1, 2024, but these new assessed values will not be finalized and applied to accounts until the fall bill of 2024. Spring of 2024 tax bills will use last year's assessment and ½ of last year's tax rate, as required by state law.

Revaluation updates and other important property assessing information can be found on our town website, www.chesternh.org/assessing.

If you have any questions or would like more information on other property assessing topics, (property ownership, address changes, exemptions and credits, timbering and excavation, the current use land program, and tax mapping/GIS are among some of the other topics) please feel free to call, email, or come into the office. E-mailing is the quickest and best way to reach me in the assessing department, but residents are encouraged to stop by town hall anytime. It is always enjoyable for me to meet with residents in person.

Sincerely,

Jean Packard,
Certified Assistant Assessor

Property Sales Jan 1, 2023 thru Dec 31, 2023

Dated	Map	Lot	Sub	Location	Sales Price
01/04/2023	000011	000021	000000	777 CANDIA RD	800,000
01/09/2023	000001	000060	000003	96 HARANTIS LK RD	732,000
01/10/2023	000012	000014	000002	129 LANE RD	665,000
01/12/2023	000006	000012	000000	22 WILCOMB'S WAY	875,000
01/25/2023	000005	000104	000001	3 LINCOLN LN	550,000
02/10/2023	000010	000007	000001	724 FREMONT RD	547,000
02/24/2023	000011	000011	000068	242 VILLAGER RD	480,000
02/28/2023	000011	000029	000003	101 CROWLEY RD	156,000
03/09/2023	000003	000006	000001	66 PULPIT ROCK RD	100,000
03/10/2023	000011	000014	000007	94 SMITH RD	525,000
03/24/2023	000008	000021	000005	89 LANE RD	640,000
03/27/2023	000001	000076	000103	31 SOUTHWOODS RD	580,000
03/28/2023	000006	000017	000019	28 SHETLAND RD	950,000
03/28/2023	000009	000047	000103	23 WASON RD	695,000
03/29/2023	000001	000058	000007	31 ISINGLASS LN	827,533
04/12/2023	000009	000047	000102	35 WASON RD	690,000
04/17/2023	000005	000061	000000	5 DONNA ST	550,000
04/25/2023	000009	000042	000018	39 ARABIAN WAY	640,000
04/28/2023	000016	000009	000000	15 CHESTER ST	760,000
05/02/2023	000005	000008	000000	101 CHESTER ST	416,000
05/04/2023	000001	000084	000103	349 DERRY RD	650,000
05/05/2023	000009	000046	000103	26 WASON RD	740,000
05/17/2023	000007	000048	000138	16 BAYBERRY RD	650,000
05/22/2023	000011	000054	000001	7 LAUREL HILL RD	650,000
05/26/2023	000002	000088	000105	159 JENKINS FARM RD	642,000
06/01/2023	000001	000084	000101	303 DERRY RD	655,000
06/15/2023	000004	000067	000008	145 NORTH POND RD	585,000
06/16/2023	000004	000067	000043	51 FIDDLEHEAD LN	715,000
06/20/2023	000013	000006	000122	5 EVELYN NOYES LN	759,000
06/20/2023	000013	000006	000123	1 EVELYN NOYES LN	672,000
06/21/2023	000006	000012	000104	5 WILCOMB'S WAY	595,000
06/23/2023	000002	000053	000000	28 HALLS VILLAGE RD	418,000
06/23/2023	000013	000034	000028	19 RAND DR	550,000
06/26/2023	000009	000081	000006	229 SHEPARD HOME RD	740,000
06/28/2023	000005	000008	000000	101 CHESTER ST	450,000
06/30/2023	000013	000025	000002	35 SHEPARD HOME RD	590,000
07/06/2023	000009	000017	000000	343 FREMONT RD	575,000

Dated	Map	Lot	Sub	Location	Sales Price
07/12/2023	000011	000038	000000	92 SHATTIGEE RD	495,000
07/21/2023	000004	000033	000000	318 CHESTER ST	380,000
07/21/2023	000009	000046	000102	36 WASON RD	730,000
07/22/2023	000009	000046	000102	37 WASON RD	730,001
07/23/2023	000009	000046	000102	38 WASON RD	730,002
08/01/2023	000011	000020	000601	697 CANDIA RD	725,000
08/04/2023	000009	000047	000000	592 RAYMOND RD	665,000
08/21/2023	000008	000039	000001	RAYMOND RD	40,000
08/21/2023	000008	000039	000002	RAYMOND RD	40,000
08/21/2023	000008	000039	000003	RAYMOND RD	40,000
08/21/2023	000011	000011	000076	230 VILLAGER RD	492,000
08/21/2023	000011	000014	000401	69 BIRCH RD	435,000
08/22/2023	000009	000031	000000	210 TOWLE RD	713,000
08/25/2023	000009	000012	000007	24 ISAAC FOSS RD	715,000
08/30/2023	000011	000041	000013	52 MULBERRY LN	650,000
09/06/2023	000010	000001	000163	7 PINTAIL TRAIL	440,000
09/08/2023	000009	000063	000109	9 SHAKER HEIGHTS LN	450,000
09/12/2023	000011	000045	000000	646 LANE RD	955,000
09/15/2023	000011	000011	000005	5 VILLAGER RD	390,000
09/15/2023	000014	000010	000000	55 DERRY RD	470,000
09/20/2023	000011	000041	000002	76 SHATTIGEE RD	605,000
09/22/2023	000005	000103	000005	53 OPOSSUM DR	408,000
09/22/2023	000011	000020	000602	701 CANDIA RD	719,000
09/28/2023	000005	000105	000000	148 SANDOWN RD	255,000
10/05/2023	000017	000008	000000	27 HAVERHILL RD	776,000
10/11/2023	000011	000011	000028	28 VILLAGER RD	411,000
10/25/2023	000013	000006	000116	14 EVELYN NOYES LN	760,000
11/01/2023	000004	000014	000000	AUBURN T/L	35,000
11/06/2023	000005	000111	000000	241 SANDOWN RD	630,000
11/15/2023	000009	000081	000051	289 MEADOW FOX LN	680,000
11/20/2023	000009	000081	000044	14 QUAIL HILL RD	525,000
11/27/2023	000006	000017	000012	37 SHETLAND RD	860,000
12/08/2023	000011	000011	000053	225 VILLAGER RD	470,000
12/11/2023	000001	000076	000105	8 GRANITE LN	478,000
12/12/2023	000005	000103	000011	18 OPOSSUM DR	499,000
12/12/2023	000009	000046	000000	60 WASON RD	750,000
12/15/2023	000002	000053	000000	28 HALLS VILLAGE RD	470,000

TYPES OF TAX EXEMPTIONS / CREDITS

ELDERLY EXEMPTION

Reduction off assessed valuation

AMOUNT	REQUIRED AGE	INCOME LIMITATION	ASSET LIMITS
\$110,000	65 TO 74	Not in excess of:	Not in excess of
\$140,000	75 TO 79	\$40,000 Single	\$300,000
\$170,000	80 AND UP	\$60,000 married	excluding the value of the residence and up to 2 acres of land

Taxpayer must also be resident of New Hampshire for 5 years and own and occupy real estate individually or jointly. If real estate is owned by spouse, they have to have been married for at least 5 years.

PERMANENTLY DISABLED

Reduction off assessed valuation	\$110,000	Same income and asset limitations as elderly exemption. Taxpayer must be deemed disabled by the Social Security Administration and receiving benefits.
----------------------------------	-----------	--

BLIND EXEMPTION

Reduction off assessed valuation	\$30,000	Every inhabitant owning residential real estate who is legally blind, as determined by the administrator of blind services of the vocational rehabilitation division of the education department.
----------------------------------	----------	---

Veterans Credits

Surviving Spouse Tax Credit	\$4,000	The surviving unmarried spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28.
---------------------------------------	---------	---

Service-Connected Disability Tax Credit	\$4,000	Any person who has been honorably discharged and received a form DD-214, and who has a total and permanent 100% service-connected disability, or is a double amputee or paraplegic because of the service-connected injury, or the surviving spouse of such a person if such surviving spouse has not remarried.
---	---------	--

Standard Tax Credit	\$750	Every resident who served not less than 90 days in the armed forces and was honorably discharged or the surviving spouse of such a resident.
-------------------------------	-------	--

Combat Tax Credit	\$500	For service people currently serving in a combat area.
-----------------------------	-------	--

Planning Board

Contact: Andrew L. Hadik, Town Planner
 Telephone: (603) 887-3636 x105 or Option 4
 E-mail: Planning@ChesterNH.org

Board Meetings
 Wednesdays at 7:00 PM
 Main Meeting Room
 At 84 Chester Street

Current and Ongoing Planning Board Activities

Over the past year the Planning Board again updated the Capital Improvements Plan (CIP), and portions of the Zoning Ordinance, and Subdivision and Site Plan Review regulations. The CIP is the main planning tool for assisting the Selectboard, Budget Committee, and Town Departments in preparing the annual budgets and warrant articles for the Town’s CIP projects. This year, in addition to the annual CIP update, the Board plans to continue to update the Zoning ordinance, Subdivision and Site Plan Review regulations, and possibly the Driveway regulations.

Southern New Hampshire Planning Commission

The Southern New Hampshire Planning Commission (SNHPC) continues to assist the Planning Board with professional planning services on an as-needed basis. This coming year SNHPC will assist with updating the Town’s Master Plan.

Fiscal Year-to-Date Planning Board Activity:

Subdivisions

Locations and remaining number of unbuilt lots / units in approved, residential multi-lot subdivisions:

- Chester Turnpike – 192 Chester, LLC 1 lot
- Rte. 121 / Colby Farm Road – Lifestyle Homes 8 lots
- Crowley Road / Crowley Woods – DAR Builders 60 lots
- Rte. 102 / Derry Road – South Woods Condominiums 16 duplex units
- Rte. 121-A / Colby Farm Road – Lifestyle Homes 8 lots
- Pipit Estates – Pipit Estates Realty Trust 7 units
- Rte. 102 / Raymond Road – DJ Construction 9 units

Total: 109 lots/units

(All of these subdivisions are subject to Impact Improvement Fees.)

Locations & number of unbuilt lots / units in pending residential multi-lot subdivision applications:

- Currently there are no pending subdivision applications.

Board Reviews and Approvals

- | | |
|---|---|
| • Subdivision Approvals | 2 |
| • Subdivision Approval Extensions | 0 |
| • Home Business Approvals | 1 |
| • Site Plan Reviews (Commercial) | 0 |
| • Lot-Line Adjustments | 0 |
| | |
| • Subdivision Site Plan Reviews (pending shortly) | 0 |
| • Site Plan Reviews (Residential – pending shortly) | 0 |
| • Site Plan Reviews (Commercial - pending shortly) | 1 |

Planning Board Supervised Revenues, Accounts, Assets & Sureties

Gross receipts from applications etc. as of 4/10/24	\$ 1,445
Balance of Off-Site Improvement funds as of 4/1/24	\$ 3,685
Balance of Impact Fee accounts as of 4/1/24	\$ 339,508
Subdivision / Road Performance Cash Accounts as of 4/10/24	\$ 0
Subdivision / Road Performance Bonds as of 4/10/24	\$ 293,700
<u>Subdivision / Road Performance Bonds (pending shortly)</u>	<u>\$ 0</u>
Total:	\$ 628,338

Proposed Zoning Amendments

(Please note the complete documents for these amendments are available online on the Town / Planning Board website under the tab “2024 Proposed Zoning Amendments”, and at the offices of the Town Clerk and Planning Board.)

Article #2 - Are you in favor of the adoption of **Amendment # 1** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 2 – Definitions – General Store, Frontage, and Recreation Vehicle

Purpose: To amend Article 2 – Definitions, to add a definition for “General Store”, and amend the definitions of “Frontage” and “Recreation Vehicle”.

Background Information: The term “general store” is cited as allowed under Special Exception Uses; however, there is no definition of “general store”.

Article #3 - Are you in favor of the adoption of **Amendment # 2** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 4.4 – Signs

Purpose: To amend Article 4.4 –Signs, to allow new subdivisions the options to erect one 15 sq. ft permanent sign; and one 32 sq. ft. temporary “sales” sign during construction.

Background Information: These two amendments restate provisions that previously existed in the ordinance but were accidentally omitted during the redrafting after the U.S. Supreme Court’s 2015 First Amendment ruling on sign regulations.

Article #4 - Are you in favor of the adoption of **Amendment # 3** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 4.6 – Recreation Vehicles

Purpose: To amend Section 4.6 – Recreation Vehicles, to address multiple situations.

Article #5 - Are you in favor of the adoption of **Amendment # 4** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 5.3.5.3 - Frontage

Purpose: To amend Article 5.3.5.3 – Frontage, to add explanatory language to address different development circumstances encountered by the Town’s Planning and Zoning Boards.

Article #6 - Are you in favor of the adoption of **Amendment # 5** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 7B – Fair Market Rental Housing (FMR) Subdivision

Purpose: To add Article 7B - Fair Market Rental Housing Subdivision, and update zoning Tables 1 and 2 to reflect the addition of this article. FMR open space subdivisions are intended to allow a limited number of small and affordable rental homes with rents permanently restricted to the annually updated HUD Fair Market Rental Rates for one- and two-bedroom dwellings. This article is also intended to provide Chester with an additional option to meet its fair share of workforce housing required under RSA 674:58-61.

Article #7 - Are you in favor of the adoption of **Amendment # 6** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Article 9.2 - Approval Process for Accessory Dwelling Units (ADUs)

Purpose: To simplify and reduce the expense of the approval process for ADUs by no longer requiring Special Exception approvals by the Zoning Board of Adjustment.

Article #8 - Are you in favor of the adoption of **Amendment # 7** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Table 1 - Table of Dimensional and Area Requirements

Purpose: To add impervious surface limitations for the internal lots in Article 6 and 7A open space subdivisions, and to add the dimensional requirements for Article 7B subdivisions.

The Board welcomes any questions and input regarding the Town’s Zoning Ordinance and Regulations, subdivision and site plan reviews, and other Board activities.

The Board generally meets on the first, second and fourth Wednesdays of the month in the main meeting room at the Chester Municipal Office Building, starting at 7:00 PM. The meetings are aired live on Comcast’s Channel 6 or can be streamed anytime from Chester PACT’s “On Demand” service available on the Chester PACT website.

The Planning Board Office is located at 84 Chester Street, Room 5, in the Municipal Office Building. The Planning Board Office hours are Monday through Friday from 8:00 AM through 4:00 PM (excluding lunch hours).

The Town of Chester’s Zoning Ordinance and Subdivision and Site Plan Regulations can be viewed and downloaded from the Planning Board’s webpage on the Town of Chester’s website [<http://www.chesternh.org/boards-committees/planning-board>] Copies of the following documents may also be viewed and downloaded from this page: public hearing notices, meeting agendas, meeting minutes, subdivision plans, capital improvement plan (CIP,) impact fee reports, proposed and recently adopted zoning amendments and other documents.

Respectfully submitted,

Chester Planning Board

Brian L. Sullivan, Chairman
 Evan B. Sederquest, Vice Chairman
 Elizabeth B. Richter
 Richard A. Snyder
 Michael A. Weider
 Eric Swanson, Alternate
 Charles F. Myette, Ex-Officio / Selectboard Chair

Staff

Andrew L. Hadik, Town Planner

Zoning Board of Adjustment

Contact: Nancy Hoijer, Administrative Assistant
Telephone: (603) 887-3636 x113
E-mail: NHoijer@ChesterNH.org

Office Hours:
Monday & Wednesday 1:00pm – 4:00 pm
Friday By Appointment
Monthly Meetings – 3rd Tuesday, 7 PM, Main Meeting Room

The function of the Zoning Board of Adjustment is to hear applications on request for variances, special exceptions, and equitable waivers from the Chester Zoning Ordinance. An additional function of the Board is to hear appeals from administrative decisions from other Town Officials such as the Selectboard and Building Inspector.

The Board has always striven to exercise proper and impartial judgement in all matters before us, taking into consideration the purpose of the Zoning Ordinance, the particular circumstances of the individual parcel or use in question, and the best interests of the Town of Chester. At the same time, we are governed by state statutes and case law.

The Zoning Board meets the third Tuesday of each month at the Town Hall.

I would like to thank our administrative assistant, Nancy Hoijer, for her expertise in keeping the office running smoothly and keeping the Board informed on all matters before us.

After much thought, I have decided to not seek another term on the Board. I have always done my best for the Town and citizens. I was first elected chairman in 1988 and given a box of records from the trunk of the previous chairman's car. I found a little corner in Stevens Hall upstairs to have an official office. I started with an old filing cabinet and a dusty desk. Today I am proud to say, with the help of our Administrative Assistant, we are running an efficient office and keeping up with all the current rules and laws.

I would like to take this moment to encourage our new residents in town, and all those that have lived here for a while, who would like to get to know the community, to volunteer to serve on some of the Boards in Town. It is time for the next generation to get involved. The Zoning Board is in need of regular and alternate members. If you are interested in these positions, please contact Nancy Hoijer or Debra Doda at the Town Hall.

“Volunteering is the ultimate exercise in democracy. You vote in elections once a year, but when you volunteer, you vote every day about the kind of community you want to live in” (author unknown).

I would like to thank the following Board Members for their integrity and commitment to serving the Town of Chester.

Regular Members: Kevin Scott, Vice Chairman, Jack Cannon, Bill Gregsak, and Jason Walsh.

Alternate Member: Rick Snyder, Planning Board representative

Respectfully submitted,
Billie Maloney, Chairperson

Southern New Hampshire Planning Commission

The Southern New Hampshire Planning Commission (SNHPC) has provided the Town of Chester with a wide range of services and resources to help the town address its planning and transportation needs.

The SNHPC appreciates the partnerships with town staff including the Building and Planning Departments and staff in the fire, police, and highway departments. The SNHPC also appreciates the dedication of Town of Chester's devoted Commissioners, including Deborah Munson, presently Chester's Executive Committee member, as well as Town Planner Andrew Hadik, and alternate representative Dana Theokas.

Despite nationwide inflation and cost increases across the vast spectrum of goods and services, the SNHPC has kept its municipal membership dues rate flat at \$0.676 per capita for the past four years by leveraging federal and other funding sources to benefit our member communities.

Highlights of the SNHPC's recent services to the Town of Chester included:

- Finalizing the Chester Source Water Protection Plan update, and assisting with the Halls Village Road Reconstruction Project submittal for inclusion into the REDC Comprehensive Economic Development Strategy.
- Conducting traffic counts at 19 locations on Chester roadways.
- Performing regional freight planning, facilitating freight stakeholder meeting, truck route congestion planning and strategies and other freight research work.
- Providing mobility management services to connect Town residents to free and affordable transportation options.
- Promoting New Hampshire Bike Month and regional bicycle-related events, including the Chester Police Department's Bike Rodeo.
- Assisting the Robert Frost/Old Stagecoach Scenic Byway Council, including assistance with updating the Byway Corridor Management Plan.
- Updating the SNHPC Complete Streets Toolkit to include guidance on the most recent best practices and projects from New Hampshire and beyond.
- Completing a comprehensive update of the Regional Housing Needs Assessment to analyze historical trends, project future needs, and identify strategies to meet the region's housing needs.
- Launching implementation of a \$500K U.S. EPA Brownfields Assessment grant, which will assess sites to provide new opportunities for cleanup and economic development.
- Identifying high-priority Electric Vehicle (EV) corridors and analyzing feasibility of DC Fast-Charging stations along transportation corridors.
- Working with Town staff and stakeholders to complete a grant-funded "Pathways to Play" project to enhance recreation access in SNHPC communities, including fielding

a regional survey to assess recreation needs and opportunities, and developing an interactive map of recreation facilities.

- Coordinating regional climate action planning efforts, developing a climate action toolkit focused on roadway adaptations, and supporting federally-funded climate action planning efforts.

Town of Chester Representatives to the Commission

Andrew Hadik
Deborah Munson
Dana Theokas (Alt)

Executive Committee Member: Deborah Munson



Village Cemetery Trustees

Contact: Aaron Mansur, Chair
Telephone: (603) 887-3756
Email: ToolManAEM@yahoo.com

The Chester Village Cemetery, which sits at the heart of the town on the intersection of NH 102 & 121, has been looked over by town members and trustees since it was purchased in 1751 by Col. James Blunt. The cemetery is one of the oldest in the state of New Hampshire. A lot of history is buried within the gates that have withstood the test of time and has continued to be shared online and within talks of the town. The Chester Village Cemetery has a state marker erected outside its gates to continue to memorialize this history. The Trustees, groundskeepers, and cemetery sexton of the Chester Village Cemetery work as best they can to keep this beautiful land looking as well kept as when it was first established.

The Village Cemetery Trustees, Aaron and Jessica Mansur and Richard Bellemore, cemetery sexton Dan Morin, and groundskeeper Allen Young have worked hard over this past year to maintain the grounds of not only the Chester Village Cemetery, but also multiple other cemeteries and family lots. With the addition of a new groundskeeper, Alex Mansur, they will continue to maintain all these grounds. These men and woman put in long hours after their daily work to keep the cemeteries looking as nice as they can.

The Trustees continue to raise and repair headstones and maintain the lawn throughout the year. Unfortunately, due to the New England winter weather, more headstones have fallen, but the Trustees have already begun to look into repairing these fallen markers. The Trustees are also looking ahead into this upcoming year to take down multiple rotting trees that pose hazards to visitors and workers of the Village Cemetery, and risk damaging numerous grave markers. This group also has plans to work and repair the fencing of the Village Cemetery along 102.

The Trustees, cemetery sexton, and groundskeepers continue to oversee the lots as listed, in addition to the Chester Village Cemetery: The French Lot (which was added on to the Village Cemetery), Sanborn Cemetery, Branch Cemetery, Osgood Cemetery, Norton Cemetery, North Chester Cemetery (on Smith Road), Lane Road #1 (near Richardson's), Mardin Family Plot (at #178 Lane Road), and three unnamed family plots (one each on Rod and Gun Club Road, Shepard Home Road, and Wells Village Road). In 1972, there was a cemetery on Cunningham Lane (now a class VI road), off Halls Village Road, where a Presbyterian church once stood, and only the headstones were moved to Village Cemetery.

The Trustees continue to thank the taxpayers of Chester for helping us with funding to preserve Chester's cemeteries, so that it remains for future generations to explore the history our ancestors left behind. The current Trustees continue to research the history of marked, and unmarked, burial sites. For example, a story that was almost lost to the test of time: on Candia Road, near the Cedar Road intersection, there was a soldier that had passed due to injuries in transport to a hospital and was buried in the area. The thought is that he

is in an unmarked grave under the intersection. Another similar story that was passed down is that there is an unmarked grave at the dirt intersection of Halls Village Road and Haverhill Road. With these stories that were passed down, the Trustees will continue to see if they hold truth.

If you see any of the above-mentioned working within one of the cemeteries, please feel free to stop and pay a visit to say hello, or to ask questions or express concerns.

Trustees:

Aaron Mansur, Chair (2026)

Jessie Mansur (2024)

Richard Bellemore (2025)



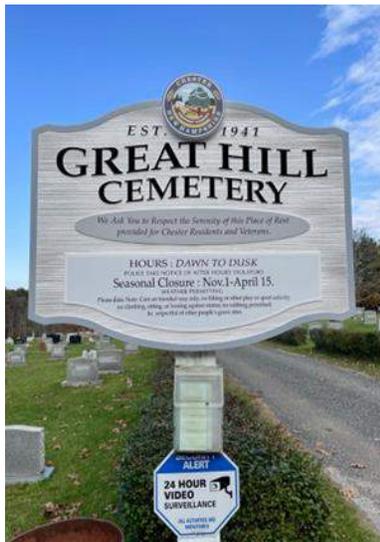
Great Hill Cemetery

Established 1941

Contact: Darrell F. Quinn, Trustee
Telephone: (603) 887-3546

Mission Statement

“To provide perpetual care of the cemetery and oversee cemetery operations, rules and regulations, and decorum. To guide and assist Chester residents and their loved ones in the purchase, preparation, and maintenance of a final resting place. In trust, to assure this place is one of beauty, peace, and dignity that honors those who are buried here, their families and friends, and the Chester community.”



Cemetery activity for 2023 was as follows:

1. The Trustees thank Mark Keddy for his continued professional caretaking of Great Hill Cemetery (GHC). Mark reflects the pride that all the Trustees show in keeping GHC a facility that the Town can be very proud of. Mark's term is up this year, and the Trustees would appreciate public support for his reelection.
2. The Trustees want to thank Richard Bellemore for making himself and his equipment available at all times and doing a professional job in accommodating our burial needs.
3. In past years the Trustees were kept busy grading and regrading the roads of GHC after every storm. It took time and material to accomplish this to make the road network safe and neat. The Trustees met with the Selectboard recently, and they approved completion of our road network system. It will be completed by Fall of

2024. The remaining cost is expected to be \$18,376 funded by the GHC Maintenance and Future Expansion Trust Fund with no impact to the taxpayer.
4. The Town contracts with Golf Course Lawns to spray the cemetery on a regular basis, which has kept the grub situation under control. Despite this, the turkeys are still with us and frankly, they are a pain in the neck...nothing seems to scare them.
 5. Our flag is now being lighted – we made a purchase of a couple of solar lights and now when you drive by at night, you can see the flag, as required by law. GHC also purchased a battery-operated audio system in order that speakers at gravesite services can be heard, no matter where in the cemetery they are.
 6. The Trustees would like to remind all lot owners and visitors of the applicable rules and regulations for GHC. These can be accessed via the GHC page on the Town’s website, and are available in hardcopy in a pocket on the signpost at the circle. Of particular note, please plant or decorate within 12 inches of the face side of the monument only.
 7. We maintain a checking account for immediate operating needs. The current balance is \$22,116.50 as of March 19th, 2024. The current principal in the GHC Perpetual Care Trust Fund is \$231,344.15 as of February 29th, 2024, and the interest is \$93,004.83, for a total of \$324,348.98. Only the interest may be used for maintenance of the lots. The principal in the Great Hill Cemetery Maintenance and Future Expansion Trust Fund, as of February 29th, 2024, is \$19,296.61 with interest of \$726.36 for a total of \$20,022.97.
 8. In 2016, the Trustees notified the Selectboard that ideas were needed regarding what to do with the ledge problem in the upper quadrant of the cemetery. During the same year, the town contracted with Hager GeoScience to conduct a ground penetrating radar assessment of this area and found that much of it would be unusable for full burials in its current state. Analysis work needs to be completed with multiple test pits and further evaluation by a civil engineering firm to validate the report. The Trustees will work with the Selectboard to share recommendations and discuss next steps.
 9. The old signs were getting worn after a dozen or more years; they’ve been replaced with new ones, which are looking sharp and are much more readable.
 10. Lots sold in 2023 = 16 (27 grave spaces). Number of full burials = 7. Number of cremations = 15.
 11. Over the past few years, the Trustees have worked to remove dying and decaying trees that were originally planted at the establishment of the cemetery back in 1941. Over the years, through generous donations, GHC has placed 6 new sugar maples in the cemetery and has recognized the donors with a plaque memorializing their loved ones. Our sincere thanks goes out to these kind donors. If you would like to

contribute a tree in recognition of a loved one, please reach out.

12. In the past people have inquired about how to how to clean lichen and other organic matter off the monuments. If you decide to do your own cleaning, make certain not to use the wrong chemical formula as it might make an immediate improvement, but may have detrimental effects on the stone down the line. In the past the cemetery has connected interested parties with Vern Leighton who has done an excellent and professional job pressuring washing the stones at a reasonable rate. Please feel free to contact John or Darrell for advice.

Respectfully submitted,

Great Hill Cemetery Trustees

John Colman, Trustee, Chairman
Chris Carolan, Trustee, Treasurer
Darrell Quinn, Trustee, Lead Caretaker and Maintenance
Penny Henderson, Trustee, Secretary
Mark Keddy, Trustee, Caretaker, and Maintenance

Chester Police Department

Contact: Aaron Berube, Police Chief
Telephone: (603) 887-2080
Prosecutor: (603) 851-0921

Emergency 9-1-1
FAX: (603) 887-2090
Email: ChesterPD@ChesterNHPolice.org

Mission Statement

The mission of the Chester Police Department, in partnership with the community, is to promote and to maintain a peaceful, safe and secure environment. The Department recognizes its members as its most valuable resource and will strive to maintain the quality of public service through committed leadership, supervisory direction, career development, and training.

I am honored to report that 2023 was my 9th year as your Police Chief and we, as a team, look forward to the future of building tighter bonds with the community we serve. I continue with honor to hold such a distinguished position within the community. I want to thank the community for their continued support and believing in me as your Chief of Police.

This year your officers performed 18,220 calls for service and invested countless hours into investigations, follow-ups, and community outreach. These calls for service include everything from an officer checking your house when you are on vacation all the way to death investigations. This does not take into account the countless phone calls, walk-ins and departmental business that your Administrative staff, Office Manager, Detective, Park Ranger, Animal Control Officer, and Prosecutors handle.

130 people were arrested for various violations, such as burglary, sexual assaults, disorderly conduct, criminal threatening, criminal trespass, alcohol/drug violations, and domestic violence, just to name a few. The above statistics include our proactive approach to motor vehicle enforcement that includes 14 Driving While Intoxicated arrests.

Driving while intoxicated/drugged and reports of impaired/drugged drivers remain a priority in the Town of Chester. According to NHTSA, 13,384 people were killed in drunk-driving crashes in 2021 — that's one person every 39 minutes. On average, more than 11,000 people were killed in drunk-driving crashes each year from 2017 to 2021. This is why we are working together with NHTSA to remind drivers that drunk driving is not only illegal; it's a matter of life and death. As you head out on the road, remember: Drive Sober or Get Pulled Over. To combat these issues your police department has a DRE on our team. DRE is a Drug Recognition Expert that attends several weeks of specialized training to be certified as an expert. This training is extensive, and the officers are flown to different parts of the country to show proficiency in this newly acquired expertise. This training allows the officer to conduct an evaluation to determine the type of drugs the driver has ingested. Sergeant DiPerri is your DRE. Your officers continue to proactively patrol Chester 24/7.

Along with handling the myriad of routine and not so routine calls for service, these officers continue to take a proactive stance on traffic enforcement. Nationwide statistics show that there is a direct correlation between increased traffic enforcement and a decrease in criminal activity. Most of these stops do not end in a ticket, but as a friendly reminder that everyone needs to keep traffic safety in the forefront when operating a motor vehicle. Our presence is the greatest deterrent!!!

The Chester Police Department and the nation continue to respond to calls involving mental health issues. This concern continues to be a priority in police reform and your police department. During the police academy Officers are provided with the basic fundamentals for our response to these calls. Often, we are called during the critical stages. It is too often you see the interactions with a person having a mental health emergency and law enforcement turn tragic. Our calls for services involving mental health continue to rise. Most of these calls for service are difficult to categorize in our reporting system. They are often reported as a different need for services, such as domestic violence or an assault. These calls can be quite dangerous to your Officers and the people we are helping. We continue to train on this critical, ever-changing issue.

In 2022 New Hampshire adopted the federal 988 suicide and crisis hotline. The state launched its own New Hampshire Rapid Response hotline in January as part of a broad response to a mental health crisis that was exacerbated by the pandemic, leaving as many as 30 adults and 50 children waiting in emergency rooms for an inpatient treatment bed. This provides a service to people looking for assistance and guidance that do not feel they need emergency services. The New Hampshire 988 does have a drawback as people that do not have a 603-area code will be forwarded to the closest crisis help line associated with their cell phone provider. For example, if you have a 978-area code with your cell phone, you will be forwarded to a Massachusetts crisis center. For the best services and the quickest response, I recommend contacting NH Rapid Response hotline at 1-833-710-6477, or chat with them at www.nh988.com.

To provide the best possible resources to our community, we have also partnered with Center for Life Management (CLM) in Derry as part of New Hampshire Rapid Response. They provide a wealth of resources including over the phone support and problem solving to help resolve a behavioral health crisis; over the phone support with referral to outpatient services or to have a Mobile Crisis Response Team (MCRT) from a community mental health center come to you at a place of your choice; in-person Mobile Crisis Response Team (MCRT) if the crisis cannot be resolved over the phone. New Hampshire Rapid Response is available 24 hours a day, 7 days a week – including holidays – by phone, text, or chat to support you in your time of need. If you or someone you care about is having a mental health or substance use crisis, you can call and speak to trained and caring staff at 1-833-710-6477.

We are very fortunate to have CIT (Crisis Intervention Team) members in your police department. Sergeant Randy Kerkman and Officer Michael Kehoe have a true passion for this training and providing their resources to the department and community. As we move forward it is our goal as a team to have every team member of our agency CIT certified. As

your officers focus on providing the best resources possible to the community we all need to be cognizant that your officers are facing routine exposure to trauma, which creates symptoms of psychological distress resembling those of a traumatized victim. It presents a specific set of behaviors that can negatively impact job performance and other areas of life and is commonly referred to as compassion fatigue. We have created a wellness program that normalizes the fact that we are human beings and officers at the same time. It was common practice 20 years ago to consider an officer weak or unfit if they asked for any help. This program will focus on psychological wellness “check up from the neck up” and components of physical wellness.

Officers are subjected, daily, to critical incidents and/or work-related stressors that negatively impact nearly every aspect of their personal and professional lives. Officers have resisted openly acknowledging this for fear of being considered weak or vulnerable. Officers have historically been required to perform many functions within the scope of their jobs. They serve and protect the public, which at times requires them to assume the role of social worker, guidance counselor, and impartial peacekeeper. These roles come with an emotional price tag. Officers have a front-row seat to witness these horrific atrocities including catastrophic natural disasters, acts of terrorism that result in mass casualties, suicides, motor vehicle accidents that result in trauma and/or death, child abuse or neglect, and acts of domestic violence. Between January 2016 and December 2019 there were over 700 reported current or former law enforcement officer deaths by suicide. In an effort to provide your officers with continuing care and awareness for mental wellness, we have collaborated with Auburn, Candia, and Manchester Water Works Police Department to create a regionalized CISM (Critical Incident Stress Management) team. The team provides peer support to its members on an ongoing basis with its support members and a license clinician. This will allow your officers an avenue to discuss issues or concerns they are having in a confidential manner or with a licensed clinician. The CISM team creates and establishes guidelines after members are involved in a critical incident on or off the job to have a mechanism in place to establish healthy coping strategies.

We continue to participate in the national prescription Drug Take Back that is sponsored by the Drug Enforcement Administration. This is our small part in a very large initiative to combat this epidemic. We receive very warm greetings and appreciation when we have these events. We have the event at the Chester Transfer Station to allow easy access for our residents. I have been told numerous times that our citizens look forward to the event to dispose of their unwanted and expired prescriptions. In the upcoming year we are working to establish a drug take box in the lobby of the police department that can be used all year during normal business hours to dispose of your unwanted or expired prescription medications.

We are currently allotted nine (9) full-time officers, including myself, four (4) part-time officers, and one (1) full-time officer manager.

On a daily basis I read articles about police retention, recruitment, or a hiring ad for law enforcement. This is impacting New Hampshire law enforcement and the nation. New

Hampshire State Police (NHSP), the largest law enforcement agency in New Hampshire and the agency we rely on for assistance during major incidents, has over 70 unfilled Trooper positions. NHSP has many opportunities for advancement and income potential that smaller agencies cannot compete with. Agencies all over New Hampshire and the nation are struggling to retain the experienced staff they have. Recruitment of qualified candidates continues at all-time lows based on the extreme stresses caused by COVID-19, and by the thousands of protests and demonstrations following the murder of George Floyd in 2020, which in many cases involved acts of violence and hostility toward police officers.

Training and continuing education is critical in all professions, but paramount in law enforcement. This has been noted throughout the nation for the law enforcement profession. The nation has asked for police reform and New Hampshire is at the forefront of this critical need. In 2020 the Governor created the Commission on Law Enforcement Accountability, Community and Transparency. This commission has suggested several changes to New Hampshire law enforcement to include, but not limited to: increase mandatory annual in-service training hours in such categories as implicit bias and cultural responsiveness, ethics, and de-escalation. The Commission also recommended policy guidelines on the following topics that serve as a minimum standard with which all law enforcement agencies must comply with: use of force, duty to intervene, code of conduct, duty to report misconduct, prohibition of chokeholds, procedures to guard against positional asphyxia. Our policies surpassed the minimum requirements before the mandate. We continue to monitor our policies to have the most up to date approach towards law enforcement procedures.

It is vital to provide your staff with professional development to meet the demands of our ever-evolving profession. Our goal is to maintain your investment in your supervisors, officers, and civilian staff by maximizing our training opportunities through grant funding, hosting opportunities, and web-based training. We need to be innovative and flexible in our approach to training and succession planning. Adopting a philosophy that everyone is a leader, coupled with continual mentoring, training, and career planning, allows self-actualization, a feeling of trust, and to become internalized within the community.

I am extremely proud of all your officers and the sacrifices they make to the Town of Chester and to the Police Department. I would like to report that in 2023 your Officers benefitted from over 1,200 hours in training.

We have been very fortunate to receive several grants from: NH Highway Safety Commission, NH Department of Safety, Bulletproof Vest Partnership. The grants are used to proactively enforce traffic violations, to take drunk and drugged drivers off the roads, acquire bullet resistant vests, upgrade our in cruiser/body worn camera system, purchase speed measuring equipment and replace our mobile data terminals in some of our cruisers. We have been extremely successful with these grants, and we plan to apply for them for many years to come. I would like to specifically thank Town Administrator Debra Doda, Finance Director Joanne Smith and her assistant, Finance Officer Marianne Duffy, for making the grant process as seamless as possible.

I would like to thank the residents of this wonderful Town for your continued support as we continue to make the Chester Police Department one of the best departments in the state. A big thank you to the Selectboard, Town Administrator, Budget Committee and Department Heads for their ongoing support and to the wonderful employees in the Town offices who are always willing to help on a moment's notice.

Last and most importantly, I would like to say **THANK YOU** to the phenomenal woman and men working in your police department for the exceptional job they do daily. Their pride, teamwork, professionalism, and dedication are what make this department such a special place.

I am honored to have the opportunity to serve the Town of Chester as your Chief of Police. Please do not hesitate to call me, e-mail (aberube@chesternhpolice.org), or stop by and see me with any concerns, problems, compliments or ideas that you may have. You may also visit our web page at www.chesternh.org/police-department and please follow our Facebook page at <https://www.facebook.com/ChesterNHPolice/>. Together, we can continue to make our community a place that we are all proud to call home.

Sincerely,

Aaron P. Berube
Chief of Police

Full-Time Police Officers:

Justin Paquette, Lieutenant/ FTO / FIREARMS / BATON / DT's
Andrew DiPerri, Sergeant / FTO / DRE / TASER / OC / PT INSTRUCTOR
Randy Kerkman, Sergeant / FTO / FIREARMS / DT'S/ CIT
Val Eiro, Detective Sergeant / FTO / D.A.R.E.
Matthew Higgins, Patrol Officer / FTO /DT's / CIT / OC/ CIVIL RIGHTS
Michael Kehoe, Patrol Officer / FTO / CPS / DT's/ CIT
Mason Rue, Patrol Officer
Vacant

Part-Time Police Officers:

Scott Haggart, Patrol Officer
Phillip Goulet, Patrol Officer
Sarah Gacek, Patrol Officer / D.A.R.E. / RAD / LEAD

Office Manager:

Jennifer Kirsch

Park Ranger:

John Wright

Prosecutor:

Derry Police Prosecution Department
Chester S. Jordan
Charlene Dulac

2023

Arrests	130	Driving While Intoxicated	14
Restraining Orders Logged	15	Drug Violations	27
Citations Issued	174	Fingerprinting	54
Warnings Issued	2050	Forgery/Fraud	16
Motor Vehicle Accident / Fatal	71/ 1	Juvenile Arrests	16
Pistol Permit Applications	39	Juvenile Problems/Services	60
Sexual Offender Registration	34	Noise Complaints / Disturbances	29
9-1-1- Calls	172	OHRV Complaints / Violations	18
		Paperwork Services	110
Alarm Activations	116	Police Information	77
Animal Control	249	Protective Custody	5
Arson	0	Repossessed Vehicles	2
Assaults	15	Safe School Reports	11
Assist Ambulance / Rescue	241	Second Hand Dealer / Pawn Slips	0
Assist Law Enforcement	95	Sexual Assaults / Sex Offenses	6
Bad Check Violations	1	Stolen Vehicles	0
Burglaries	2	Shots Fired Complaints	14
Citizen Assists	164	Suspicious Person/Incident Calls	175
Community Policing / Outreach	198	Thefts	25
Criminal Mischief/Vandalism	17	Trespass Violations	7
Criminal Threatening / Harassment	12	Unattended Deaths / Suicide / Overdose	3
Disorderly Conduct	5	Vacation Notice Requests	36
Domestic Disturbance/ Violence	37		
		Total Calls for Service	18,220
		Total Felonies	41
		Total Miles Patrolled	73,301



Chester Fire Department



CONTACT

Philip R. Gladu, Fire Chief

Station: (603) 887-3878

Fax: (603) 887-6662

STATION HOURS

Monday – Friday 7:00am to 4:00pm

E-Mail: ChesterFire@ChesterNHFD.com

After Hours Duty Officer: (603) 887-3878

CHESTER FIRE DEPARTMENT MEMBERSHIP

As of: Fiscal Year 2022 - 2023

FIRE CHIEF

Philip Gladu

LIEUTENANT

Alexander Hodosi

ON CALL MEMBERS

Richard Bellemore
Samantha Bellemore
Myrick Bunker
Lori Child
RJ Child
Colin Costine

Caelan Dunwoody
Eric Emerson
Bryant Fitzgerald
James Fleckenstein
Michael Gilbert
Scott Haggart

Taylor Lacey
Thomas Lannan
Patricia MacIsaac
Loran Sheley
Robert Varsalone

NEW EMPLOYEES

Kenneth Martin

Station Manager: Tara Ingalls
Department Chaplin: Rev. Adam Houston
EMS Coordinator: Michael Gilbert
Forest Fire Warden: Chief Philip Gladu
Deputy Fire Wardens: Richard Bellemore
Eric Emerson
Alex Hodosi

Your Chester Fire Department is staffed by two full-time, certified fire fighters & EMTs, and one full-time Station Manager/EMT. They provide station coverage in staggered shifts between the hours of 7:00 AM and 4:00 PM Monday through Friday. Twenty dedicated department members proudly serve the community as certified firefighters and EMTs on a paid-per-call basis.

We are proud of the commitment that our members have made to fire, rescue, and emergency response training. During the fiscal year, there were approximately 20 members of which 12 are fire certified and 14 are medically certified. We credit dedicated people, regular training, access to quality programs, and proper funding for our ability to produce a well-rounded group of emergency responders. Our members had over 1,100 hours combined in training during 2022-2023. The Chester Fire Department offered over 33 training classes to the members. This was possible due to the efforts of our EMS Coordinator, Michael Gilbert, and each member’s initiative to take training classes on their own time. I would like to congratulate the following members for obtaining new certifications over the last year: Bryant Fitzgerald – Firefighter I & EMT Basic, Tara Ingalls – EMT Basic, Kenneth Martin – EMT Basic, Loran Sheley – CDL.

KEY EVENTS

We at the department are constantly striving to keep the community safe through participation and educational awareness. Many of our members volunteer their time through the Fire Department and the Chester Firefighters Association to be involved with local events and engage with the community whenever possible.

Some of the local key events that we were privileged to be a part of or hosted for the community were:

Annual Town Fair	Halloween on Chester Street
CPR training courses	Veterans’ Day Parade
Red Cross Blood Drive	Santa Ride
Touch-A-Truck	Read Across America
Thanksgiving Basket Deliveries	NH Fire Academy Driver/Operator Course
Annual Adopt a Family	Ice Rescue Training with Auburn & Sandown

We held the 8th annual Adopt-A-Family event. This is a program that was started in 2016. The members of the Chester Fire Department and their families raise money all year to purchase gifts and food for families in need that reside in Chester. Over the last eight years, the Adopt-A-Family event has been able to provide gifts for approximately 69 children and 40 families in total. None of this can be done without the contributions received throughout the year and various events that the Fire Department participates in.

Town's People,

As the town and the nation began recovering from the Covid pandemic, the Chester Fire Department has continued to serve our community and the surrounding towns with pride and professionalism. This past year has seen many changes in our department personnel and the way we operate in the constantly changing environment of emergency services. The nation has been faced with many hurdles over the past few years with regards to recruiting and retaining motivated people to rise to the challenge of becoming a fire fighter or an EMT and Chester has faced those challenges head on. We have worked diligently to bring in a variety of new people, some with extensive experience and some without certifications but with the drive and determination to become a first responder in this community. We welcome and support residents willing to dedicate the time and effort required to be a "Call Member" of the Chester Fire Department. People that are joining the department are making the commitment to become either a certified fire fighter, emergency medical technician, or both. The department's Station Manager, Tara Ingalls, became an EMT during this fiscal year and is now an additional town employee providing emergency services to the residents. The dedication that these members have to staffing the department is integral in keeping the residents of Chester safe and I am grateful for each and every one of them.

In November we had to say goodbye to our full-time Firefighter/AEMT, Alex Hodosi, who went on to pursue a career with the Manchester Fire Department. Alex has been an instrumental part of the day-to-day activities within the department and the Town of Chester, and we look forward to having him back as a call member in the near future. In February one of our longest standing members, Eric Emerson, resigned to pursue his nursing degree. Eric has made tremendous contributions to our department over the last 16+ years. He came to the department with no certifications and during his time with us obtained his EMT Basic, Advanced EMT, CDL Driver Operator, and Paramedic. He also was an EMT instructor at community training centers and extensively involved with the Chester Fire Department's training curriculum and hands on training classes. Over the years he has mentored some of our most skilled members. Eric was consistently one of the department's most active members and we certainly look forward to having him back on our roster. We welcome Kenneth Martin to our department. Ken does not hold any certifications but has committed to obtaining both his firefighting certifications as well as becoming an EMT during his first year with the department.

Over the past year we have continued to maintain our apparatus and equipment at the highest level and have made some improvements to allow us to perform our jobs more efficiently and effectively. During the winter months, one of our biggest projects was the installation of a new pump system on our forestry tanker which allows us to supply more water in the event of a brush fire. We want to thank every resident of Chester and every

donation that has been made to provide us with the tools and equipment needed in order to ensure we can continue to provide the best emergency services possible.

As always, I would like to thank the Police department, Highway department and Maintenance personnel for the continued team efforts in serving this community. Thank you to all of the members of the Chester Fire Department for your tireless dedication to the town of Chester. It has been a pleasure serving alongside all of you.

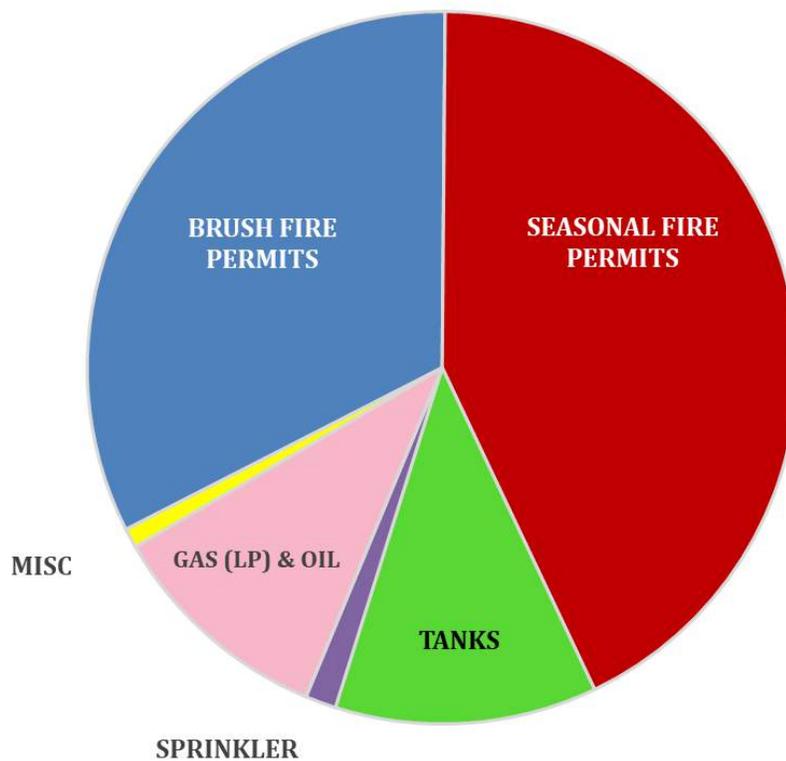
Best Regards,

Philip R. Gladu
Fire Chief

The Fire Department received 545 calls during the fiscal year of 2022-2023. There was a total of 570 issued permits, including 244 seasonal burn permits & 186 brush permits and a total of 111 inspections during this fiscal year as well.

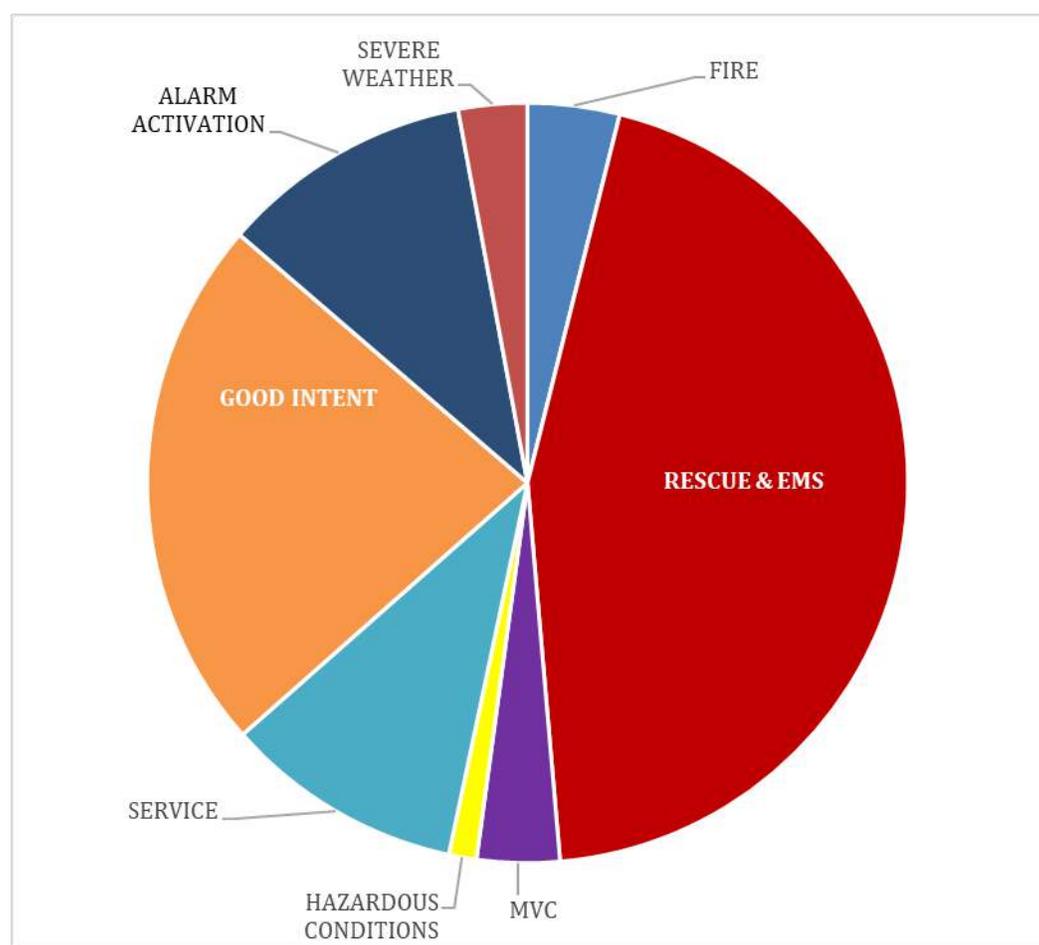
2022-2023 Issued Permits

BRUSH PERMITS	186
SEASONAL BURN	244
TANKS	68
SPRINKLER	8
WOODSTOVE, PELLET, CHIMNEY	0
GAS (LP) & OIL	59
MISC PERMITS	5
TOTAL PERMITS	570



2022-2023 CALLS

FIRE	31
RESCUE & EMS	251
MVC	21
HAZARDOUS CONDITIONS	16
SERVICE	49
GOOD INTENT	80
ALARM ACTIVATION	52
SEVERE WEATHER	45
TOTAL CALLS	545





CHESTER FIRE DEPARTMENT APPARATUS

R1	2010 International	Licensed for Paramedic Level transport
E1	2010 HME Ahrens Fox	600 Gallon Tank, 1750 GPM Pump, 75ft Aerial
E2	2003 Pierce	1000 Gallon Tank, 1500 GPM Pump
T1	2018 E-One	3000 Gallon Tank, 1500 GPM Pump
T2	1989 Military Vehicle	1800 Gallon Tank, 500 GPM Godiva Pump
F1	2017 Ford 450 XL	225 Gallon Tank, Hale Pressure Pump
U1	2004 Ford F450XL	Super Duty Truck
C1	2018 Chevy Tahoe	Command Vehicle
B1	2010 Saturn SD430	14' Inflatable Boat
Gator	2008 John Deere	50 Gallon Water Skid, EMS Supplies

Emergency Management Department

Contact: Phil Gladu
Email: Philip.gladu1@gmail.com

Liz Lufkin
Elufkin@chesternh.org

Greetings from your Emergency Management Department!

The Emergency Management Department had a very successful year while working with the state and various local entities. The Emergency Management team was able to successfully finish work on both the Emergency Operations Plan and the Hazard Mitigation Plan. The Emergency Operation Plan is a very detailed document that outlines the duties and responsibilities of key people in a variety of larger scale emergency situations. The Hazard Mitigation Plan identifies multiple hazards that should be addressed to mitigate future hazards to the town. Many meetings were held over several months to complete both of these documents, which are updated every five years.

As we move forward in the next fiscal year, we will be working with local schools and agencies to develop and conduct training scenarios to continue to develop working relationships with all stakeholders. Strong working relationships and open lines of communication are paramount in a successful emergency management department.

Your Emergency Management team is always working with local, state and federal resources to address any and all potential emergency situations that may occur in the Town of Chester and to seek federal funding in the event of natural disasters. We are very proud to be serving this community and will continue to do so for the foreseeable future.

Very Respectfully,

Philip Gladu
Emergency Management Director

Liz Lufkin
Assistant Emergency Management Director

Building Inspector / Code Enforcement Department

Contact: Myrick Bunker
Telephone: (603) 887-3636 x101
Email: MBunker@ChesterNH.org

In December Caroline opted for a position with the Town of Derry, leaving us a huge void to fill here in the Building Department.

Building continues to be steady in Chester. Sheds, decks, and pools seemed to be the priority again this year, with permits for 22 sheds, 15 decks and 13 pools being issued. However, new home building slowed with permits being issued for just 8 new dwellings. These were all for single-family homes. There was no shortage of permits for generators (32), driveway upgrades (8), renovations (17), new and replacement septic (20), solar arrays (17), and the odd 3-season room, barn, and garage, for over 531 different projects. Due to the increase in energy costs, there were also 38 projects to either upgrade, add or change heating systems. Over 500 inspections were conducted in conjunction with these projects with another 100+ inspections conducted in connection with complaints, enforcement actions, and general assistance to the town and public.

Permit fees continue to be the funding source for the Building Department, generating approximately \$140,000 in permit fees, which covers 100% of the building department budget.

I am carrying out my duties as Director of Education for the New Hampshire Building Officials Association, organizing monthly training, the presenters, and venues at which to hold them. The New Hampshire legislature has pending legislation to move to the 2021 edition of the codes, so I will attend training on the new editions as well as the New Hampshire amendments. It remains undetermined when the new codes will go into effect.

Please visit <http://www.chesternh.org/municipal-departments/building-inspector> to find applications and/or answers to your permitting questions. If you still have questions or comments, please do not hesitate to contact me or Caroline's yet to be determined replacement. The office phone number is (603) 887-3636 (Myrick is extension 101; ?? is extension 111) or email us at MBunker@ChesterNH.org or tbd.

ALL permits require a minimum final inspection upon completion of the work. Other inspections may be required depending on permits issued and scope of work.

Respectfully submitted,
Myrick Bunker
Building Official/Code Enforcement Officer

All construction requires a permit and inspection...



Highway Safety Committee

Contact: Police Chief Aaron Berube
Telephone: (603) 887-2080
Email: ABerube@ChesterNHPolice.org

The Highway Safety Committee works to achieve the goals set forth in our Mission Statement and to meet the requirements set forth in NH RSA 238:6.

For Chester to qualify for funding from the NH Highway Safety Agency, there must be a Highway Safety Committee that meets on a regular basis. It is important for the Committee to have a variety of viewpoints from throughout the Town on road safety issues; therefore, residents from different areas of Town are welcome and encouraged to attend our committee meetings.

Over the last couple years, the criteria for Highway Safety grant funding have significantly changed. We applied for grants and received the following for 2023 / 2024: (1) Speed Enforcement Patrols, (2) Join the NH Clique, (3) Drive Sober or Get Pulled Over, (4) U DRIVE, U TEXT, U PAY, (5) Distracted Driving, (6) DUI Enforcement patrols, (7) Equipment replacement, (8) Speed measuring equipment. These grants focus our attention and a dedicated officer to enforce these violations and to replace or update aging equipment we use to enforce motor vehicle violations or to investigate accidents. These violations impact the Town of Chester and are trends across the country. Over \$23,300.00 was awarded to the Town for these vital patrols and aging equipment.

The highway safety issues discussed and/or participated in this past year were as follows:

1. The number of accidents at the Rte. 102 and Rte. 121 intersection in the Town Center is still the chief topic of concern. The Town is still waiting to be informed by NH DOT regarding a long-term solution for the intersection, which continues to experience increased traffic congestion and vehicle crashes. The DOT is still evaluating the design options for either an intersection with 4-way stop-traffic signals or a roundabout. The surveying and environmental evaluations for these potential solutions have already been completed; however, the proposed final design information has yet to be submitted. The State has already earmarked the funding for this project which is expected to commence construction in 2026.

Recently, DOT proposed an interim solution to fully signalize this intersection to all-way stop control. Emerging research indicates the converting two-way stop-controlled intersections to all-way stop control can reduce the percentage of injuries resulting from crashes by as much as 80%. The Selectboard were in attendance for the presentation and took the information under advisement, as they plan to provide the citizens the opportunity to discuss further and provide feedback.

2. The Committee continued to review reports of motor vehicle crashes that have occurred on the Town's State and Town roads over the past year. During this past year we had 71 motor vehicle accidents, 15 of which were reported to involve personal injuries and one fatality.
3. The Committee reviewed the issues of road flooding and damage due to increasing precipitation events and beaver dam failures. In 2023 a major culvert was washed out on Lane Road because of a beaver dam failure. The repair cost was ~\$204,000. An ad-hoc committee was convened to discuss this event because of the likelihood of similar events in other parts of the Town. The solution that was agreed upon is to monitor the largest threats and install "pond leveler/beaver deceivers" at some locations. The cost of these would be ~\$2,500 per location. The Committee recently recommended two locations to the Selectboard for these installations.
4. The Committee has found that the ALLTRAFFIC (AT) radar trailer and Shield sign have been very effective both for calming traffic speeds and speed data collection. In the past year, this equipment was used to collect data at 21 locations around Town where complaints about speeding have been received. Overall, with the exception of East Derry Road, the number of violations were found to be notably lower than expected. The Committee attributes this mainly to the increased presence and patrolling by the Police Department. This policy was initiated a number of years ago when the Department's manpower and vehicle resources were increased.
5. A request to lower the speed limit for Hemlock Lane from 30 MPH to 25 MPH due to speeding concerns was reviewed. The AT radar trailer was used to collect seven days of data on this road. The results did not indicate a lowering of the speed limit was necessary. Of 358 speed data readings, only one reading exceeded the speed limit.
6. Upon review, the Committee supported reducing the speed limit on the unpaved, graveled section of Halls Village Road, which was reduced from 30 MPH to 25 MPH.
7. The Committee reviewed the idea of a town-wide speed limit reduction for all Town roads from 30 MPH to 25 MPH. It was felt that this townwide reduction would not be desirable at this time.
8. The Committee provided a lot of feedback and suggestions to deal with the truck traffic from the new gravel pit on Stowe Road to minimize the impact on the Town's roads and bridges. There have been few issues resulting from this new business operation.
9. The Committee discussed the removal of dead trees and overhead branches along the Town's roads. Unfortunately, there is always a shortage of funding to cover the cost of this work.

10. FYI, the Town's next major road reconstruction project is likely to be Halls Village Road. This road is experiencing increased traffic attempting to bypass the traffic congestion at the main intersection at the Town's Center. The project is dependent on the amount of funding approved at the upcoming Town meeting.
11. The replacement of either the Hanson Road or the Shepard Home Road bridges over the Exeter River will be mostly funded by the State Aid Bridge (SAB) program. These two bridges have been "red-listed" by the State for replacement. The work will be 80% grant funded with the Town covering the 20% cost share, and the work is scheduled to start in 2029. Currently, the Hanson Road bridge is the most likely candidate for the grant program. The cost of the other bridge replacement will come from taxes.

Currently, the Committee is meeting on a quarterly basis in the Municipal Office Building's Main Meeting Room (Room 4) at 9:00 AM. The public is welcome to attend. The meetings are also televised on PACT Channel 6. For meeting schedules and minutes, please see the Committee's Webpage on the Town's website.

Respectfully submitted,

Chester Highway Safety Committee

Police Chief Aaron Berube, Committee Chair
Building Inspector Myrick Bunker
Maintenance Supervisor Paul Cavanaugh
Chief Groundskeeper & Health Officer John Dalrymple, Resident
Town Administrator Debra Doda
Fire Chief Phil Gladu, Resident
Town Planner Andrew Hadik, Committee Vice Chair, Resident
SAU Superintendent Dr. Sharon Locke
Jean Methot, Chester Historical Society, Resident
Police Lieutenant Justin Paquette
Town Supervisor of Roads James Piper, Resident

Other Resident participants: David LaVita & Manette Pacheco

Highway Department

Contact: James Piper, Supervisor of Roads
Telephone: (603) 887-3636 ext. 128

It is the middle of March as I write this report, and it has been a month since I have had to call any plow trucks! El Niño has given us another wet and relatively mild winter with some freezing conditions thrown in at times. These drastic temperature changes certainly create a second-guessing mindset and regular early morning road patrols. It would be nice to think that Spring is upon us, but being New England, I won't give that too much thought!

Highway projects this past year include the wear course on Jennifer, Holman, Parker, and Rand, also the much-needed improvements to the Fremont Road bridge deck at the Exeter River. Of course, let's not forget the challenge that the beavers presented to us on Lane Road. For those not familiar with this event, a large section of Lane Road was washed out due to a beaver dam collapsing. As recently appointed Supervisor of Roads, it certainly felt like a baptism of fire! But in this case it was actually water.

With maintenance, we continue the ongoing task of patching holes, clearing in and around culverts, roadside mowing, grading of dirt roads, and the planned clearing of trees/brush as well as the trees that mother nature clears for us.

There are a few road projects on the CIP plan for this next year. There may be too many to make it through the budget process, but whichever ones do, I would ask for your support at the Town Meeting.

There are some roads that need a complete rebuild, some reclaimed and paved, and some just shimmed and overlaid. Rebuilding or reclaim and pave both come at an incredibly high cost. Over the past two to three years, long stretches of Candia and Fremont Road were shimmed and overlaid and, to date, have held up very well. Some cracks have appeared, but this is to be expected in this part of the world. Maybe this is something we could do with other roads in town. Coming in at a much lower cost than rebuilds and/or reclaim and pave. Is this a method that we should give serious thought to? What it would do is give a much better travel surface for five+ years and create a 'window' in which to build up the Highway CIP to plan for roadwork in the future.

This past year the Highway Department took ownership of a Loader and Plow Truck. Thank you, Chester, for making this happen!

We also saw the construction of a Hooped Building in order to create more salt storage and prolong the life of equipment by keeping it undercover.

This year I am asking for an excavator. It is a necessary piece of equipment for us to do our work in a timely and efficient manner. It would also enable us to deal with situations that occur at a moment's notice without having to be reliant on outside help.

See you all at the Town Meeting.
Kind Regards

James Piper, Supervisor of Roads



Maintenance Department

Telephone: (603) 303-2151

Email: Maintenance@ChesterNH.org

The goal of the Town of Chester Maintenance Department is to ensure safe, clean, and aesthetically pleasing buildings and grounds for all people using our facilities.

Buildings and grounds that are maintained include: Town Hall, Police Station, Annex, Highway Garage, Post Office, Library, Stevens Hall, Town Garage, Town Fields, Fire Station, Edwards Mill, Spring Hill Farm, Transfer Station, Salt Shed, Community Center, and all buildings, grounds, fields at the Wason Pond Recreation and Conservation Area, and the Firing Range.

This year the department was able to purchase a floor machine to clean the floors at Town Hall.

Exterior repairs and preventative maintenance were performed at the library.

The Stevens Hall kitchen was renovated to include a new sink and granite countertops were installed. Many thanks to the Chester Covenant Church and residents for their help and time with this project.

Proper cultural practices and integrated pest management practices are used on all grounds and athletic fields. This results in environmentally friendly and safe outdoor town properties.

We look forward to serving the Chester community in 2024 and beyond.

Respectfully submitted,

Paul Cavanaugh, Maintenance Director
John Dalrymple, Groundskeeping & Maintenance – Part Time
Stacy Manfrates, Housekeeping and Maintenance – Part Time
Matthew Davis, Building Maintenance – Part Time
Anna Darling, Housekeeping- Part Time
Russell Plater, Maintenance & Groundskeeping – Part Time



Recycling & Solid Waste Committee

Contact: Stacy Manfrates
Telephone: (603) 851-0607

Transfer Station Hours of Operation:
Wednesday Evening – 5 PM to 7:30 PM
Saturdays – 7 AM to 2 PM

Since joining the Chester Transfer Station in 2022, I have had the privilege of leading and training a diverse team of hardworking individuals from our local community. Together, we have created a facility that exceeds the needs and expectations of our residents. The glowing feedback I have received from our Chester neighbors speaks to our dedication. I am incredibly proud of my team and the reputation we've built. Here are some examples of the accomplishments and improvements we have done to help achieve this success:

1. Streamlined Operations and Increased Efficiency: Identified and improved several key areas to enhance facility efficiency and increase resident satisfaction. This involved tasks like updating signage for a smoother visitor process, personalized tours of the facility, resident informational packets of facility rules and procedures, distribution of facility permit stickers, lights in the swap/book shops, continued all year-round collection of plastic bags for our local Boy Scout Troop, and ensuring compliance with local and state regulations.

2. Facility Maintenance and Upkeep: We take tremendous pride in how our station is presented to the community. I personally oversee daily cleaning tasks and address maintenance needs promptly, ensuring a safe and appealing (and hygienic) environment for everyone. I have also worked with internal colleagues and government agencies to make sure every corner of the station and its equipment are compliant and working properly.

3. Staff Development and Training: Our staff is the heart of our success. I have prioritized the growth and preparedness of these young professionals by providing hands-on training through positive yet disciplined instruction and feedback focused on boosting their self-esteem. One of the biggest compliments we get regularly is how kind, polite, and very helpful staff is to our residents.

4. Community Outreach and Engagement: We have fostered a trusting relationship with the community through surveys, social media engagement, and personal interaction, such as handing out flyers to residents of upcoming events such as Hazardous Waste Day & National Drug Take Back Day to name a few. Safety has also improved by working with the Chester Police Dept and the community to reduce speeding within the facility.

As a resident myself, I'm honored to play a part in our community and to make sure our station performs at its full potential. All staff would like to express their appreciation for the enthusiasm and support by our residents for the recycling program, facility in general, and let's not forget the generous treats dropped off to us!

Residents with constructive suggestions should call the station 603 851-0607 or ask for me directly at the facility.

In closing, I encourage those of you still not using the Transfer Station to come visit. We look forward to meeting you!

Warmest Regards,
Stacy A. Manfrates
 Transfer Station-Foreman

Totals for 2023 Recycle

MSW: 655,540 lb	Cardboard: 144,720 lb	Mixed Paper: 75,980 lb
Plastic: 37,742 lb	Glass: 92,420 lb	Scrap Metal: 129,950 lb
Steel Cans: 5,200 lb	Aluminum Cans: 9,860 lb	Tires: 4,395 lb
Electronics: 9,886 lb	Auto Batteries: 3,420 lb	Household Batteries: 302 lb
Freon Units: 132 units	Propane: 449 units	Scrap Wire: 1,714 lb
Light Bulbs:	Used Waste Oil: 300 gl	Compost: approx.. 20 yds

Over the last few years, we have seen the rate of kitchen/household recyclables (see list) decline, and we are seeing more recyclables mixed into the trash. Please do your part in holding down costs and reducing the Town’s future liabilities by following the mandatory recycling rules! Remember that residents that do not follow the rules may be barred from using the Transfer Station, in which case they will have to assume the cost of commercial curbside pick-up service.

Here are some key reminders for using the facility, such as:

- We will only accept clear, frosted or blue trash bags in our Solid Waste compactor.
- Facility Permit Stickers are required on all resident vehicles. Please see staff to obtain one.
- Separate recyclables PRIOR to coming to the facility. This allows a smooth visiting process for yourself, staff, and fellow residents.
- Facility is open Wednesday 5pm-7:30pm and Saturday 7am-2pm. We ask you to plan your visit at least 10 minutes prior to closing.
- We accept all non-alkaline batteries in the barn area (lithium, rechargeable, button cells, and power tool), preferably taped. A bucket labeled “Batteries” can be found in the barn area. Alkaline batteries should be disposed of in household trash. Because of fire hazards, please tape both ends before throwing into compactor.
- Also in the barn area you can find labeled buckets for light bulbs, mercury devices, and smoke detectors. We offer “Give and Take” items such as egg cartons, brown paper bags, newspaper, and kitty litter containers (for those who use them for separating recycling or sand in the winter) – these are located in this area as well.
- Car batteries are accepted in the metal shed. Please see a staff member for assistance.

- Swap/Book Shops are open during normal business days. Please note both close 30 minutes prior to facility closing time. We ask you to plan accordingly. There is a specific list of items not accepted in the Swap Shop. See Transfer Station website, FB page or ask a staff member. Please do not leave donations on the floor of either shop due to safety concerns. See an attendant if there isn't space on shelves. Outside (larger items) will not be accepted 11/1- 4/1 due to unpredictable weather. Inquire with staff if you or someone you know may need medical equipment such as walkers, canes, crutches. These items are stored in the swap shop.
- We do not accept construction debris or mattresses. Large rugs must be cut into 4x4 pieces.
- Residents are not permitted to rummage through metal area or container. See a staff member for assistance unloading vehicles. We accept washing machines, dishwashers (drained completely) and dryers at no charge. All yard equipment must be completely drained of all fluids prior to drop off.
- Hazardous Waste Day is held in the Spring and Fall each year. See our Town website or FB page for dates and helpful information. Staff hand out flyers at the facility as well.
- National Drug Take Back Day is held each year at our facility. See our Transfer Station website or FB page for date and helpful information. Staff also hand out flyers at the facility.
- Propane tanks are PROHIBITED in metal and steel can containers. These are fee items, please see staff.
- Latex Paint cans must be dried out in order to be accepted.

If you are in doubt about what is accepted or not, staff are always available to assist.

All residents wishing to hold fundraisers, campaigns, or any other must have authorization from Town Hall prior to the event date.

Staff Members:

Stacy Manfrates- Foreman
 Garrett Horigan- Operator/Attendant
 Shelly Grass- Operator/Attendant
 Thomas Connelly- Attendant
 Anna Darling- Operator/Attendant

Esai Theokas- Attendant
 Darrell Quinn- Burn Attendant
 Jake Piper- Attendant per diem
 Paul Cavanaugh- Maintenance Director
 Stephen O. Landau- Selectman Liaison

Chester Transfer Station Fees

TIRES WITHOUT DEBRIS	PRICE		NUMBER		PRICE
Car, Light Trucks, Motorcycle, Bicycle, Golf, Lawn (25 lbs or less)	\$ 6				\$
Bobcat/ Skid Steer (16.5" or less / est. 25 lbs)	\$ 12				\$
Truck / Tractor Trailer (over 19" / est. 45 lbs)	\$ 25				\$
TIRES WITH DEBRIS					
Car and Light Trucks (est. 25 lbs)	\$ 12				\$
Truck / Tractor Trailer (over 19" / est. 45 lbs.)	\$ 50				\$
FREON-CONTAINING APPLIANCES (lightbulbs removed; doors off or \$2 fee)					
Refrigerator / Freezer	\$ 10				\$
AC/Dehumidifier	\$ 10				\$
PROPANE TANKS					
1 Pound Propane Tank	\$ 1				\$
20-60 Pound Propane Tank	\$ 5				\$
OTHER TANKS					
Helium, Acetylene, Oxygen, Nitrogen, etc.	\$ 4				\$
Fire Extinguisher	\$ 6				\$
ELECTRONICS					
Televisions, Monitors	\$ 15				\$
Laptop/Desktop Computer	\$ 5				\$
Printer/Scanner	\$ 5				\$
VCR/DVD	\$ 5				\$
OTHER					
Small Bags (Box)					\$
Large Bags (Box)					\$
					\$

Rules For Burn & Compost Pile Areas

- There is a compost pile for yard waste such as leaves, grass clippings, and kitchen vegetative organics. **Did you know that New Hampshire state statutes prohibit the disposal of yard waste into the compactor?** Branches of any kind are not permitted in this pile. Be sure to separate your brush and compost into appropriate piles.
- Per NH-DES regulations, **dog & cat** waste must be bagged and disposed of in the solid waste compactor, not the compost pile.
- Per NH-DES regulations, there is a burn pile for brush, branches not exceeding 5 inches in diameter (a maximum of 3-4" in diameter preferred), and clean, dry, uncontaminated lumber. Painted, stained, oiled, or glued lumber, and laminates such as plywood are prohibited. DO NOT leave tree stumps/root balls in this pile - please take these items to the Raymond Transfer Station. Leaves and grass clippings are not permitted in this area. Be sure to separate your brush and compost into appropriate piles.
- There is a designated area near the burn pile for pallets. We will not accept damaged or painted pallets. This pile is a "give and take" for residents. Please stack the pallets accordingly for safety reasons.
- When dropping your brush, unload as close to the pile as possible. The goal is to keep the pile in a confined area. When unloading your accepted wood/branch pieces, keep the teepee method in mind. Build the pile teepee, brush on top. DO NOT put any furniture into this pile. Ask staff if unsure your wood is acceptable. Rocks, dirt, water soaked, or rotten materials are NOT permitted in this pile. Be sure to separate your brush and compost into appropriate piles.
- The facility does **not** accept any construction or demolition materials. These materials can be disposed of at the Raymond Transfer Station (603-895-6273.) This facility is only 3.5 miles from our facility and is located in Raymond at 104 Prescott Road (off Route 107.)
- The facility does not accept bricks, asphalt, concrete, or any other alike materials.
- See our Town website or FB page, or ask a staff member for disposal option.

UPDATES

- ***Used Oil Waste-** What might have been one single container of contaminated oil cost the town almost \$7k and shut the oil operation down completely last year. We were able to recover a portion of the cost, \$2,500, through an oil grant offered by NHDES towards the cost of cleanup and removal of oil. We are working closely with appropriate agencies to find a resolution to possibly re-open in the future. It is extremely important for all residents to understand the rules when bringing your oil. One mistake is not only costly to your fellow neighbor, but inconvenient as well.
- ***Skid Steer-** Our skid steer is now over 10 years old and showing its age. It had a big repair this year and is back to doing what we need it to do, thankfully! We are very appreciative of Chester Highway Department and Hillside Farm for helping us during a difficult time while it was being repaired.

Wilcomb Townsend Home

Contact: Dianna Charron
 Telephone: (603) 887-2172
 Email: DiannaCharron@comcast.net

These funds are available to Chester residents of any age to help with fuel, medications, or other necessities. We also offer help to anyone interested that qualifies in obtaining Life Line through the Rockingham County Community Action Services. Contact any Trustee with questions about either donating funds or requesting assistance.

7/1/2022	Beginning Balance	\$25.00
	Receipts	\$3,372.16
	Totals	\$3,397.16
	Disbursements:	
	Chester Clothes Closet Supplies	\$28.16
	Gift Cards	\$750.00
	Fuel & Utilities	\$2,394.00
	Automobile Expense	\$200.00
	Total Disbursements	\$3,372.16
6/30/2023	Ending Balance	\$25.00

Trustees:

- Genevieve Rowell 2024
- Dianna Charron 2025
- Jocelyn Grady 2026
- Lorna Hazelton 2027
- Beth Swanson 2028

Chester Historical Society

Society's Museum Hours – 2nd Sat. of the Month
10 AM -12 PM – Stevens Memorial Hall
Website: <http://www.chesternhhistorical.org>
Email: chester1722nh@gmail.com

Bi-Monthly Meetings at 7pm
Jan, Mar, May, July, Sept & Nov
Stevens Memorial Hall

The Chester Historical Society is a nonprofit membership organization that exists to promote the study of the history of Chester, the preservation of history through the collection and protection of historical matter, and supports the continuing education of the community of the town's ever evolving heritage.

The Society meets bi-monthly in January, March, May, July, September, and November on the fourth Monday, usually at Stevens Hall at 7 PM. Anyone interested in learning or contributing stories about Chester's history are welcome. The society's beautifully refurbished museum in Stevens Hall is open the second Saturday each month from 10 AM to 12 noon.

Our January meeting featured a Potluck supper and election of officers for the year 2024.

Our March meeting featured a talk by our Historian Jean Methot entitled "Early Chester History", and we had several visitors interested in learning more, and reviewing our maps of early Chester. These maps are always available for purchase.

On May 13, 2023, we hosted a wonderful concert featuring our Chickering piano. We enjoyed world-renowned pianist Tianhong Yang accompanied by the professional flutist Aubrie Dionne.

Our May meeting featured a talk by Cynthia Landau, Law Librarian, entitled "Current & Historical R.S.A.s (State Statutes): A Brief & Gentle Introduction", with several new visitors and "homework" assigned for fun, to become more familiar with research in this area.

Our July meeting was a potluck supper and regular business meeting.

Scarecrow kits were made available for sale early on the morning of September 9th and were also available later that day at the Chester Town Fair. On display throughout October, this major fundraiser for us marks our 15th scarecrow season, and it just keeps growing and growing! The remarkable creativity is amazing to see and really draws our community together, as well as "peepers" from far and wide!

We were so proud and pleased that our Congressman, Representative Chris Pappas, delivered a speech to be entered into the Congressional Record honoring Chester's Scarecrows!! Attached are photos of the Congressional Record itself and of it being presented to VP Micheal Shackelford and Historian Jean Methot by Chuck Myette, Chair of the Select Board.

Our September meeting featured a talk by Alexandra Hadik, Master Gilder and Gilding Conservator, entitled “The Art of Gilding”, and was very well received, with many examples of her conservation projects.

Our November meeting was a potluck supper and Annual Meeting, at which we voted for officers for 2024 and heard a presentation about a potential metal detecting fundraiser for summer 2024 – stay tuned! 😊

Our museum/gift shop was open during “Christmas in the Village” weekend, Dec.2nd & 3rd.

Jackie Brown continues to share exciting stories on Facebook’s Chester Front Porch Chatter about various historic homes and colorful characters and we encourage you to subscribe to her YouTube Channel for fascinating stories about our town’s amazing history.

Chester has a long, vibrant history and we encourage anyone who is interested in learning more to attend a meeting, come to the museum, or reach out with a question. Some of our members enjoy research, some enjoy learning or teaching, and some enjoy diving into the rich story that is our town’s history.

Respectfully submitted,
Lynn Rockwell, President

2024 Officers:

Micheal Shackelford, VP
Gary VanGeyte, Treasurer
Cynthia Landau, Secretary
Jean Methot, Historian
Jackie Brown, Publicity

Chester Historical Society
P.O. Box 34
Chester, NH 03036
Website: www.ChesterNhHistorical.org
Email: chesternh1722@gmail.com
Facebook: Chester, NH Historical Society
Scarecrows: The Village People of Chester, NH





United States
of America

Congressional Record

PROCEEDINGS AND DEBATES OF THE 118th CONGRESS, FIRST SESSION

Vol. 169

WASHINGTON, WEDNESDAY, OCTOBER 11, 2023

No. 166

House of Representatives

CELEBRATING THE ANNUAL SCARECROW FESTIVITIES OF THE
CHESTER HISTORICAL SOCIETY

HON. CHRIS PAPPAS

OF NEW HAMPSHIRE

IN THE HOUSE OF REPRESENTATIVES

Wednesday, October 11, 2023

I rise today in recognition of the Chester Historical Society’s annual scarecrow celebration in Chester, New Hampshire. Each year, as the weather cools and the leaves fall, hundreds of new faces appear in the town of Chester as residents decorate scarecrows in support of the Chester Historical Society. These stylized scarecrows represent everything from pop culture icons to historical figures and local heroes, but together they tell the story of a small town celebrating community and a beloved tradition.

From scarecrows depicting Paul Revere on horseback to a Star Trek-inspired Taylor Swift, each scarecrow is a unique expression of the creativity of Chester residents. For 14 years, this celebration has served as an opportunity for residents to showcase their artistic skills with money raised from the sale of scarecrow kits supporting the efforts by the Historical Society to promote the history of the town and continuous education about local culture. Along Routes 102 and 121, hundreds of scarecrows line the street demonstrating that the Chester Historical Society succeeds in spreading history and happiness across town.

On behalf of my constituents in New Hampshire’s First Congressional District, I want to congratulate the Chester Historical Society for preserving this cherished tradition and to commend them on the work they have done to educate town residents on local culture. I look forward to a continued partnership with the town of Chester, and I cannot wait to see the creativity displayed in this year’s crop of scarecrows.

Chris Pappas

Member of Congress

Recreation

Contact: Corinna Reishus, Director
Telephone: (603) 887-3636, Ext. 100
E-mail: director@chesternhrec.org

Chester Recreation Website and Facebook Links:
<https://www.chesternh.org/recreation-department>
<https://www.facebook.com/chesternhrecreation>

Recreation Commission

The Parks and Recreation Commission was established in 1983 pursuant to RSA 35B and is a volunteer commission appointed by the Selectboard. The Commission works with the Recreation Director to plan and implement a wide range of civic, cultural, and recreational opportunities for all residents of Chester. Our current volunteer members consist of Marie Davies, Mark Desiderio, Kathryn Dircks, and Sandy Wright. Members also serve on the Spring Hill Farm Advisory Committee, Town Fair Committee, and Wason Pond Conservation and Recreation Commission. The Commission meets on a quarterly basis and the public is welcome to come and take part. Each member brings a unique perspective and outlook on the three major aspects of Recreation comprising of Events, Parks, and Programs.

Recreation Department

The Town of Chester Recreation Department is responsible for overseeing all recreational programs and events. Activities range from adult fitness classes and pickup games to youth and senior programs. Annual town-wide events include the Kids Fishing Derby, Chester Town Fair, and Winter Festival. The Director is responsible for the hiring and managing of fitness instructors, game officials, and seasonal summer staff as well as volunteer engagement. Other responsibilities include developing and administering the budget and ensuring the safety, development, and quality of the town's parks and recreation facilities.

Town Facilities

The Recreation Director also acts as Facilities Manager for the town including field space needs and usage requests for the Community Center, Multi-Purpose Room (MPR), Stevens Memorial Hall, Town Annex, Town Fields (French and Nichols Fields), and the Wason Pond Conservation and Recreation Area. The community is very fortunate that we have these facilities where local clubs and community members can utilize the facilities for the betterment of their programs and events.

In addition to Recreation and Facilities, the Director is an active member on various committees during and after work hours. Committees like the Chester Hazard Mitigation Committee, Joint Loss Management Committee, and Technical Review Committee are essential for the workplace and for the health and safety of our community.

Recreation Highlights

Pickelball, Pickleball, Pickleball. What can I say? The Pickleball Boom is Real! Pickleball is fun, social, and friendly. The rules are simple and the game is easy for beginners to learn, but can develop into a fast-paced, competitive game. It has been incredible to see this program evolve. Though we have tried in the past to get it going, this year was definitely the time.

Thank you to Gary Goudreau, Dave Olney, Scott Mallinson, and others who have shared their time and knowledge to make it successful. This program has brought many people together. Many of our townspeople who did not know each other have now become friends who spend hours and hours together each week. Pickleball is truly one of those sports that hit a demographic that is usually missing out on exercising and socialization. Recreation is all about fun and we have something for everyone!



Recreation continues to offer year-round programming for all ages from our little ones to our senior citizens. Our seasonal youth programming continues to evolve and improve each year. Some of these programs have over 200 participants! Check out our website for a full list of recreational program offerings. Here are some highlights:

- | | |
|----------------------|------------------------------|
| All Levels Boot Camp | Family Open Gym |
| Basketball | Pickup Sports |
| Futsal | Senior Wellness Program |
| Soccer | Stay & Play Family Playgroup |
| Summer Program | Wason Pond Walking Club |

Community is a large part of recreation. This year held the third annual Winter Festival at Spring Hill Farm. It was great to continue this new tradition where community groups and volunteers came together to help sponsor this free family event during the winter season.

The Annual Kids Fishing Derby hit its 21st year. This event is so much fun. It is held annually on one of the Free Fishing Days in New Hampshire (traditionally the first Saturday in June). Chester Recreation stocks the pond at the Wason Pond Conservation and Recreation Area annually for this event. In 2015, the Chester Police Department teamed up with us to make the event even better. Fishing teaches kids about conservation and instills a love for nature.

2023 marked its tenth year that the Chester Town Fair was held under Chester Recreation. Thank you to our past, present and future volunteers who dedicate their time and energy to keep the tradition going year after year. Check out the Town Fair Committee report for highlights. If you would like to get involved, we could certainly use your time and energy!

Volunteers make community recreation happen! Chester Recreation would like to thank all the volunteers, local organizations, and businesses who donated their time, money, efforts, and talents over the past year. A great deal of the Department's work would not be possible without the kindness of these community members and businesses. As always, we welcome new volunteers and new ideas to better serve our recreational accomplishments. Thank you.



Our goal as the Recreation Department is to develop community involvement and improve the quality of life for everyone in Chester. By bringing people of all ages together, we develop bonds of laughter, learning, sharing, and caring for each other and our community. Our town has outdoor fields as well as indoor spaces for our many activities. We are fortunate to have beautiful resources in our town. We have natural beauty in our trails, beach, and open spaces enjoyed by many during summer months and all year long. It takes a multitude of people working together to make all of this possible by maintaining and improving these resources for all generations to enjoy. Thank you for continuing to support the benefits of the Chester Recreation Department.

Respectfully submitted,

Corinna Reishus, Recreation Director



We make a difference.

Chester Public Library

3 Chester St. (Jct. 121 & 102)
Chester, NH 03036-0277
Telephone: (603) 887-3404

Website: <http://www.chesterlibrary.com>
Catalog: <http://chester.nhais.bywatersolutions.com>
Email: chesterpubliclibrary@gmail.com
Facebook: <http://www.facebook.com/chesterpubliclibrary>

Staff

Kandace Knowlton, Director
Jen Cappuccilli
Maureen DeNapoli
Melody Roy
Richard Haycook
Luke St. Cyr
Verona Haught
Cynthia Landau

Subs: Cindy Messina, Danielle DeNapoli, Amy Friedman and Patty Stuart

Trustees

Mary Beth Ditoro, Chair, term expires 2024
Beth Swanson, Secretary, term expires 2024
Deb Munson, Treasurer, term expires 2025
Mary Richardson, Co-Treasurer, term expires 2025
Andrea Brown, term expires 2026

In the heart of our vibrant community, The Chester Public Library stands as a beacon of knowledge, discovery, and connection. As we reflect on the past year, we are proud to present the annual report for 2023, detailing special events, programs, and memories we have shared together throughout the year.

Your library provides access to a wide range of educational resources, including books, magazines, newspapers, and digital resources. By promoting literacy and providing learning opportunities, libraries contribute to the intellectual development of individuals in the community. We serve as a community hub where people gather for various activities such as book clubs, lectures, workshops, and children's storytimes. These events foster a sense of belonging and connection among residents and help to build stronger social ties, making our beloved library significant in the fabric of Chester's identity.



I would be remiss if I did not mention the challenging times libraries are facing all across the country regarding censorship and book bans. The Freedom to Read Act is essential for libraries and their users as it upholds fundamental principles of intellectual freedom and access to information. By advocating for the freedom to read, libraries ensure that individuals have unrestricted access to diverse perspectives, ideas, and knowledge. This freedom fosters critical thinking, encourages exploration, and promotes informed decision-making within society. Without such advocacy, censorship and restrictions on reading materials could limit the intellectual growth and exploration of library users, stifling the exchange of ideas crucial for a vibrant society. Therefore, defending the freedom to read is paramount for libraries to fulfill their role to foster literacy and learning to all.



Speaking for the Chester Public Library in particular, I would like to state that all of our materials are placed in their age-appropriate sections for safety and content control. Those sections are: children, teen and adult. Placing materials in age-appropriate sections allows libraries to control access to content that may be inappropriate or unsuitable for certain age groups. This helps protect children from exposure to content that may be too mature or disturbing for their age. It also gives parents and caregivers peace of mind knowing that their children are accessing materials that are suitable for them. Libraries have a responsibility to provide information for a wide variety of users. If you are a parent or guardian, you have the right and responsibility to make decisions about what materials are suitable for your own family.

We take pride in offering our patrons the latest new releases in fiction and nonfiction, from young readers to adult. We strive to fill all of our patrons' needs and requests. If we do not have a certain title you are looking for, we are often able to acquire it through ILL (interlibrary loan) where we have access to mostly all of each participating library's collection throughout the state. Come in and browse through our 2,736 movies, which are free for one full week. We have a great selection of adult and children's movies and the latest new releases on DVD. Or, check out some of the 35 different magazines we offer including Taste of Home, People, Time, and Sports Illustrated, just to name a few. Come browse our audio collection. Commuters and vacationers love checking out these books on disc. They help make long drives more bearable! And, with your library card, you can also access our databases and resources remotely from home. You are also able to download a huge variety of book and magazine titles to your device from NH Downloadables using the Libby app.

Your library also offers many programs, events, and activities for all ages. Our Tuesday morning story times are very popular as well, thanks to our new Youth Services Library Aide, Jen Cappuccilli. Other programs offered are: Lego Club, Cook 'n Share for adults, an Adult Book Group, a Banned Book Group, Gingerbread House Decorating, Adult Crafting Classes, Seasonal Wreath-Making Classes, Painting Classes, Teen Advisory Board, Dominoes and Mahjong Clubs. Other events we offer are: Tie-Dye Making, Dog-Man Parties, Among Us Programs, Touch-A-Truck, Slime-Making Class, Caramel Apples, Pet Show, our yearly Polar Express, Who-ville Wreath Event, Cookie Walk, Halloween and Easter parties and of course, our annual spooky Haunted House. With so many various programs and activities being offered, our library is sure to have an event that interests



you. Check out our webpage at www.chesternh.org/chester-public-library or our Facebook Page for our calendar of events.



For those of you who are new to Chester, we welcome you. Please come in and get a free library card. Or call us for our contactless option. It is the best deal in town! We issued 166 new library cards this past year! In addition to our growing collection of books, magazines, audios, and DVD's, we also lend out Lego kits, Roominate kits, Snap Circuit kits, Gear and Brain Flake kits, puzzles, museum passes, and a StarBlast 4.5 Astro Telescope by Orion. The services we offer are also growing. We have fax and photocopying services, online resources such as databases, genealogy research, Mango Languages, and eBooks and magazines that you can download to your device. We also provide a Notary Public service, free of charge.

We are grateful for the support of the Friends of the Chester Public Library. Library cardholders enjoy a significant discount for Museum of Science admission thanks to the Friends annual purchase of this museum pass. They also provide funding for Summer Reading prizes and programs. The Friends are always looking for volunteers to assist them with fundraisers such as Breakfast with Santa and their annual book sales. Please help the Library by joining the Friends.

We would also like to thank all the members of our Foundation Group. This group was formed to increase and improve educational and cultural activities in the town of Chester NH through the continued support, growth, and development of the resources, services, and facilities of the Chester Public Library. Their dedication and efforts helped make our renovation and outdoor patio possible. We are always looking for dedicated team members to help us fulfill our goals.

We also value all our dedicated volunteers: The Bellemore Family, Nate Jaworski, Giselle Fall, Emily Bradley, Diane Arrato Gavrish, Kayla Kight, Emma Roy, Lily and Cami Swanson, Nora and Mia Fallavollita, and Sienna and Nora Stafford. Their generosity of time and their commitment to us during the year is extraordinary, and we are so grateful. We have some of the most incredibly amazing people working together to make our library an integral part of our community. Please visit us and see for yourself all that your library has to offer.

We hope to see you soon!

Respectfully Submitted,
Kandace Knowlton
Library Director



Chester Senior Citizens

Contact: Kathy Dircks, President
Email: chesterseniors@chesternhrec.org

Telephone: (603) 887-3636
Tuesday Coffee Hour @ 9AM

The Chester Senior Citizens meet every Tuesday morning for coffee hour to discuss the wonders and issues of the day. Chester residents 55 and older are all welcome to come, meet, and visit your neighbors and future friends. As we have grown a lot, coffee hour and meetings are held in the Multi-Purpose Room (MPR). Extended social hour is available thereafter at the Community Center. The seniors would like to thank the town employees for setup and breakdown each week.

We started the year off with Mildred (Millie) Bennett being honored as the 27th Chester recipient of the Boston Post Cane. This is a distinguished honor given to the oldest citizen of Chester by the Selectboard.



As the new membership year started, our longtime treasurer, Gen Rowell, passed the checkbook! We thank her for the many years of service to the community and the Seniors.



Our first senior luncheon was held in March in the MPR catered by Fremont Pizzeria & Restaurant. With a visit from Magician Benjamin Hughes, we had fun, surprises, and good food with wonderful servers.

June was our first senior trip of the year. We had smooth sailing on a cruise of Lake Sunapee. Even though the smoke from the Canadian wildfires made it a little hazy on the lake, we all enjoyed ourselves in spite of the smoke. We ended the cruise with our usual ice cream, this time stopping at the Sanctuary Dairy Farm Ice Cream.





Mike Oleson and his crew put on a great spread for the Seniors Annual Summer Cookout in July. It was held in the MPR so some members could enjoy the sun while others enjoyed a cool area inside. It was one of the best senior cookouts yet!



August brought us up north to Quechee Gorge in Vermont. We enjoyed some past time memories as we strolled through the Quechee Antique Mall with lunch at the Public House Restaurant.

We ended the year with our annual holiday luncheon. This year it was held at the Puritan Backroom for a lovely buffet luncheon. It was a festive day for all.

The “Move It or Lose It” program, run by the Chester Recreation Department, continues virtually with one day a month in person at the MPR. Please contact Corinna Reishus, Recreation Director, for more information on this fitness program for seniors designed and instructed by Kim Cremin. 2023 marked the 15th year with Linda Noyes and Gen Rowell attending since Day 1. Way to go!



I'd like to extend an invitation to all seniors in town to join us on Tuesday mornings at 9:00 AM in the MPR. Come visit your neighbors and friends you have yet to meet!

Respectfully submitted,

Your Chester Seniors Group

2023 SENIOR OFFICERS:

Kathryn Dircks, President
Sheryl Baker, Vice President
Dianna Charron, Secretary
Leslie Packard, Treasurer

Public Access Community Television Committee (PACT)



Contact: Bob Grimm
Email: ChesterTV@gmail.com
Website: <http://www.chesternhpact.com>

Livestream & On Demand:
<https://www.chesternh.org/chester-pact>

Chester PACT was established over 30 years ago and since then has seen overwhelming amounts of technological changes and needs. This past year PACT and the community have begun to emerge from the Zoom meetings and going back to live meetings and holding events throughout the Town.

The station continues to be run by a group of volunteers. We have been lucky to add a recent graduate from Pinkerton Academy who has added new show content this past year. PACT has captured the 300th anniversary events and is working with the Historical Society in interviewing Chester residents and capturing their stories and memories for a series called *Chester Stories* with Lynn Rockwell. We continue to introduce local political candidates for NH office with Karl Knudsen and Our Town Chester, as well as our committees and board meetings. And we continue to produce local shows with Jane Grimm and her show called Chester's My Town.



Bob and Jane Grimm September 2022 – 300th Anniversary Parade

The franchise fees received by the station via Comcast's subscribers in the Town are earmarked for the day-to-day operation of the station and its upkeep. This past year Chester PACT has added wireless Microphones to the MPR and is working to upgrade the sound system in the MPR. PACT has also added closed captioning (CC) for the Government and School meetings. Future plans are to add Closed Captioning to our public shows as well.

It is Chester PACT's belief that we have a duty to push our content out to as many Chester residents as possible. We feel as though to have the most impact on all Chester residents, we need to branch out from just strictly offering cable. We are trying to make our content easily accessible on services such as Facebook and our Video On-Demand system. We feel that residents will not only have a better-quality experience streaming from the internet, but they will also have an easier time finding important content that may help them become better informed as to what's happening in the community.

Chester PACT is very thankful for the voters of Chester who have approved funding thru the CIP several years ago to complete our upgrades, as well as the approval of the use of funds from the franchise fees thru a Town warrant article each fiscal year.

A reminder that Chester seniors (anyone over 65 years of age) are eligible to receive a monthly discount of \$2.00 for Standard Cable Service. This was established in the current franchise agreement with Comcast.

Lastly, PACT is always looking for volunteers for shows, folks to take a camera out and record something of interest, or just submitting of your own produced show.

To reach PACT we have an email address: chesterctv@gmail.com.

PACT is on Facebook – Chester Public Access Television - please “like” us so you can be informed and updated on new programs.

Our web site www.chesternhpact.com

We also can be found on the Town Web Site www.chesternh.org

The On Demand/Live Stream site is: www.vod.chesterctv.com

Thank you for your continued support and we look forward to serving the Chester community.

Respectfully submitted

Robert Grimm, Chair
Jack Cannon, Vice Chair
Karl Knudsen, Secretary
Dana Theokas, Liaison Board of Selectmen
Royal Richardson, Liaison Chester School Board
Katelyn Holland, Volunteer



Spring Hill Farm Conservation Area

Contact: Beth Sautter, Chairman
 Email: SHFAC@ChesterNH.org

Monthly Meetings –
 3rd Monday of the Month,
 7:00 PM, Main Meeting Room

2023 marks the fifth year of the Spring Hill Farm Advisory Committee working to make Spring Hill Farm a great asset to our town. If you have not already, we hope that you will take the opportunity to enjoy these town-owned properties gifted by Muriel Church to the town.

History of Spring Hill Farm



Miss Muriel Church moved to Chester with her mother and father in 1914 at the age of eleven. Miss Church became a schoolteacher in Town, never married, and felt a great bond with all the residents of Chester, even those she had never met. She often referred to Town residents as her family. After living through Chester's building boom and with no direct heirs to inherit her farm, Miss Church wanted to ensure the protection of her beloved Spring Hill Farm from future subdivision. In 1996, eighty-two years after moving to Chester, she

decided to donate her entire 400-acre farm, land, farmhouse, barn, and outbuildings to the Town of Chester with the only condition that it remain a working farm and open-space for the Town residents to enjoy.

Prior to her death in December of 2001, Miss Church set up a Board of Trustees to oversee the Farm's activities and a Trust Fund to help defray its daily operational cost. More recently, the Spring Hill Farm Advisory Committee was established in 2017, allowing community members to be actively involved in making recommendations regarding the use of the farm.

2023 is in the books for Spring Hill Farm and it has been another successful year:

Our mission to open the farmhouse to the public is still on our "front burner". We continue to make progress and numerous challenges have been met in 2023. The existing septic field was inspected and determined to be operational, a new septic design has been developed and is in hand (in the event the current one was to fail), a survey and site plan have been created that indicate parking spaces, ramp, septic field and interior farmhouse changes to accommodate ADA requirements. Next up is obtaining the final permits to commence remodeling the ADA bathroom and other ADA modifications and we will be good to go!

Out on the fields, it was another wet hay season, but despite that and numerous repairs needed for the aging hay equipment, SHF was able to bale some hay and sell most of it to the public directly off the fields.

As for events, SHF has been hosting 3 annual “galas” that continue to gain popularity within the community and grow. Our Fall Fest is our longest running event, having just completed our fifth season. It was the largest group of vendors we have ever hosted and feedback from them was that they had “a very good day”. The chosen vendors sell all handmade local crafts, wares, food, and clothing. The demonstrations are always a draw and we had wooden products, wool being spun, and horseshoes all being made on the property. Adding to the fun: food, hayrides, raffles, and the cows that live at the farm (owned and cared for by Alex Bartels and Buddy Menard).



The Derry Trail Riders (DTR) hosted their 3rd benefit trail ride that utilized both the Lane Road AND Towle Road SHF properties. All of the riders raved about the trails at the farm. It’s always a fun day and DTR is very generous to donate some of the profits of the ride to SHF.

Our Winter Fest (WF) in 2023 was snowless and cold, but sunny. As in the past, the WF was a wonderful coordination of efforts between the Recreation Dept, Conservation Committee, Chester Academy PTA, the Lions Club, Boy Scouts, and SHF Trust. We were treated to hayrides, a bonfire, and dogsled demonstrations by members of the Murphy race team. To top it off, who doesn’t like hot cocoa, a chili contest, and smores?



One of the biggest draws to our Spring Hill Farm festivals are the kids’ games, creatively put together by committee member Kim Rairdon. She spends time creating farm related games and activities and it is always the busiest spot during the Fall and Winter Fests. Families have so much fun coming out to participate.

The high tunnel and planted acre across from the farmhouse continue to be managed by the Ortins. They successfully ran a Community Supported Agriculture (CSA) that supplied produce to a number of families. 2023 saw chickens (i.e. EGGS!) and homemade bread being offered at their roadside stand. The cinnamon sourdough is unbelievable!

And if you found the need to set a spell and while taking in the beauty of the farm, Jayden Gaudet built a kiosk for the farm as his Eagle Scout project. It is well constructed and has information posted on it about the natural habitat around the farm.

At the request of the Town of Chester Conservation Commission, Moosewood Ecological, LLC conducted an ecological inventory on a section of the Spring Hill Farm's Church Easement to better understand the property's biodiversity and current ecological condition, as well as to generate a series of recommendations addressing concerns over the impacts of recreation on sensitive species. Through this inventory, myriad plant, animal, bird, and insect species were identified and cataloged. Moving forward, we have guidelines now on conserving this habitat and mitigating recreational usage of the property to protect sensitive habitats. This ecological inventory will be posted on the town website and will be referenced for many years to come for the stewardship of Spring Hill Farm.



We invite anyone to come join us at a meeting on the 3rd Monday of the month in the Town Hall (7pm) to share their ideas or just to hear what is going on! We welcome new ideas and positive energy. Keep an eye on our Facebook page (facebook.com/springhillfarmchester) for upcoming workdays and events.

Respectfully submitted,
Beth Sautter, Chair

Spring Hill Farm Advisory Committee

Beth Sautter, Chair
Cindy LeBlanc, Vice-Chair
Mark Desiderio, Treasurer
Ted Broadwater

Joe Biedrzycki
Colin Costine
Stephen Landau
Chuck Myette

Ann Podlipny
Kim Rairdon
Kristina Snyder



Wason Pond Conservation and Recreation Commission

Contact: Chris Hadik, Chairman
Email: TheClockery@MSM.com

Monthly Meetings –
1st Monday of the Month,
7:00 PM, Meeting Room

History

In January of 2003, the Town of Chester purchased 105 acres of land surrounding Wason Pond for the sum of 1.55 million dollars. The land was purchased with conservation funds which had been set aside for use by the Conservation Commission to purchase properties and conservation easements, together with a DRED grant. The Conservation Commission voted to approve the expenditure to acquire the property for mixed conservation and recreational uses. Wason Pond is a beautiful, natural resource. Chester is very fortunate to have a multiple-use area such as this, which is available for residents to use throughout the year.



A seven-person advisory committee oversaw the writing of the conservation easement, which has been placed on the property to protect it from future development or from activities or uses that would be out of keeping with accepted conservation practices. The easement is monitored each year by the Rockingham County Conservation District. A Master Plan for the property was developed outlining goals for the property including the development of ball fields, and the reclamation and restoration of the shorelines, wetlands, and other environmentally sensitive areas. After a vote by the Town, the committee was transitioned to the Wason Pond Conservation and Recreation Commission.

Membership

The Commission meets on the first Monday of each month at 7 p.m. at the Town Municipal Complex building. The Wason Pond Commission is comprised of seven members with two alternates, representing the following groups:

Conservation Commission	Kristina Snyder
Conservation Commission	Kathie Ragsdale – Treasurer
Recreation Commission	Kathy Dircks – Vice-Chair
Recreation Commission	Sandra Wright
Selectboard	Stephen O. Landau
Member at Large	Chris Hadik – Chair
Member at Large	Open
Alternate 1	Darrell F. Quinn

We currently have an opening for a member-at-large position on our board. We welcome anyone who may be interested to come to one of our monthly meetings and we can discuss it further.

Mission

The Commission's role is to provide oversight of the Wason Pond Conservation and Recreation Area, thus ensuring that the Conservation Easement is being followed, the Master Plan is being implemented correctly, and to provide guidance for future projects and activities in and around Wason Pond.

What's Happening at Wason Pond?

The year 2023 completed plans for tree removals, spearheading the removal of invasive growth, cleaning the debris under the covered bridge, beach sand replenishment, forest encroachment of the fields, road grading of the parking lot, the moving of the brush piles, and the marking for handicapped parking. Water testing was done throughout the summer camp program and passed with each testing.



The new Wrangler replaced the Pounder, a 5k race, replacement of equipment in the playground, baseball, softball and soccer programs utilizing the fields, Cops and Bobbers fishing derby, the Recreation Summer Program, the walking club, Derry Trail Riders annual trail ride and new this year, Trunk or Treat car show were all held on the property.

A pollinator garden was started, attracting Monarch butterflies and being enjoyed by visitors. Visitors' feedback has been positive with not only the garden, but other wildlife sightings.

2023 also saw the re-appointments of Mr. Dalrymple, Mr. Quinn, Ms. Wright, and Mr. Hadik.

Plans for 2024:

Wason Pond Wrangler will again be hosting their event.

Projects planned for 2024 include the Ash Street bridge replacement funding and the pavilion project. The town has been approved for a grant and will be reimbursed for half the cost of the bridge.

The Chester Conservation Commission will continue their work spearheading different projects.

The Recreation Dept. will continue with sports and summer program and the fishing derby.

The Trunk or Treat car show is planning another event.

Wason Pond continues to be a popular destination not only for the residents of Chester but also for those in our surrounding communities. The park hosts many annual events and sports activities as well as its continued daily use as an escape to the beautiful outdoors.

Thank you to everyone who followed the guidelines and helped keep Wason Pond a safe place for outdoor activity! Please remember the public park closes at dusk and to please remember to carry out any trash.

Respectfully submitted,
Wason Pond Conservation and Recreation Area Commission

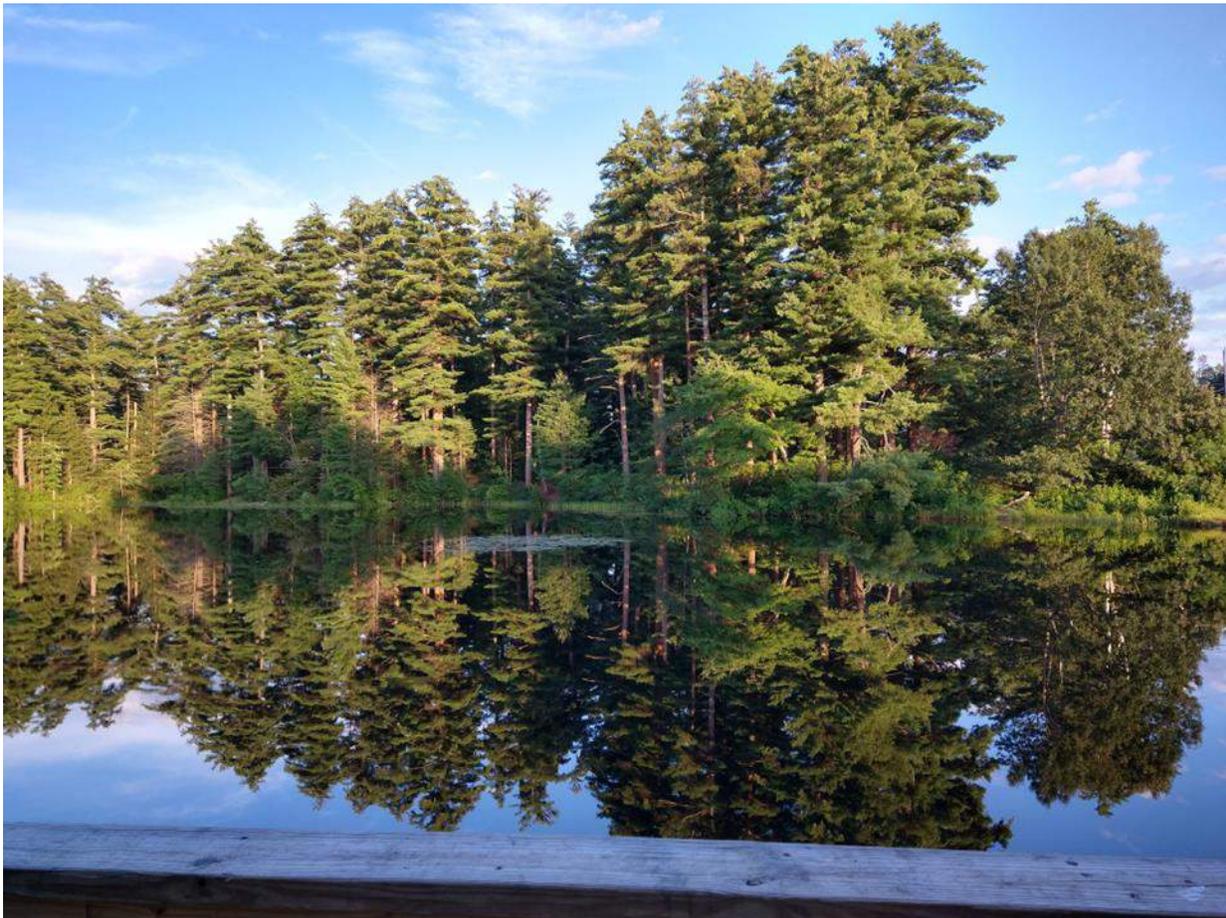


Photo Courtesy of Deb Munson

Chester Town Fair

Contact: Chester Recreation Department
Telephone: (603) 887-3636 x100
Email: ChesterTownFair@ChesterNHRec.org

Website: www.ChesterTownFair.org

In 2013, the Chester Town Fair Committee was created under Chester Recreation to continue with the traditional spirit of our annual town fair for our great community. The Chester Town Fair is held the Saturday after Labor Day each year. The community parade begins at the municipal complex and ends at the Town Fields. Festivities continue throughout the day ending with spectacular fireworks. The Town Fair Committee is looking for new members and fair day volunteers. If you would like to take part in this event, please contact the Recreation Department.

The 2023 Chester Town Fair was another great day where families had a chance to socialize and enjoy the food, fun, and activities set up throughout the day. Our continuing goal is to bring back the feel of yesteryear where the community comes together to enjoy the many festivities of the day into the night.

We had great participation from local civic groups and some beautiful vintage automobiles. There were many fantastic food options and unique vendors displaying all sorts of items. Our annual cookie challenge was judged by our very own Chester Town Fair Sponsors. The kids enjoyed their favorites from the rock wall and bungee jump to the axe throwing along with good old-fashioned carnival games. There were plenty of slides and rides for everyone.



With the help of our sponsors, the Town Fair Committee was able to bring in some great entertainment throughout the day. Zoo Creatures kicked off the shows for the day. We had animals from Wildlife Encounters Global Tour visit the fair ranging from a snake to a wallaby.



New Hampshire based Magician Jason Purdy who incorporates magic, comedy, close-up sleight of hand magic as well as Grand Scale Illusions into his show started off the evening with a great act.

Once again we wish to thank our very own local artist Peter Kirby who entertained the crowd with his enthusiasm and talent.



The main event Mo Bounce, Boston's Uncut Funk & RNB Party Band, had everyone on their feet. It was so much fun seeing all ages, from young to senior, dancing the night away.

The day's events ended with our Fireworks Extravaganza. Each and every year the fireworks continue to get better and better.

The entire Chester Town Fair Committee would like to express our gratitude to all who made this year's fair a huge success. The Police Department worked tirelessly through the day to make sure everyone was safe, both on the roads and in the fields. Thank you to our Town Maintenance who are always a huge help behind the scenes and the Chester Fire Department for everything they do ranging from cone set up to assisting with the best fireworks show in the area. A big shout out to our cleanup crew. There are only a handful who come out Sunday morning to assist with cleanup. From the trash, to the fireworks debris, it is a lot of work and you are so appreciated. Thank you. Our town is very fortunate to have such a great group of people supporting this event.

Most importantly, we want to thank our generous Sponsors. Their contributions make it possible year after year to preserve the traditional celebration by helping to support activities throughout the day. With their sponsorships we are able to bring such a wonderful event to our community.

To all the folks who came out to enjoy the day, we are so glad you had a good time. It has been ten years since Recreation agreed to take on this event. We have had many amazing volunteers throughout the years. The fair cannot happen without them. It is a lot of work but such rewarding fun. We need new volunteers to join our committee to help keep our traditional fair going. Please consider volunteering your time to take part in making happy memories again for our town!



Your 2023 Chester Town Fair Committee,
 Chris Carolan, Deb Freiburger, Mike Freiburger, Karolyn O’Cull, Corinna Reishus

Is Solar right for the Town of Chester?

You Decide and Vote May 16th!

Warrant Article: *Shall the Town authorize the Selectboard to enter into a long-term option and lease agreement with ReVision Energy Inc., or its successors or assignees, to lease a portion of Town-owned property for the construction, installation, and operation of a solar array, on such terms and conditions as determined by the Selectboard and to authorize the Selectboard to take any other actions necessary to carry out this vote.*

To determine if a solar array could be a revenue source for Chester, a volunteer Solar Working Group (SWG) was appointed by the Selectboard to assess and make a recommendation.

The Solar Working Group:

- Assessed the Town's energy usage.
- Reviewed the feasibility of a solar array on all Town-owned properties.
- Distributed a request for proposal to 15+ solar installers.
- Received bids and analyzed responses.



The SWG recommended a proposal from ReVision Energy, a local solar installer, to construct and maintain an array at 50 Town Dump Road on behalf of the Town. The Selectboard approved the recommendation and moved the warrant article forward to Town Meeting.

The recommended proposal will:

- Generate an estimated **\$2.48M in revenue and savings via cash payments and electricity rate reduction** over 35 years through a power purchasing agreement.
 - Revenue and savings forecast is based on historical and estimated power rates published by the US Energy Information Association, as well as the 2023 study commissioned by Governor Sununu. High forecast is \$3M, low forecast is \$1.5M.
 - **Array estimated to offset 55% of energy usage and ~35% of power costs** used by the Town.
- Be installed at **no cost to the Town**. Starting in year 6 Chester will have the option to own and maintain panels to increase energy savings. This would be voted on by residents at that time.
- **Not interfere with the Transfer Station or the Burn Pile**. Impact area: 3-5 acres.

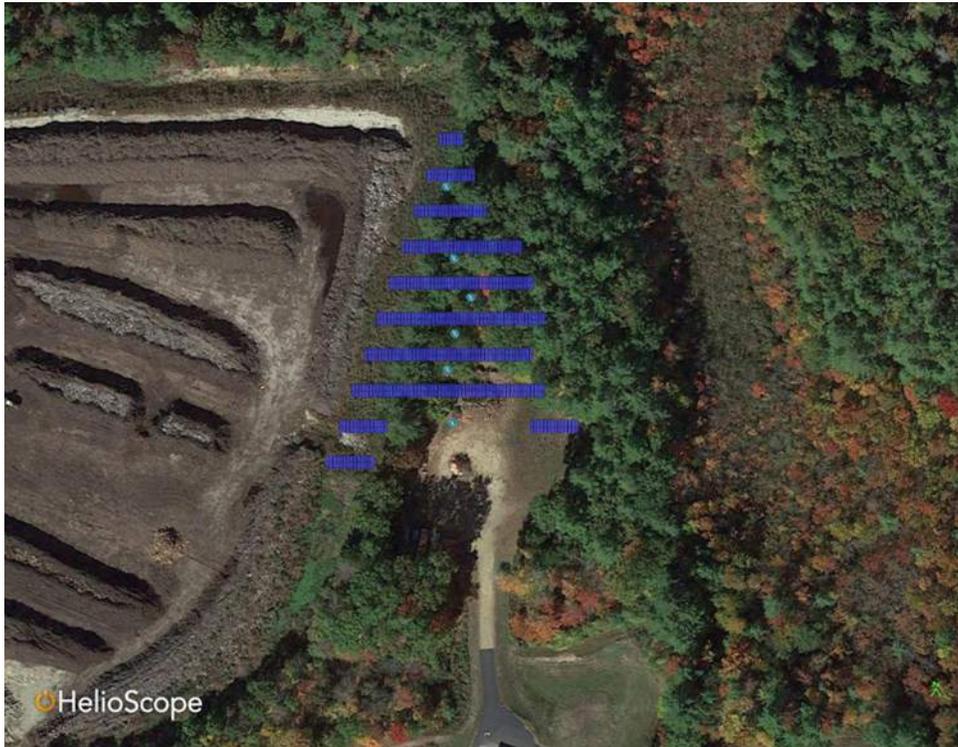
- Be compliant with zoning rules & environmental setbacks in a commercially zoned area.
- Include liability insurance and contractually obligated maintenance and decommissioning.
- Be built with materials from the United States, Canada, and South Korea with an estimated project timeline of 18-30months, bringing the latest technology at that time.

Information session on April 30, 2024 at 7PM in the Town Hall

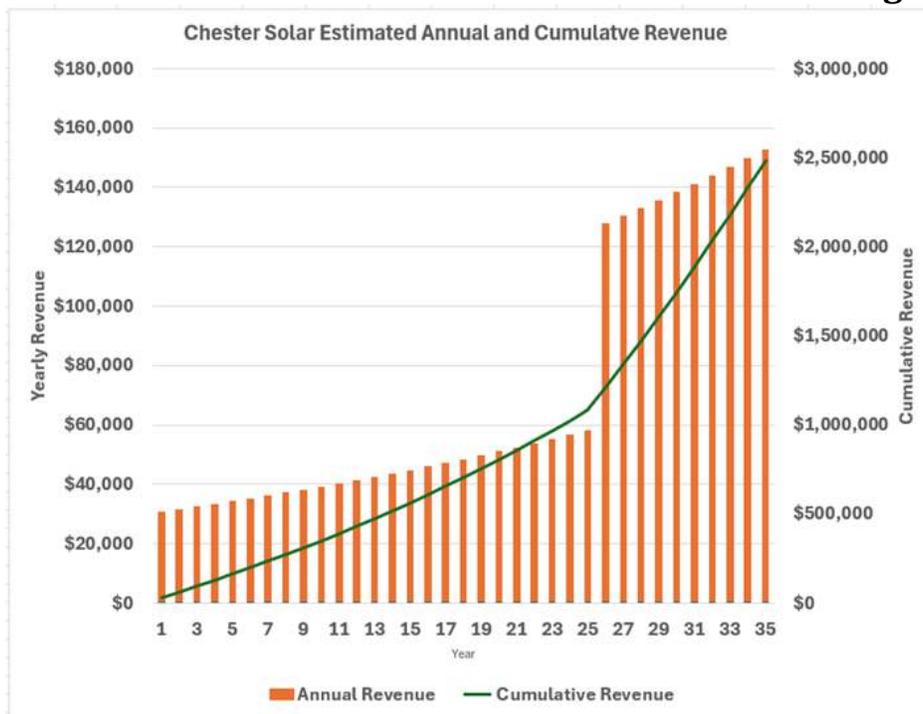
For more information, scan QR Code or go to:
<https://www.chesternh.org/solar-working-group>



Mockup array at 50 Town Dump Road



Estimated annual and cumulative revenue and savings



Chester Solar Working Group Recommendation to BOS:

Summary Recommendation: The Town of Chester should engage a solar installer to construct an array at 50 Dump Road. Revision's proposal is estimated to generate \$2.48M in savings/revenue over 35 years. Estimate is based on historical and forecasted rates by the US Energy Information Association. High forecast is \$3m in revenue, lowest forecast is \$1.5m.

Process Review. The SWG spent an estimated 300 hours through the following 4 project phases to arrive at our recommendation.

- **Phase 1: Information gathering.**
 - o Learning the pros and cons of solar installations through public records of neighboring towns' programs & guest speakers at the SWG's bi-weekly meetings.
 - o Learning the details of the proposal not chosen by the Town of Chester in 2023.
 - o Pulling data from BOS office regarding town energy usage and costs.
 - o Receiving information from Clean Energy NH including cost/benefit analysis of different types of arrays and financing solutions.
 - o Town outreach; feedback and question gathering via meetings and the town fair.
- **Phase 2: Site determination & Request for Proposal.**
 - o The SWG used the free services of Kearsarge Energy, Greenstreet Energy, Barrington Solar, and Revision Energy to examine every undeveloped town owned property for build suitability.
 - o Based on revenue opportunity which is a function of size, grade, accessibility, wetlands, and proximity of three phase power (among others), three properties were recommended for bidding: 101 Dump Road (salt shed), 50 Dump Road (Transfer station) and 84 Chester Street (behind the Town Hall)
 - o Based on these recommendations; The Town of Chester released an RFP to 16 prospective bidders.
 - o As part of the bidding process, a site walk of the three locations was mandatory and completed on October 20th. Five solar companies were present for the site walk.
- **Phase 3: RFP analysis**
 - o Bids were received by Revision, Kearsarge and ICA Solar. Each bid included several options for each site.
 - o The bid from ICA Solar was not considered given it did not include a proposal for building an array.

- o The SWG reviewed the Revision and Kearsarge bids in detail constructing a set of questions for each bidder. These questions were reviewed in person with the bidders with both Selectman Couture as the SWG liaison and Selectman Landau as a member of the public.
- o Based on the bids, Q&A, and support from Clean Energy NH, the SWG established the following decision criteria:
 - Savings, Maintenance, Decommission, Company Reputation, total power generation, project timeline, origin of parts, wetland setback compliance, ROI, Burn Pile cooperation, view buffer.
- **Phase 4: Recommendation:**
 - o Highlighted in green in the table below, the SWG recommends Revision Energy’s proposal 1A. This project would achieve all goals of the Town while honoring all setback requirements. Revision’s proposal has the added benefit of being a low-complexity and relatively small array while achieving the goals of reduced energy costs, revenue generation, no up-front costs, and a resulting tax savings to Chester residents.
 - o While the SWG recommends the Revision proposal, we invite the Selectboard to review both submissions in detail.

SWG DECISION MATRIX	Proposal solution	Savings over 25 years	Full Maintenance provided	Full Decommission Provided	Reputation	Power Generation	Project timeline from "go"	Manufacturing origin of panels	Wetland setback	ROI in millions \$ per MW generated	Burn pile OK	Adequate buffer for back of town hall
Kearsarge Kearsarge asked to break out projects by discreet plot *	50 & 101 Dump Road and 84 Chester St. inclusive	\$2.7M; \$3.6M w/ net metering	Yes	Yes	Good	8.2 MW	24 Months	Made in South Korea & Assembled in US	Yes **	0.33	Yes ***	No
Revision Submissions 1b and 2b were ruled out due to wetland encroachment	Solution 1A 50 Dump Road (Transfer Station)	\$2.5M	Yes	Yes	Good	371 KW	26 Months	Made in South Korea & Assembled in US	Yes	6.75	Yes	N/A (not bid)
	Solution 2A 101 Dump Road (Salt Shed)	\$600k Additional savings possible to private citizens	Yes	Yes	Good	1.2 MW	28 Months	Made in South Korea & Assembled in US	Yes	0.5	Yes	N/A (not bid)

- Notes: from table above: *Kearsarge has not supplied a breakdown of the project by property and noted reticence to engage in a project smaller than 1MW. **Aggressive setbacks were entered with the assumption they would need to be expanded. ***Minimal distance from burn pile.

Chester Solar Working Group FAQ's

1. Why is the Town of Chester looking into solar energy?

The Solar Working Group was appointed to determine if solar energy is a viable source of revenue and/or savings for the town's municipal buildings and positively affects the tax rate.

2. How much of the town's power will be offset by the recommended proposal?

Approximately 55% of the town's **energy** usage will be offset by the array. Approximately 35% of the town's **electricity bill** will be offset. Please see the PPA Rate Schedule & Savings Projection at the bottom of this document.

3. Why is the energy off-set percentage different from the expected electricity bill savings?

The array is estimated to generate the equivalent of 55% of the town's combined municipal and school usage. However, because the town will engage in a zero cost to the town model, a portion of the revenue will flow to Revision and the capital investors who will invest approximately \$1 million to design, permit, construct & connect the array.

4. How is this proposal different from the one proposed to the Town last year?

This year's proposal was created through a lengthy, thorough, and fully transparent process, taking into account the feedback and questions raised by the voters. Based on the foundation of the previous proposal, we took that information and looked at all sites with an eye towards the most savings and revenue with least disruptions or workload on the town.

5. What happens if energy prices decline or rise?

For the PPA scenarios (1a and 1b) at 50 Town Dump Road, ReVision has proposed a long-term PPA rate. While energy prices do fluctuate, based on long-term trends and using conservative projections (2% annual increase in PPA rate vs. 2.5% annual increase in default utility energy rate), this PPA rate would save the town significant energy costs over time. The revenue portion of the agreement (payment in lieu of taxes and lease payments to Chester) are contractually obligated. See also FAQ below.

6. Will the Town of Chester become a utility or face additional oversight?

No. In return for the use of town land and power generation, Chester will receive cash payments and savings.

7. What are the revenue estimates?

The estimated revenue from the project is \$2.48 million over 35 years. Please see the below graphs for the expected annual and cumulative estimates.

8. Could the Town lose money?

Revenue and savings projections over the life of the project predict cumulative revenue & savings amount of \$2.48M. Low estimate is \$1.5M and high estimate is \$3M. However, energy prices fluctuate. It is entirely possible that the town might pay higher amount in any 6-month period of time. It is also possible the town may save more than expected as well. Towns with PPA rates of ~\$0.10 per kilowatt hour enjoyed much higher than predicted savings over the last few years while energy rates were at historical highs. Those same towns are paying more during this historical low with Eversource's current rate of \$0.0825. The analysis shows expected revenue and savings over the long run.

9. How were the revenue and savings estimates calculated?

The estimates are based on comparing the contractually obligated revenue (payment in lieu of taxes and lease payments) and savings based on historical and forecasted electricity rates published by the US Energy Information Association and a 2023 study commissioned by Governor Sununu.

10. Why now?

There are several reasons: First, construction incentives and rebates exist now for installers and owners making solar projects attractive. These incentives may or may not exist in the future. Second, while solar panel efficiency has steadily increased, the expected incremental improvements do not off-set waiting 3-5 years. By year 5 cumulative revenue of \$162,000 is expected. Third, Chester's proposed array of roughly 371 kilowatts qualifies for array incentives under 2 megawatts. There is current legislation being considered to expand incentives for 2 to 5 megawatt arrays which could result in significant construction delays for non-contracted medium sized installations. Fourth, a PPA allows for electricity budgeting for decades to come. The town will know its exact rate decades into the future.

11. Will construction of the solar array impact the transfer station, salt shed, 3 or other DPW operations on the site?

No. During the site visit DPW and Solar Bidders raised no concerns.

12. Who will pay for the decommissioning of the solar array?

The owner of the array is contractually responsible for decommissioning. Should the array owner not meet its contractual obligation to decommission the site and the Town is forced to take action, nearly all the materials are recyclable and removal cost would be minimal. While the decommissioning is the contractual responsibility of the array owner, the cost is estimated at \$15k.

13. Who will pay for the upkeep and maintenance of the solar array?

Revision's Finance partners will contract with Revision for all aspects of operation and maintenance of the solar array and property. The Town of Chester will not be responsible for these aspects.

14. The Town voted against the proposal last year, why should they vote for it now?

The town voted last year against a small specific array behind the town hall. The SWG began its research with an open mind regarding whether a solar installation is a good revenue and savings opportunity for the town. Through this process we looked at every town owned property and captured all questions and objections raised to the previous proposal. We believe the current proposal not only resolves all questions and concerns that were raised but provides a compelling case to utilize town-owned land to generate savings and revenue and savings.

15. Where do the solar panels come from?

The racking is made in the USA and the solar panel components are currently made in South Korea and assembled in Georgia, USA.

16. Why are sites that require tree cutting being considered over cleared sites?

It was identified early on that avoiding tree removal was a priority. The SWG looked at every town-owned parcel and prioritized developed (cleared) sites for constructing a solar array in order to avoid tree removal. After an analysis by the SWG, two developed sites were identified as being potentially appropriate for a solar installation and were included in the RFP. However, the responses all showed that the developed sites (Town Hall and Chester Academy) would not provide sufficient generation to meet the project goals.

17. Are we offsetting the CO2 reduction benefits of solar by cutting trees?

No. While it is true that cutting trees releases carbon into the atmosphere, this release will be quickly offset by solar production and associated carbon mitigation. SWG believes that diversifying the sources of energy production to include renewable sources such as solar will have a long-term benefit and increase climate resiliency. As a comparison, coal power results in 1.8 pounds of carbon per megawatt; solar is 0.1 pounds per megawatt.

Here is an article that discusses the pros and cons of solar installation:

[Solar Panels Reduce CO2 Emissions More Per Acre Than Trees — and Much More Than Corn Ethanol \(columbia.edu\)](#)

The SWG makes the following recommendations for any proposed site designs in order to protect the natural resources on site and provide mitigation for tree removal:

- Limit clearing to the smallest area necessary for the installation and proper function for the array.
- Compliance with existing wetland setback requirements to the highest extent practicable.
- Planting pollinator friendly native plant species in and around the panels. Using a native herb/shrub layer that would not shade the panels would require minimal maintenance such as mowing 1-2 times per year to limit the proliferation of tall woody species.
- Minimize stumping and other soil disturbance to the extent practicable.

- Planting trees on town owned properties to offset the proposed tree removal.

18. How many acres of town owned land will be affected?

Chester owns 97 properties and over 1,700 acres; impact of the array and installation will be ~3 acres or 0.002% of the Town's land.

19. How long is the lease contract and is there an option to own.

The proposed PPA contract is for 25 years with an option to buy starting at year 6 if the town chose to do so by vote in order to increase savings. Contract will include a termination clause with a maximum of 120 day notice. Options exist for capital funded projects that the SWG would like to explore in the future should they potentially bring additional revenue and savings.

20. Is there any liability to the Town?

No. The array owner fully insures the system for both property and liability risks.

21. What happens if the array owner goes out of business?

This is highly unlikely. However, if they were to go out of business, the purchasing company would assume responsibility for ongoing operation and decommissioning. Note: Revision is local, employee owned, well-funded stable, and highly reviewed.

22. How will the Solar Panels degrade over time?

Solar panels have proven to degrade at 0.5% per year. Panels 25 years old will perform at 88.6% and function for 40 years. Panels carry a 25-year warranty. Replacement of damaged panels is the responsibility of the array owner.

23. Has Revision installed solar arrays in nearby Towns?

Yes. ReVision has constructed 3,000 arrays in the last three years across New England including arrays for municipalities of Hooksett, Nashua, Brentwood, Bow, & Exeter. ReVision is currently developing the state's largest solar array in Kingston and has completed more than 100 PPA sites for municipalities. ReVision has been ranked the top solar installer in NE the last five years.

24. What is PILOT?

Payment In Lieu Of Taxes. This is a cash payment to the town by the array owner instead of tax revenue (because the town retains ownership of the land itself).

25. Are there any concerns regarding impact of the solar panels on the landscape or animals?

Solar panels will be mounted on permeable landscapes (no run-off concerns) and do not emit heat or any hazardous materials. A pollinator mix will be planted in disturbed areas and large gauge fencing will be used to keep out large animals while allowing small animals to pass.

26. What does PPA mean?

Power Purchase Agreement. A PPA is a long-term energy supply agreement, in this case between the solar array owner and the town. Under the proposed PPA, the array is built at no upfront cost to the Town. The Town agrees to purchase power from the array for a price that is projected to be lower than utility rates, thereby providing the town significant energy cost savings. The Town would have the option to purchase the system at a discount beginning in Year 6, offering even larger savings opportunities.

27. Why do a PPA?

A PPA is a way to hedge against rising utility prices while contributing to sustainability goals. With this offsite PPA, we project the Town will save money on energy costs over time while adding more clean energy to the grid.

28. The proposed solar array is near the burn pile. Will they be damaged, or can they catch on fire?

A generous setback has been established around the burn pile that exceeds required (60') setbacks. Solar panels, components, and their steel structures are non-flammable.

29. Given the SWG began meeting in May 2023, how thorough is the analysis?

The nine SWG members have spent a collective 300+ hours thus far through the four completed phases noted above.

30. How is decommissioning handled?

The array owner (NOT Chester) is contractually obligated to decommission the site. Most materials are recyclable (glass and steel). Should the owner default on the responsibility, total decommission is estimated at \$15k.

31. If the town approves the warrant article, how long before the array is live?

Approximately 18 to 30 months.

32. What might the array look like?

See the mock-up below from Revision Energy. Note final array placement will not be known until final engineering designs are complete.



33. What does the revenue and savings schedule look like

PPA Rate Schedule & Savings Projection - Town of Chester

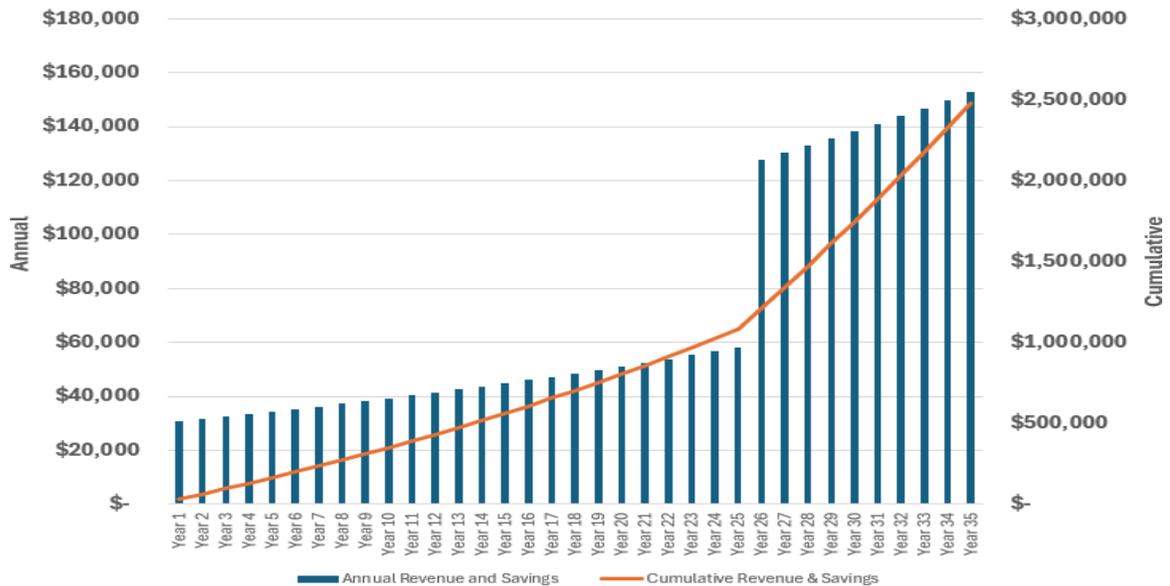
Project Design	
System Size in kW (DC)	371.7
System Size in kW (AC)	300.0
Annual kWh Generation (Year 1)	473,555
Annual Generation Derate	0.5%

Year	Generation (kWh)	Utility \$/kWh (Value of Solar)	Avoided Utility Cost/Revenue	PPA Rate per kWh	PPA Annual Expense	Annual Energy Savings	PILOT	Lease Payment	Term PPA	
									Annual Revenue	Cumulative Revenue
1	473,555	\$0.1651	\$78,184	\$0.1095	\$51,854	\$26,330	\$743	\$3,717	\$80,790	\$80,790
2	471,187	\$0.1692	\$79,730	\$0.1117	\$52,627	\$27,111	\$743	\$3,791	\$83,646	\$164,436
3	468,831	\$0.1735	\$81,323	\$0.1139	\$53,411	\$27,912	\$743	\$3,867	\$86,522	\$250,958
4	466,487	\$0.1778	\$82,939	\$0.1162	\$54,207	\$28,732	\$743	\$3,945	\$89,420	\$338,378
5	464,155	\$0.1822	\$84,587	\$0.1185	\$55,015	\$29,573	\$743	\$4,023	\$92,340	\$426,717
6	461,834	\$0.1868	\$86,269	\$0.1209	\$55,834	\$30,434	\$743	\$4,104	\$95,282	\$517,000
7	459,525	\$0.1915	\$87,983	\$0.1233	\$56,666	\$31,317	\$743	\$4,186	\$98,246	\$609,246
8	457,227	\$0.1961	\$89,732	\$0.1258	\$57,513	\$32,221	\$743	\$4,270	\$101,234	\$703,479
9	454,941	\$0.2012	\$91,515	\$0.1283	\$58,367	\$33,148	\$743	\$4,355	\$104,246	\$799,726
10	452,666	\$0.2062	\$93,334	\$0.1309	\$59,237	\$34,097	\$743	\$4,442	\$107,282	\$899,008
11	450,403	\$0.2113	\$95,189	\$0.1335	\$60,120	\$35,069	\$743	\$4,531	\$110,344	\$999,352
12	448,151	\$0.2164	\$97,081	\$0.1361	\$61,016	\$36,065	\$743	\$4,622	\$113,430	\$1,100,782
13	445,910	\$0.2220	\$99,010	\$0.1389	\$61,925	\$37,086	\$743	\$4,714	\$116,543	\$1,204,326
14	443,681	\$0.2276	\$100,978	\$0.1416	\$62,847	\$38,131	\$743	\$4,808	\$119,683	\$1,310,009
15	441,462	\$0.2333	\$102,985	\$0.1445	\$63,784	\$39,201	\$743	\$4,905	\$122,849	\$1,417,858
16	439,255	\$0.2391	\$105,032	\$0.1474	\$64,734	\$40,298	\$743	\$5,003	\$126,044	\$1,527,902
17	437,059	\$0.2451	\$107,120	\$0.1503	\$65,699	\$41,421	\$743	\$5,103	\$129,267	\$1,639,169
18	434,873	\$0.2512	\$108,249	\$0.1533	\$66,678	\$42,571	\$743	\$5,205	\$132,519	\$1,752,688
19	432,699	\$0.2575	\$109,420	\$0.1564	\$67,671	\$43,749	\$743	\$5,309	\$135,801	\$1,868,489
20	430,536	\$0.2639	\$111,634	\$0.1596	\$68,679	\$44,955	\$743	\$5,415	\$139,113	\$1,986,602
21	428,383	\$0.2705	\$113,893	\$0.1627	\$69,703	\$46,190	\$743	\$5,523	\$142,457	\$2,107,059
22	426,241	\$0.2773	\$116,196	\$0.1660	\$70,741	\$47,455	\$743	\$5,634	\$145,832	\$2,229,891
23	424,110	\$0.2842	\$118,545	\$0.1693	\$71,795	\$48,750	\$743	\$5,746	\$149,240	\$2,354,131
24	422,989	\$0.2913	\$120,941	\$0.1727	\$72,865	\$50,076	\$743	\$5,861	\$152,681	\$2,480,812
25	421,879	\$0.2986	\$123,385	\$0.1761	\$73,951	\$51,434	\$743	\$5,979	\$156,156	\$2,609,967
26	421,780	\$0.3061	\$127,877	NA	\$0	\$127,877	\$0	\$0	\$127,877	\$2,737,844
27	421,691	\$0.3137	\$130,418	NA	\$0	\$130,418	\$0	\$0	\$130,418	\$2,868,262
28	421,613	\$0.3216	\$133,010	NA	\$0	\$133,010	\$0	\$0	\$133,010	\$2,999,272
29	421,544	\$0.3296	\$135,654	NA	\$0	\$135,654	\$0	\$0	\$135,654	\$3,131,926
30	421,487	\$0.3379	\$138,350	NA	\$0	\$138,350	\$0	\$0	\$138,350	\$3,266,276
31	421,439	\$0.3463	\$141,100	NA	\$0	\$141,100	\$0	\$0	\$141,100	\$3,402,376
32	421,402	\$0.3550	\$143,904	NA	\$0	\$143,904	\$0	\$0	\$143,904	\$3,539,280
33	421,375	\$0.3638	\$146,764	NA	\$0	\$146,764	\$0	\$0	\$146,764	\$3,676,044
34	421,358	\$0.3729	\$149,681	NA	\$0	\$149,681	\$0	\$0	\$149,681	\$3,812,725
35	421,351	\$0.3823	\$152,656	NA	\$0	\$152,656	\$0	\$0	\$152,656	\$3,959,381
TOTAL 35 YRS						\$2,342,739	\$18,585	\$113,057		\$2,480,380

Key conditions and assumptions:

- * Starting PPA rate \$0.1095/kWh, with 2% annual escalator
- * Year 1 Utility \$/kWh (default utility energy supply rate) calculated using 18-mo average at time proposal was submitted
- * 2.5%/yr increase in default utility supply rate, based on 2020-20230 projection from US Energy Information Administration
- * Starting Lease Rate \$10/kW nameplate capacity, with 2% annual escalator
- * Annual PILOT rate of \$2,000/MW nameplate capacity
- * System remains investor-owned and under PPA for a 25-year term, after which ownership is assumed to transfer to the Town in year 26 for a nominal price
- * Does not include potential utility upgrade costs, which cannot be known until completion of a System Impact Study (completed during the Option period if approved at Town Meeting)
- * Does not include operating & maintenance costs for years 26 onward, when we are assuming Town ownership. At that time, the Town may choose to negotiate an O&M agreement with Re/Vison or another provider, or may even choose to handle O&M on its own

Chester Solar Estimated Annual and Cumulative Revenue & Savings



Chester Conservation Commission

Contact: Victor Chouinard, Chairman
Telephone: (603) 421-4278
Email: Conservationcommission@chesternh.org

Monthly Meetings –
2nd Tuesday of the Month,
7:00 PM, Meeting Room

Conservation Commission News - The Chester Conservation Commission currently has seven members and two alternates – all volunteers appointed by the Selectmen under the provisions of NH RSA 36-A:2, which allows municipalities in New Hampshire to establish commissions “for the proper utilization and protection of the natural resources and for the protection of watershed resources”. This work includes preparing maps and plans, and keeping an index of open space and natural, aesthetic, or ecological areas within the Town to obtain information pertinent to proper utilization or development of all such areas. We are also responsible for managing our forests, our trails, and protecting our natural resources through strategic land acquisition and conservation easements. The Commission acts as an advisory board to other Town and State boards and agencies involved in land use planning, wetland impacts, and protection of natural resources in Chester. The Conservation Commission is also represented on the Wason Pond Conservation and Recreation Area as well as the Spring Hill Farm Advisory Board.

The Chester Conservation Commission meets on the second Tuesday of each month at 6:00 PM, normally in the Town Hall Meeting Room at 84 Chester Street. These meetings are used to review: general Conservation Commission business, strategic land purchases, subdivision applications, wetlands permit applications, and other matters presented to the Commission for comment. Our meetings are televised and open to the public. Your input is encouraged.

During the past year, the Conservation Commission has worked on land preservation and protection projects, an ecological survey of Spring Hill Farm, educational presentations about wildlife and habitat, monitoring conservation properties, and periodic reviews of land development projects.



Land Conservation and Strategic Land Protection – At this time, the Conservation Commission provides stewardship on over 40 conservation easements. Chester currently has over 2,000 acres of protected farmland, forests, and wetlands. The acquisition and monitoring of these properties is funded by Current Use land use change funds and the Conservation and Forestry accounts.

Easement Monitoring - Continued progress has been made in regard to monitoring and inspecting the various conservation easements and open spaces within the Town of Chester. This past year, the Commission was able to fund several baseline and monitoring reports.

Town Meeting 2023 – At the 2023 Town Meeting, the Conservation Commission brought forward three warrant articles, all of which passed with an overwhelming majority.

The most significant of these warrant articles resulted in the creation of a Town Forest in the North Woods. The warrant article requested that voters approve the placement of a conservation easement on approximately 115 acres of Town owned property. That combined with approximately 35 acres of Conservation Commission purchased land resulted in a Town Forest area of over 150 acres that we then subsequently formally named the North Woods Town Forest.

The second warrant article involved the placement of a conservation easement on a 7.55 acres land-locked parcel in the South Woods. The addition of this parcel to several other conservation lands in the South Woods resulted in a contiguous block of approximately 125 acres of protected land.



The third warrant article asked the voters to protect via a conservation easement a valuable wetland area along Pomp Road consisting of over 50 acres, historically known as “Three Camp Meadow.”

The Conservation Commission is extremely grateful for the nearly unanimous support it received from the Town’s residents on these warrant articles.

Donations – In 2023, the Conservation Commission received two generous donations. David Hardy, a long time Chester resident and past Conservation Commission member, passed away in 2022. In his will, Mr. Hardy bequeathed \$25,000 to the Conservation Commission.

The second donation came from an anonymous donor inspired by two conservation events. First being the voters’ approval of the creation of the Town Forest in the North Woods at the 2023 Town Meeting, and the second being the impressive preliminary results from a Conservation Commission funded, detailed ecological survey that took place on a portion of the Spring Hill Farm property. The anonymous donor generously agreed to fund in its entirety a detailed ecological survey in the North Woods estimated to cost \$48,000.00. This work will take place throughout 2024.

The Conservation Commission recognizes and thanks the estate of David Hardy and the anonymous donor for their generous support of land and natural resource conservation efforts in our town.

Survey Work– The Conservation Commission understands the importance of having up to date and accurate survey data for properties owned by the Town of Chester. Having the bounds of these properties properly marked will prevent encroachments and remove confusion when the citizens of Chester wish to enjoy town properties for the low impact recreational activities to which they are all open and approved for. As such, the Conservation Commission initiated two important survey projects in 2023.

A survey of the Currier parcel (Tax Map 3, Lot 23) was completed and the bounds of these 18 acres are now clearly marked.

A survey of the South Woods (Tax Map 4 - Lots 1, 2, 2-2, 2-3, 2-4, 4-1, & 69) was completed and the bounds of these +-85 acres are now clearly marked.

Wason Pond - The Conservation Commission continues to be an active member of the Wason Pond Conservation and Recreation Commission (WPCRA). Two members of the Commission (Kristina Snyder and Kathie Ragsdale) sit on the Advisory Board. The 105-acre WPCRA was purchased with \$1.55 million from the Town's Conservation Fund and is governed by an easement that restricts use to recreation and conservation purposes.

After careful consideration, the Commission hired the Rockingham County Conservation District (RCCD) last spring to attempt to eradicate the several types of invasive plants (Oriental bittersweet, autumn olive, glossy buckthorn, and black swallowwort) discovered at Wason Pond. RCCD recommended a follow up treatment that we've planned for the summer of 2024.

The native pollinator flower garden at Wason Pond remained a continued focus in 2023. More plants were added, and weeding and mulching, along with a rainy first half of summer, helped the plants flourish and flower continuously through the fall. The garden was appreciated by the many summer Wason Pond visitors.

The Pollinator Pathways regional native plant advocacy group, of which the Commission is a member, donated wildflower seed packets for us to raffle off in the community. The winners planted the native seeds in their home gardens, but unfortunately the timing last year didn't work out. The enormous rainfall either washed away or rotted the seeds and very few came up. We appreciate the effort everyone put into this failed endeavor. Pollinator Pathways hopes to offer another opportunity to get more native plants in local gardens with greater success this year.



Spring Hill Farm - The Conservation Commission is an active member of the Spring Hill Farm Muriel Church Trust. Kristina Snyder and Ted Broadwater are the Conservation Commission representatives on the Spring Hill Farm Advisory Committee. In accordance with Miss Church's wishes (former Chester school teacher who donated a working farm with a house, barn, outbuildings and over 400 acres of farmland to the Town before her passing), the Spring Hill Farm Trustees have managed the land and acted as stewards of the Trust and

Conservation Easement. This year's efforts by the Conservation Commission were again focused on establishing pollinator patches and removing invasive plant species. In addition, the Committee produces a quarterly newsletter, which the Conservation Commission contributes to.

In early 2023, the Chester Conservation Commission hired Moosewood Ecological, LLC to conduct an intensive survey and inventory of approximately 40 acres of sensitive habitats at Spring Hill Farm. Moosewood's efforts focused on the identification of large-scale habitats mapped by the Wildlife Action Plan and fine-scale wildlife habitats (e.g., vernal

pools, den sites, etc.), exemplary/unique natural communities, invasive plants, forest pathogens (e.g., beech bark scale disease), and ecologically sensitive areas, as well as focal wildlife and plant species. Our goal was to achieve a comprehensive understanding of the wide range of species of birds, mammals, reptiles, insects, amphibians, and plants that are located in the prescribed focus area in order to aid in the development of a long-term stewardship plan.

Exeter-Squamscott River Local Advisory Committee (ESRLAC) - The Exeter River begins as a small stream in the protected Herrick Woods Conservation Area of Chester and gains strength from several tributaries before it tumbles over the dam in downtown Exeter and changes its identity to the tidal Squamscott River. The Conservation Commission is a long-time member of ESRLAC representing the interests of Chester (more than 18% of the Exeter River watershed lies within Chester's Town limits). The headwaters of the Exeter River, which are very narrow, are considerably more sensitive to changes in water quality as a result of urbanization. Over the years, the increased usage of impervious surfaces in Chester has caused a significant increase in runoff as evidenced by recent localized flooding. The quality of this runoff water is of great concern as it has potential to affect the entire watershed downstream.

Community and Educational Outreach - The Chester Conservation Commission participated in two Town events in 2023. At the Chester Town Fair, held on September 9, 2023, the Commission presented materials on the importance of vernal pools as well as the benefits of beavers and the habitat they create for other wildlife. At the Spring Hill Farm Fall Festival, held on September 23, 2023, the Commission highlighted the ongoing ecological survey project for Spring Hill Farm, showcasing two posters of the flora and fauna located on the property. Additionally, the Commission also hosted a presentation event open to the public on August 3, 2023, featuring naturalist Susie Spikol from the Harris Center for Conservation Education. Susie discussed her book, [The Animal Adventurer's Guide](#), which is geared towards getting kids outside and exploring the natural world. Susie was a hit with the children in attendance and even played some fun interactive games with them.



Taking Action for Wildlife - The Conservation Commission was fortunate to have applied for and received assistance from the "Taking Action for Wildlife" program. "Taking Action for Wildlife" is a partnership among the UNH Cooperative Extension, the NH Fish & Game Department, and the NH Association of Conservation Commissions (NHACC) to support communities, conservation groups, and individuals with resources, tools, and training for conserving New Hampshire's wildlife and habitats. Barbara Richter, Director of NHACC, and Amanda Stone, State Natural Resources Specialist with the UNH Cooperative Extension, provided direction and resources for the creation of a list of uniform criteria (Priorities Checklist) that will assist the Commission on whether to conserve a property. Barbara and Amanda attended several of our meetings and helped us to identify criteria to consider that

are uniquely important to Chester's ecosystem. Having reviewed several checklists in use by other towns in New Hampshire, we were able to produce a Chester-specific Priorities Checklist. This checklist will become an important tool that will aid the Commission in the documentation of the important features of all relevant parcels.

Commission Meetings – The Conservation Commission Meetings are open to the public, and we welcome new members who wish to have a hand in preserving the future of Chester and the preservation of its natural resources and rural characteristics. Please join us in conserving Chester’s unique and valuable resources.

Chester Conservation Commission

Chester Conservation Commission

Victor Chouinard, Chairman (2025)

Ted Broadwater, Vice Chairman (2025)

Kathie Ragsdale, Treasurer (2024)

Deborah Munson (2026)

Kristina Snyder (2025)

Rick Sibley (2026)

Nick Tranquillo (2025)

Eric McGowan, Alternate, (2025)

Mikael Cejtin, Alternate (2026)

Dana Theokas, Selectman Liaison



Contact: Leslie Packard, President
Telephone: (603) 490-9530
Email: lpackard445@comcast.net

Dinner/Board Meetings - 2nd Thursday of the month at 6:00 pm - Stevens Memorial Hall

*The Chester Lions Club is a nonprofit organization chartered in 1963.
We exist to help our community and the world to be a better place.*

In doing community volunteer work we support vision screenings, eye banks, and eyeglass recycling. Provide eye care services to those at risk of losing their sight. We even held a vision screening event at Chester Academy. We raise donations to support our many projects with our “Feeder” at the Town Fair, selling food and parking cars at the “Reach the Beach Relay Race”, a Holiday Craft Fair, and participate in a 3K Walk for Sight.



We empower the next generation by including them in our service projects providing youth volunteer opportunities by serving our senior citizens at the annual Senior Banquet and joining in our Memorial Day Program. We have a road side clean-up twice a year, open Stevens Hall for Halloween, serve S’mores at the Spring Hill Farm Winter Festival, provide a Pinkerton Academy senior from Chester with a \$1000.00 scholarship, and Barnes & Noble gift cards to the most improved 8th grade boy & girl from Chester Academy. Many of our club members perform hands-on community projects, emergency assistance, and environmental services.

Please contact any Chester Lions Club member if you or someone you know needs help with an eye exam or new glasses. We also may be able to help with hearing problems.

If you would like to learn more about our organization please join us for a dinner meeting on the 2nd Thursday of the month at Stevens Memorial Hall at 6:30 PM. or contact our membership chair, Don Krumholz at 201-681-7294 --email: don.krumholz@gmail.com

Thank you to the Community of Chester for all your support.

Respectfully submitted,

Sheryl Baker, Secretary
Chester Lions Club



2023
Man & Woman
of the Year
Lynn Rockwell
and
Stephen O. Landau



Town of Chester

New Hampshire



Vital Statistics

Marriages
Births
Deaths

January 1, 2023 – December 31, 2023

TOWN OF CHESTER
Vital Records Report
2023

MARRIAGES

Couple's Names	Place of Marriage	Date of Marriage
Reardon, Katrina of Chester to Martino, Nicholas of Chester	Hampton	May 20, 2023
Travers, Laura of Chester Haas, James of Chester	Windham	May 21, 2023
Reynolds, Abigail of Chester to Morin Jr, Paul of Chester	Jefferson	May 31, 2023
Pierce, Jeanne of Chester to Ford, Dennis of Chester	Auburn	June 03, 2023
Townsend, Haley of Chester to Sitar III, Michael of Chester	Hampstead	June 23, 2023
Manning, Brittany of Chester to Gardner, Trevor of Chester	Lancaster	September 9, 2023
Evans, Kristen of Chester to Esposito, Gianfranco of Chester	Rye	September 16, 2023

TOWN OF CHESTER
Vital Records Report
2023

BIRTHS

Child's Name	Birth Date	Birthplace	Father's Name	Mother's Name
Sitar, Ryder	February 14, 2023	Exeter	Sitar III, Michael	Townsend, Haley
Gelsomini, Adelaide	February 28, 2023	Nashua	Gelsomini III, Frank	Trenholm, Tina
Eldridge, Aiden	March 17, 2023	Manchester	Eldridge, Justin	Eldridge, Kelly
Miller, Liam	March 22, 2023	Manchester	Miller, Sean	Miller, Nicole
Beaulieu, Rhys	March 30, 2023	Manchester	Beaulieu, Joseph	Beaulieu, Lauren
Wildman, Maeve	May 19, 2023	Manchester	Wildman, Nathan	Wildman, Gabrielle
Eaton, Ailinn	June 02, 2023	Concord	Eaton, Nicholas	Eaton, Christina
Dussault, John	June 09, 2023	Manchester	Dussault, Molly	Dussault, Heather
Coppola, Clara	September 05, 2023	Manchester	Coppola, Richard	Coppola, Margaret
Fleckenstein, Rose	September 15, 2023	Exeter	Fleckenstein, James	Fleckenstein, Kelley
Wainwright, Wrenley	October 27, 2023	Nashua	Wainwright, Paul	Wainwright, Amanda
Mitcheson, Seth	November 12, 2023	Manchester	Mitcheson, Sean	Burke, Kerri
Richardson, Roman	November 17, 2023	Nashua	Richardson, Aaron	Levasseur, Nicole
Molten, Luca	November 29, 2023	Nashua	Molten, Brian	Bonanno, Melissa
Royce, Meredith	December 13, 2023	Manchester	Royce, Seven	Lahey, Meghan

**TOWN OF CHESTER
Vital Records Report
2023**

DEATHS

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother/Parent's Name Prior to 1st Marriage/Civil Union	Military
Sliwerski, John	January 06, 2023	Chester	Sliwerski, Henry	Minns, Nancy	N
Bellemore, Richard W.	January 08, 2023	Manchester	Bellemore, William	Simard, Lillian	Y
Whipling, Judith	January 28, 2023	Chester	Whipling, Henry	Stoddard, Margaret	N
Corsaut, Donna	February 4, 2023	Derry	McCarthy, Edward	Doucette, Marie	N
Hartl Jr, Heribert	February 5, 2023	Lebanon	Hartl, Heribert	Toegemann, Kristine	Y
Schaefer, Patricia	March 21, 2023	Manchester	Lebel, L. Phillip	Fanning, Elizabeth	N
Motta, John	March 23, 2023	Derry	Motta, Frank	Quaglietta, Mary	Y
Casey, John	April 01, 2023	Derry	Casey, Francis	Halloran, Geraldine	N
Caron, Raymond	April 10, 2023	Chester	Caron, Roger	Beck, Marie	Y
McFarland, Roger	April 21, 2023	Concord	McFarland Sr, Leon	Edwards, Helen	Y
O'Brian Jr, John	April 27, 2023	Concord	O'Brian Sr, John	Eiseman, Marcia	N
Millsaps, Clifford	May 02, 2023	Concord	Millsaps, William	Jones, Minnie	Y
Bowley-Colman, Lorraine	May 16, 2023	Derry	Bowley, Oscar	Giles, Nina	N
Mahany, Justin	June 10, 2023	Derry	Mahany, Michael	Cunningham, Laurie	N
Riley, Daniel	June 18, 2023	Haverhill, MA	Riley, Paul	Cammett, Catherine	N
Brander, Marie	July 05, 2023	Derry	Curtis, Harold	Hedlund, Olga	N

**TOWN OF CHESTER
Vital Records Report
2023**

DEATHS

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother/Parent's Name Prior to 1st Marriage/Civil Union	Military
Hadik-Strachwitz, Vita	July 16, 2023	Fremont	Strachwitz, Count Ludwig	Lyncker, Baroness Edith	N
Treanor, Dennis	July 16, 2023	Chester	Treanor, Lewis	Tatten, Helen	N
Murray III, Frederick	July 21, 2023	Boston	Murray Jr, Frederick	Lussier, Carole	N
King, Barbara	July 31, 2023	Chester	Nicholas, George	Joseph, Alice	N
McDermott, Maureen	August 5, 2023	Chester	Keane, Thomas	Thibideau, Pauline	N
DiMarco, Vincent J.	August 13, 2023	Massachusetts	DiMarco, Vincent A.	DiZio, Antonetta	N
Tunberg, Stephen	August 16, 2023	Bedford	Tunberg, Victor	Sullivan, Mary	Y
Arthur, Lillian	September 30, 2023	Manchester	Hollowell, Elwin	Frost, Edith	N
Curtis, Scott	October 12, 2023	Manchester	Curtis, Karl	Gath, Colleen	N
Barnett, Maury	October 23, 2023	Chester	Barnett, Maurice	Parson, Virginia	Y
Herman, Cynthia	October 28, 2023	Chester	Kelley, John	Gregory, Helena	N
Cassell, Mylene	November 2, 2023	Derry	Costello, Myles	Carter, Elizabeth	N
St Jean, Sarah	December 28, 2023	Chester	Camillieri, Frank	Macadam, Kathleen	N

**Town of Chester
Official Town Election
March 16th and 28th, 2023**

The Town of Chester election for officers and zoning amendments was held on Tuesday, March 28th, 2023, to act on Articles #1 through #4. The election was postponed from March 14th due to inclement weather. The election was held in the Chester Multi-Purpose Room. The polls were opened at 7:00 AM. Moderator Michael Scott officially closed the polls at 7:00 PM.

The Town Meeting was held on Thursday, March 16th, 2023 at 6:00 PM in the Chester Multi-Purpose Room. Article #5 through #28 were taken up at that time. One hundred and twenty-one voters were present.

The Moderator called the meeting to order at 6:00 PM and read the preamble. The Pledge of Allegiance was taken and the Moderator explained the procedure for voting.

The results of Articles #1 through #4 were as follows:

Article #1 - Elections (held on March 28th)

To choose all necessary Town Officials for the ensuing year.

781 ballots were cast. The results of the election were as follows:

Board of Selectmen for 3 years:

(Vote for not more than 2)

Stephen D'Angelo	-	99	
Kevin Dolan	-	143	
David A. Lavita	-	145	
Jeremy Owens	-	154	
Jacob William Rutledge	-	21	
Saul Shriber	-	158	
Dana Theokas	-	306	*
Richard Trask	-	217	*
Robert Brown	-	211	

There were 3 write-in votes.

Town Clerk / Tax Collector for 3 years:

(Vote for not more than 1)

Justine Celentano	-	545	*
Jodi Boeske	-	132	

There were 4 write-in votes.

Budget Committee Member for 3 years:

(Vote for not more than 3)

John (Jack) Cannon	-	467	*
Kathy Guilmette	-	480	*
Robert (Rob) Varsalone II	-	454	*

There were 46 write-in votes:

Beth Swanson	-	46	
--------------	---	----	--

Budget Committee Member for 1 year:

(Vote for not more than 1)

There were write-in votes:

Beth Swanson	-	186	*
--------------	---	-----	---

Supervisor of the Checklist – 6 years:

(Vote for not more than 1)

Elizabeth Lufkin	-	679	*
------------------	---	-----	---

There were 6 write-in votes.

Town Treasurer for 3 years:

(Vote for not more than 1)

Rhonda Lamphere	-	617	*
-----------------	---	-----	---

There were 6 write-in votes.

School Board Member for 3 years:

(Vote for not more than 2)

Chris Kozura	-	544	*
--------------	---	-----	---

There were write-in votes:

Kristina Bickford	-	195	*
Joseph Denenno	-	139	
Robert Day	-	68	

School District Clerk for 3 years:

(Vote for not more than 1)

Robert Scott Grimm	-	644	*
--------------------	---	-----	---

There were 5 write-in votes.

School Treasurer for 3 years:
(Vote for not more than 1)

Rhonda Lamphere - 624 *

There were 11 write-in votes.

School Moderator for 3 years:
(Vote for not more than 1)

David Scott - 669 *

There were 5 write-in votes.

Trustee of the Trust Funds for 3 years:
(Vote for not more than 1)

Colin M. Costine - 614 *

There were 8 write-in votes.

Library Trustee for 3 years:
(Vote for not more than 1)

Andrea Veronica Brown - 651 *

There were 4 write-in votes.

Wilcomb Townsend Trustee for 5 years:
(Vote for not more than 1)

Beth Swanson - 667 *

There were 5 write-in votes.

Great Hill Cemetery Trustee for 5 years:
(Vote for not more than 1)

John T. Coleman - 649 *

There were 9 write-in votes.

Village Cemetery Trustee for 3 years:
(Vote for not more than 1)

Aaron E. Mansur - 647 *

There were 13 write-in votes.

Article #2 - Frontage

Are you in favor of the adoption of **Amendment #1** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: Section 5.3.5 – Dimensional and Area Requirements – by adding 5.3.5.3 - Frontage, and amend Table 1 - Table of Dimensional and Area Requirements by adding “See Note 4” under the column heading “Minimum Frontage”, and adding “(Note 4).”

Purpose: This amendment does not create a new requirement but is intended to make it easier to identify the zoning ordinance’s collective requirement of minimum lot frontages along Town approved roads.

Yes 339 / No 137 Article #2 carries.

Article #3 - Setbacks

Are you in favor of the adoption of **Amendment #2** to the Town’s Zoning Ordinance as proposed by the Planning Board?

Amend: To amend Section 5.7.5.4 - Building Setbacks to replace the word “building” with “structure”.

Purpose: To make the wording of this section consistent with a prior zoning amendment to Zoning Table 2 - Table of Setbacks and No Clearing Buffer Zones which was approved back in 2019.

Yes 485 / No 219 Article #3 carries.

Article #4 - Sprinklers

Are you in favor of the adoption of **Amendment # 1** to the Town’s Building Code as proposed by the Planning Board?

Amend: Section 3.1.1.1 – Sprinkler Systems of the Building Code to remove the words “all” and “and mobile homes” and add the words “not situated in a manufactured housing park as defined in RSA 205-A:1.

Purpose: To bring this section of the code into conformance with RSA 674:51, V.

Yes 520 / No 174 Article #4 carries.

The Moderator announced the results of Articles #5 through #28:

Article #5 - Revaluation Capital Reserve Fund

Special Warrant Article. Shall the Town raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the *Town Revaluation Capital Reserve Fund* established at the 2009 Town Meeting in order to prepare for the next Town revaluation in 2024.

Estimated Tax Impact:	\$0.02
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 4 yes / 1 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

The article was moved to the floor and seconded. The Moderator called for discussion.

Selectman Myette noted there was a fact sheet explaining the Warrant Articles available to the legislative body. He explained the ongoing Town revaluation process.

Discussion being ended, the question was called. The vote was in the affirmative. **Article #5 carries.**

A motion was made to forego a second reading of the Articles in their entirety before voting; this motion was seconded. The vote was in the affirmative. **Warrant Articles will only be read once.**

Article #6 - Solar Array

Shall the Town authorize the Board of Selectmen to enter into a long-term lease for a solar energy company to install a solar farm on the Town-owned parcel at 84 Chester Street, also known as Map 5 Lot 12, on such terms and conditions as determined by the Selectmen and to authorize the Selectmen to take any other actions necessary to carry out this vote.

Estimated Tax Impact:	\$0.00
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>

The article was moved to the floor and seconded. The Moderator called for discussion.

Selectman Couture shared the background and details of this Warrant Article. There was a Warrant Article last year to install a solar array at the capped landfill, which was determined not to be viable due to the danger of piercing the cap and was tabled. The field behind the Town Offices has been identified as an alternate location to install a solar array.

Chris Stage, 252 Chester Street, asked who would be responsible for disposing of the array materials once they are no longer viable. Selectman Couture responded the solar energy company would be responsible for this.

Mike Oleson expressed concern over the possible future need of the property. Selectman Couture responded that the array will not take up the entire field, so there is room for potential expansion.

Bob Somers, 5 Ledge Road, asked where the panels and batteries were made and who will install them. Selectman Couture said there is no lease agreement yet, so the specifics have not been determined.

Dana Theokas, 9 Muskrat Circle, agreed this is a long-term lease on a valuable piece of Town-owned property. She said this project was not presented to the Budget Committee but Selectman Couture disagreed. Town Administrator Doda clarified that the Budget Committee was aware of the Warrant Article but only votes on items that have appropriations.

Kathy Guilmette, 16 Isaac Foss Road, clarified the Budget Committee discussed this issue but did not vote on it. She opined that the cost of the power for the Town Offices will not be covered by the power generated by the array. The Town will still pay for the power but at a reduced rate. Selectman Couture clarified that the power produced by the panels will offset what is needed by the Town Offices and the Town will receive a credit for any power generated above and beyond what is required for the Town Offices, so it will provide revenue. Ms. Guilmette said there are offsets that go on and Selectman Couture agreed it is a lease arrangement.

Jacob Rutledge, 146 Rand Drive, asked who will maintain the panels. Selectman Couture said the power company will maintain the array.

Mr. Somers said he did not believe this topic has been researched enough and feels it takes up a lot of land. A thorough proposal should have been presented. There are environmental issues with solar and the long-term ramifications are unknown. Selectman Couture explained this company is reliable and well vetted. No company will provide the level of detail Mr. Somers is requesting until a signed lease agreement is in place due to the cost of doing so.

Brendan Bickford, 18 Knowles Mill Road, asked if the degradation of the solar cells was considered as part of the long-term cost estimate and Selectman Couture said it was.

Beth Swanson, 108 Chester Street, asked if there is a way out of the lease, if the project does not work out as intended. Selectman Couture said as an agreement has not been negotiated, this has not been discussed. There will be an option to buy out the lease. Ms. Swanson noted concern over the panels being broken or abandoned and Selectman Couture said the power company is responsible for maintaining the panels. The Town is only responsible for providing the land to install the array.

Sabrina Harris, 140 Crawford Road, asked if the escalator clause was included in the calculations of the long-term revenue and Selectman Couture said it was. She asked if the Town decides to buy out the lease, would this be brought before the legislative body for approval and Selectman Couture said it would have to. She asked about the cost of this buyout and Selectman Couture said the estimate is \$188,000.

Robert Day, 52 Sheepwash Drive, asked if the Town was aware of the number of solar installation companies that have gone bankrupt in the last 15 years. He said the array will not be maintained if the company does not exist. He believes this is a poor investment for Chester and said the technology will be superior in four to five years than what exists today.

Ann Podlipny, 98 Birch Road, said she trusts the Board of Selectmen's judgment. She knows of the power company and is impressed with the work they have done in other towns. She is proud of Chester for moving forward in a direction that is the wave of the future. She thanked the Board of Selectmen for considering this project.

Discussion being ended, the question was called. The vote was in the negative. **Article #6 fails.**

Article #7 – Operating Budget

Shall the Town raise and appropriate the Budget Committee and Selectmen recommended amount of five million seven hundred thirty-two thousand six hundred twelve dollars (\$5,732,612) for the operating budget for the support of Town government for the payment of salaries and for the payment of statutory obligations of the Town. This article does not include appropriations voted in other warrant articles.

	BOS	BC
General Government	\$2,660,862	\$2,660,862
Public Safety	\$1,647,824	\$1,647,824
Highways, Streets, Bridges	\$829,853	\$829,853
Sanitation	\$235,999	\$235,999
Health & Welfare	\$41,272	\$41,272
Culture & Recreation	\$315,794	\$315,794
Conservation & Eco. Dev.	\$5,506	\$5,506
Debt Service	\$2	\$2
Total Appropriation	\$5,732,612	\$5,732,612

Estimated Tax Impact:	\$7.72
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

The article was moved to the floor and seconded. The Moderator called for discussion.

Colin Costine, Halls Village Road, presented an amendment to the article, changing the amount to \$5,550,112, which is \$182,500 less than the original amount, which will be drawn from the bottom line.

Moderator Scott read the amendment, which was moved to the floor and seconded.

Mr. Costine said Article #9 is funded from Article #8; however, Article #9 is replenishing what wasn't spent in Article #8. Article #8 had zero tax impact, but Article #9 pays for it. So, there is no zero tax impact. He also noted that a number of Warrant Articles concern funding capital reserve accounts from the anticipated Unassigned Fund Balance (UFB). He defined the UFB and said during his tenure as a Selectman, nothing was funded from the UFB. This is a practice that started after 2001. He said the capital reserve funds are invested but the return on the investments is not good. He noted the importance of having a cushion (the UFB), so the Town does not run out of money. If the UFB is depleted, taxes will be increased to cover the shortfall.

Jack Cannon, Fiddlehead Lane, asked where the reduction in the budget will come from. He encouraged the legislative body to vote no on this amendment.

Kevin Dolan, 219 Shepard Home Road, asked if Mr. Costine was proposing taking money from the UFB and allocating it toward the budget. Mr. Costine explained he is asking to reduce the overall bottom line of the budget, as the Selectmen know there are plenty of reserves available.

Stephen Landau, 662 Candia Road, has been on the Board of Selectmen for many years and pointed out the Town is debt free. He looks at the capital reserve funds as an insurance policy—funds saved to cover potential future problems and issues. He noted that the work on Stevens Hall and the recent snowfall were covered by capital reserve funds. Money does not need to be drawn from the UFB when there are capital reserve funds to cover the associated expenses. The state requires the UFB to be between 5% and 17%. The Town percentage is at 14%. By using the capital reserve funds, taxpayers are not being charged taxes to cover these expenses. He asked the legislative body to support the "insurance policy" of these capital reserve funds.

Andrew Hadik, 135 Chester Street, seconded Mr. Cannon's comments. From 1995 through 2005, the Town and School District embarked on bonds, as there was no long-term plan. The Budget Committee became an elected body to have another set of eyes on the Town's expenditures. He noted the Budget Committee carefully examined the proposed budget. He explained the UFB is funded by budget surplus. The surpluses are far fewer than they were 20 years ago. He said the funds in the UFB do not earn much interest either. Capital reserve funds are spent with the approval of the legislative body, which is not the case with the UFB. The Board of Selectmen can apply to the Department of Revenue Administration to spend these funds, with no input from the legislative body.

Ms. Guilmette noted the Budget Committee goes through the budget line by line. They left no margin in the line items. She noted that Mr. Costine's statements about Articles #8 and #9 were false.

Mr. Costine said he served on the Budget Committee for ten years. He believes there is a fair amount of cushion in the UFB. He also believes in the use of capital reserve funds, but the Town does not need as many as currently exist.

Discussion being ended, the amendment was called. The vote was in the negative. **The Amendment to Article #7 fails.**

The Moderator called for discussion on the Warrant Article. Hearing none, the question was called. The vote was in the affirmative. **Article #7 carries.**

Article #8 – CIP Funding

Special Warrant Article. Shall the Town raise and appropriate the sum of six hundred thousand (\$600,000) to be added to the capital reserve fund known as the Town's *Municipal Capital Improvement Plan Capital Reserve Fund* established at the 2013 Town Meeting.

Estimated Tax Impact: \$0.81
Recommended by Board of Selectmen Tally Vote – 5 yes / 0 no / 0 abstain
Recommended by Budget Committee Tally Vote – 7 yes / 0 no / 1 abstain

The article was moved to the floor and seconded. The Moderator called for discussion. Hearing none, the question was called. The vote was in the affirmative. **Article #8 carries.**

Article #9 – CIP Projects

Special Warrant Article. Shall the Town raise and appropriate the sum of two hundred ninety-five thousand one hundred dollars (\$295,100) for the following projects:

GGB	Post Office Basement Steps & Bulkhead	\$9,600
GGB	Floor Scrubber	\$8,500
GGB	IT Hardware & Software Upgrades	\$6,200
Police	Personal Protective Equipment	\$10,000
Fire	Personal Protective Equipment	\$20,300
Fire	Two (2) Mobile Dispatch Terminals	\$15,000
Fire	Thermal Imagers	\$15,500
Highway	Surveying & Engineering Services	\$15,000
Highway	Loader	\$195,000

and withdraw two hundred ninety-five thousand one hundred dollars (\$295,100) from the *Municipal Capital Improvement Plan Capital Reserve Fund* created for these purposes.

This will be a non-lapsing article per RSA 32:7-a, IV, and will not lapse until the work is complete, or December 31st, 2025, whichever comes first.

Estimated Tax Impact: \$0.00
Recommended by Board of Selectmen Tally Vote – 5 yes / 0 no / 0 abstain
Recommended by Budget Committee Tally Vote – 7 yes / 0 no / 1 abstain

The Moderator called for discussion on the Warrant Article.

Mr. Dolan pointed out what he considered to be an error. *Mobile Dispatch Terminal* should be *Mobile Data Terminal*, which is the industry term. Chief Gladu stated that a Mobile Dispatch Terminal is what the Fire Department uses to communicate with Dispatch and thus the name.

Mr. Dolan proposed an amendment and moved to change Mobile Dispatch Terminals to MDTs in the Warrant Article. The motion was seconded.

The Moderator called for discussion on the Amendment. Hearing none, the question was called. The vote was in the affirmative. **The Amendment to Article #9 carries and the Warrant Article now reads:**

...		
<i>Fire</i>	<i>Two (2) Mobile Dispatch Terminals MDTs</i>	<i>\$15,000</i>

...

The Moderator called for discussion on the Warrant Article as amended.

Royal Richardson, 18 Town Farm Road, asked how much is in this fund. Selectman Myette said the fact sheet provides clarity to the items being discussed at the Town Meeting. It notes the total in the fund as of February 28th, 2023 was \$1,946,643.

Mr. Stage asked if there is a basement in the Post Office and if it is used. Selectman Landau said there is a boiler in the basement that feeds the Post Office and the space upstairs. The company that services the heating unit has asked for the repairs. Mr. Stage asked which floor the floor scrubber is for. Selectman Landau said it is for the MPR floor, which requires a different type of cleaning than other floors in the building. The current scrubber is old and takes months to get parts for repairs.

Mr. Andrew Hadik said the Capital Improvements Plan (CIP) is updated annually and is on the Planning Board website, which includes all backup materials.

Michael Weider explained the intent of Warrant Article #8 is to fund the CIP at the same level it has been funded for approximately the last eight to ten years. The intent of the CIP is to stabilize the tax rate and ensure there are funds set aside to purchase things the Town needs without going into debt. There is approximately \$2.8 million in the UFB.

The Moderator called for further discussion on the Warrant Article. Hearing none, the question was called. The vote was in the affirmative. **Article #9 carries.**

Article #10 – Highway CIP Funding

Special Warrant Article. Shall the Town raise and appropriate the sum of nine hundred thousand dollars (\$900,000) to be added to the capital reserve fund known as the *Highway Capital Improvement Plan Capital Reserve Fund* established at the 2015 Town Meeting with one hundred forty-nine thousand sixty-five dollars (\$149,065) which is the anticipated grant amount this year from the New Hampshire Highway Block Grant to be used to offset this appropriation, two hundred fifty thousand dollars (\$250,000) from the June 30th, 2023 unassigned fund balance to be used to offset this appropriation, and the remainder of five hundred thousand nine hundred thirty five dollars (\$500,935) to be raised through taxation.

Estimated Tax Impact:	\$0.67
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 5 yes / 2 no / 1 abstain</i>

The article was moved to the floor and seconded. The Moderator called for discussion.

Hearing none, the question was called. The vote was in the affirmative. **Article #10 carries.**

Article #11 – Highway CIP Projects

Special Warrant Article. Shall the Town raise and appropriate the sum of seven hundred thirty-eight thousand eight hundred dollars (\$738,800) for the following roadwork in the Town of Chester:

Holman Way	\$59,400
Jennifer Drive	\$257,400
Parker Road	\$79,200
Rand Drive	\$217,800
Halls Village Road	\$125,000
Total	\$738,800

and withdraw seven hundred thirty-eight thousand eight hundred dollars (\$738,800) from the *Highway Capital Improvement Plan Capital Reserve Fund* created for these purposes.

This will be a non-lapsing article per RSA 32:7-a, IV, and will not lapse until the work is complete, or December 31st, 2025, whichever comes first.

Estimated Tax Impact:	\$0.00
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 5 yes / 2 no / 1 abstain</i>

The article was moved to the floor and seconded. The Moderator called for discussion.

Mr. Rutledge asked how the funds are being used, as these roads were redone last year. James Piper introduced himself as the new Supervisor of Roads. He explained the repairs on these roads are only halfway completed and the wearing course needs to be applied in order for the project to be finished.

Discussion being ended, the question was called. The vote was in the affirmative. **Article #11 carries.**

Mr. Cannon moved to take Article #23 out of order. The motion was seconded. The question was called. The vote was in the affirmative. **Article #23 was taken out of order.**

Article #23 – Transportation Improvement Capital Reserve Fund

Special Warrant Article. Shall the Town establish a Transportation Improvement Capital Reserve Fund under the provisions of RSA 261:153 for the purpose of supporting Town transportation improvement, including but not limited to roads, bridges, culverts, electric charging stations, and bike lanes, and further to impose and collect an additional motor vehicle registration fee of up to \$5.00 per vehicle, the entirety of such fees to be placed in this fund, and further to raise and appropriate the sum of \$1 to be placed into this fund. The Board of Selectmen will be named as agents to expend from this fund. If passed, this article will have no tax impact. Ballot vote required.

Tax Impact	\$0.00
------------	--------

Not recommended by Board of Selectmen Tally Vote – 2 yes / 2 no / 1 abstain
Not recommended by Budget Committee

The article was moved to the floor and seconded. The Moderator called for discussion.

Mr. Cannon noted the budget and Warrant Articles have been passed to fund the Highway Department. This Warrant Article has no tax impact but requires a \$5 fee on every car registration. The Board of Selectmen did not support this article. It should have not been presented to the legislative body and he recommended tabling this article.

Mr. Cannon moved to table this article. The motion was seconded. The question was called. The vote was in the affirmative. **Article #23 was tabled.**

Article #12 – Funding Fire Department Apparatus Capital Reserve Fund

Special Warrant Article. Shall the Town raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be added to the Capital Reserve Fund known as the *Fire Department Apparatus Capital Reserve Fund* established at the 2021 Town Meeting. Further to authorize the transfer of twenty-five thousand dollars (\$25,000) from the June 30th, 2023 unassigned fund balance for this purpose with no amount to be raised from taxation.

Estimated Tax Impact: \$0.00
Recommended by Board of Selectmen Tally Vote – 5 yes / 0 no / 0 abstain
Recommended by Budget Committee Tally Vote – 7 yes / 0 no / 1 abstain

The article was moved to the floor and seconded. The Moderator called for discussion.

Hearing none, the question was called. The vote was in the affirmative. **Article #12 carries.**

Article #13 – PACT

Special Warrant Article. Shall the Town raise and appropriate the sum of thirty-eight thousand dollars (\$38,000) for the purpose of providing public, educational, and governmental access television in the Town of Chester. Said funds to be withdrawn from the Special Revenue Fund known as the *“PACT” Fund* established at the 2003 Town Meeting, separate from the General Fund and funded by Comcast subscribers in the Town of Chester. If passed, this article will have no tax impact.

Estimated Tax Impact: \$0.00
Recommended by Board of Selectmen Tally Vote – 4 yes / 0 no / 1 abstain
Recommended by Budget Committee Tally Vote – 7 yes / 0 no / 1 abstain

The article was moved to the floor and seconded. The Moderator called for discussion.

Ms. Theokas thanked the PACT members who have brought programming to the community. A current PACT project is to add closed captioning to their programs. They are doing a great job and she believes the team should be supported.

Mr. Stage asked if PACT is also available online; he was informed that it is. He also asked, by a show of hands, how many people in the room watch PACT.

Discussion being ended, the question was called. The vote was in the affirmative. **Article #13 carries.**

Article #14 – Master Plan

Special Warrant Article. Shall the Town raise and appropriate the sum of eight thousand dollars (\$8,000) to be added to the *Town Master Plan Capital Reserve Fund* established at the 2019 Town Meeting.

Estimated Tax Impact:	\$0.01
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

The article was moved to the floor and seconded. The Moderator called for discussion.

Hearing none, the question was called. The vote was in the affirmative. **Article #14 carries.**

Article #15 – Winter Road Maintenance Fund

Special Warrant Article. Shall the Town raise and appropriate the sum of one hundred five thousand dollars (\$105,000) to be added to the expendable trust fund known as the *Winter Road Maintenance Fund* established at the 2006 Town Meeting and increased at the 2017 Town Meeting for the purpose of plowing, salting, sanding, and general winter road maintenance in the Town of Chester. The Winter Road Maintenance Expendable Trust Fund shall not exceed one hundred five thousand dollars (\$105,000).

Estimated Tax Impact:	\$0.14
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 8 yes / 0 no / 0 abstain</i>

The article was moved to the floor and seconded. The Moderator called for discussion.

Hearing none, the question was called. The vote was in the affirmative. **Article #15 carries.**

Selectman Landau noted that the Board of Selectmen considered proposing an Amendment to increase the amount to \$155,000. However, they decided not to, as they are trying to be responsible in what they ask in taxes and how the funds and the UFB are used. He thanked the legislative body for approving this Warrant Article.

Selectman Landau moved that Article #27 be taken out of order. The motion was seconded. The question was called. The vote was in the affirmative. **Article #27 was taken out of order.**

Article #27 – Renaming of Municipal Complex Improvement Capital Reserve Fund

Shall the Town rename the *Municipal Complex Improvement Capital Reserve Fund*, established in 2006, to the *Municipal Property Improvement Capital Reserve Fund* per RSA 35:16 for the purpose of utilizing funds to improve all Town-owned properties. 2/3rds ballot vote required.

Estimated Tax Impact: \$0.00
Recommended by Board of Selectmen Tally Vote – 5 yes / 0 no / 0 abstain

The Moderator noted that Town Counsel had stated that a ballot vote was not necessary, and that the vote could be conducted by a show of hands, which will be counted.

The article was moved to the floor and seconded. The Moderator called for discussion.

Hearing none, the question was called. The vote was 106 for, 1 against. **Article #27 carries.**

An intermission was called at 7:30 PM.

Mr. Saul Shriber, Fremont Road, moved to not take a break. The Moderator pointed out a break was needed and there were presentations to be made.

Selectman Myette thanked the 300th Anniversary Celebration Committee for their work on the celebration, which was a great success. He invited Committee members Chairman Jean Methot, Rhonda Lamphere, Chris Hadik, Ed Stuart, Sue Rieter, Nancy Jolin, and Jeff Dinopoulos to come up and be recognized.

Selectman Myette commended former Road Agent Mike Oleson for the work he has done over the past 16 years. Mr. Oleson thanked the legislative body for voting for him.

Selectman Myette recognized Dianna Charron for 40 years of service to the Town.

The Moderator resumed the Town Meeting at 7:45 pm.

Article #16 – Legal Costs Expendable Trust Fund

Special Warrant Article. Shall the Town establish an expendable trust fund under the provisions of NH RSA 31:19-a, to be known as the *Legal Costs Expendable Trust Fund* for the purpose of funding any unanticipated increases in the cost of providing legal services over and above those budgeted for and to raise and appropriate the sum of thirty thousand dollars (\$30,000) to be placed in this fund from the June 30th, 2023 unassigned fund balance for this purpose with no amount to be raised from taxation. The *Legal Costs Expendable Trust Fund* shall not exceed thirty thousand dollars (\$30,000).

Estimated Tax Impact: \$0.00
Recommended by Board of Selectmen Tally Vote – 5 yes / 0 no / 0 abstain
Recommended by Budget Committee Tally Vote – 8 yes / 0 no / 0 abstain

The article was moved to the floor and seconded. The Moderator called for discussion.

Kenneth Biel, 3 Croft Lane, asked about the purpose of this fund. He also noted that a large legal cost would be covered by insurance. Selectman D'Angelo explained the Town negotiated a ten-year contract with the Town of Derry for a person to prosecute cases on behalf of the Chester Police Department. The Town also has a similar ten-year contract with Derry for the ambulance service. This fund is to ensure there are adequate funds to cover any potential overages from the Town of Derry for this service.

Mr. Rutledge asked if the prosecutor for the Chester Police Department is being eliminated. Selectman D'Angelo said he retired.

Discussion being ended, the question was called. The vote was in the affirmative. **Article #16 carries.**

Article #17 – Change in Town Meeting Date

Shall the Town effect a change in the date of the annual Town Meeting so that the first session for choice of Town Officers elected by an official ballot and other action required to be inserted on said official ballot shall be held annually on the second Tuesday in May, and the second session for the transaction of other business on a date set by the Selectmen, effective January 1st, 2024.

Estimated Tax Impact:	\$0.00
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>

The article was moved to the floor and seconded. The Moderator called for discussion.

Selectman D'Angelo pointed out it appears the same individuals attend the Town Meeting, regardless of the date. The May date is closer to the end of the fiscal year, which makes it easier to prepare budgets.

Dianna Charron, 297 North Pond Road, noted the same number of participants attend the March and the May Town Meeting. There are 3,782 voters and 120-130 people attend the Town Meeting. So, it makes no difference when the meeting is held.

Discussion being ended, the question was called. The vote was in the affirmative. **Article #17 carries.**

Article #18 – Warfield Road Conservation Easement

Shall the Town place a Conservation Easement on the Town-owned property designated by Map and Lot 004-004-001, consisting of 7.55 acres on Warfield Road in the South Woods, in order to permanently protect said area for nature study and recreation, and to enhance and maintain the scenic, wildlife, and open space that are an intrinsic part of Chester's valuable rural character for the benefit of the Town of Chester and its citizens.

Estimated Tax Impact:	\$0.00
-----------------------	--------

Shall the Town designate the following Town-owned properties, comprising 151.43 acres more or less, as Town Forest per RSA 31:110: Map and Lots 8-14-1, 8-15, 8-16, 8-18-3, 8-18-3A, 8-18-4, and 8-18-4A. Further as per RSA 31:112 to appoint the Conservation Commission as managers of the property.

Estimated Tax Impact: \$0.00
Recommended by Board of Selectmen Tally Vote – 4 yes / 0 no / 1 abstain

The article was moved to the floor and seconded. The Moderator called for discussion.

Mr. Chouinard described the property and why the Conservation Commission wants it to be designated as a Town Forest. It has been identified as a high-ranking prioritized habitat by the New Hampshire Fish & Game Department and is a wetland area. This is undeveloped property due to the topography. He explained that Article #21 can be tabled, if this article passes. Survey work is needed to protect this land, as many parcels in this area are owned by a developer. If this is designated as a Town Forest rather than simply Town-owned land, the Conservation Commission will carry the cost of the surveying. A sign will be erected identifying the property as a Town Forest and acknowledging the voters at this Town Meeting were responsible for it being created.

Mr. Stage asked about the difference in land usage between a Town Forest and conservation land. Mr. Chouinard explained a Town Forest can be designed for timber harvest or for recreation. In this case, the goal is preserving the property for recreational use. The Board of Selectmen approves the use of land such as this. He urged the voters to attend Conservation Commission meetings to provide input as to how this land will be utilized in the future.

Ted Broadwater, 364 Chester Street, a member of the Conservation Commission, pointed out the Town of Chester is 16,700 acres. This parcel is a small portion of the Town to be designated as a Town Forest. It is a shared resource for the Town to enjoy and should be protected.

Mr. Legault asked if the Conservation Commission would be responsible for bringing up changes in the use of this property to the Board of Selectmen and Mr. Chouinard said yes. He asked if the Commission would retain the property for recreational use or if they had another purpose in mind for it. Mr. Chouinard pointed out the track record of the Commission and how they emphasize low-impact recreation.

Mr. Shriber, 194 Jennifer Drive, asked if a fee could be charged for non-residents to use the Town Forest. Mr. Chouinard replied the Conservation Commission has no say in that.

Selectman D'Angelo asked if the Town Forest would be named after anyone. Mr. Chouinard replied there are a number of people in town the Commission would like to recognize, but they have no one in mind.

Selectman Myette noted this is Town land. The intent is to keep it open to the public. By charging a fee, this presents a barrier and this is not the Town's intent.

Mr. Biel expressed his opinion that making the property a Town Forest protects it by state law. There are also laws that protect the Town, if it is used in a negligent way, as long as there is no charge to use it. By charging a fee, it removes the Recreation Immunity and makes the Town liable.

Mr. LaVita noted there was a problem at Wason Pond this summer and the Fire Department had to be called. He noted establishing it as a Town Forest might open the property to people being able to access it for any purpose.

Mr. Weider stated by putting a conservation easement on this property, it takes away the rights of the people to decide to use the land in another fashion in the future (i.e., ballfields, park pavilion). He said the Budget Committee supports the property being left as it is now.

Kristina Snyder, 181 Harantis Lake Road, said this is a tremendous opportunity. If this does not become a Town Forest, it will not be protected for future generations. There are other Town parcels that can be used for other purposes.

Deborah Munson, 382 Haverhill Road, said this property is appropriate for wildlife and nature walks. There are other properties in Town that are suitable for ballfields and gas stations, but this parcel is not suitable for that kind of development, due to the nature of the terrain.

Mr. Weider said it is not true that the property will change if it is not designated as a Town Forest. It will remain Town-owned land and the legislative body would have to vote on any changes in the future.

Mr. Chouinard noted this Warrant Article locks up the property for conservation. If the property is not protected, there is nothing to stop the legislative body from selling it to a high bidder. There is no guarantee that the Town will keep the property in the future.

Mr. Broadwater noted this is not a vote on a conservation easement. It is a vote for the property to become a Town Forest. There is a distinction between the two. An easement does lock up a property in perpetuity. A Town Forest is a different type of agreement.

Selectman Landau noted he abstained as he believes this is something the legislative body needs to decide on. This parcel is less than one percent of all property in the Town of Chester. The Town recently acquired a piece of property from the Noyes family, who owned the land since 1814. He asked the legislative body to consider what the family thought about in 1812.

Discussion being ended, the question was called. The vote was in the affirmative. **Article #20 carries.**

Article #21 – Surveying of Town-Owned Properties

Special Warrant Article. Shall the Town raise and appropriate the sum of thirty thousand dollars (\$30,000) for the purpose of surveying the outer boundaries of the following parcels of Town-owned land: Map and Lots 8-14-1, 8-15, 8-16, 8-18-3, 8-18-3A, 8-18-4, and 8-18-4A. Further to authorize the transfer of thirty thousand dollars (\$30,000) from the June 30th, 2023

unassigned fund balance for this purpose with no amount to be raised from taxation. If Warrant Article #20 passes, this article can be tabled.

Estimated Tax Impact:	\$0.00
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Recommended by Budget Committee</i>	<i>Tally Vote – 7 yes / 1 no / 0 abstain</i>

A motion was made and seconded to table Article #21. The question was called. The vote was in the affirmative. **Article #21 was tabled.**

Article #22 – Funding Historic Building Capital Reserve Fund

Special Warrant Article. Shall the Town raise and appropriate the sum of fifty thousand dollars (\$50,000) to be added to the Capital Reserve Fund known as the *Historic Building Capital Reserve Fund* established at the 2020 Town Meeting. Further to authorize the transfer of fifty thousand dollars (\$50,000) from the June 30th, 2023 unassigned fund balance for this purpose with no amount to be raised from taxation.

Tax Impact	\$0.00
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>
<i>Not Recommended by Budget Committee</i>	<i>Tally Vote – 2 yes / 6 no / 0 abstain</i>

The article was moved to the floor and seconded. The Moderator called for discussion.

Mr. Weider explained the Budget Committee did not support this Warrant Article, since the CIP exists. The CIP should be used instead of capital reserve funds, as it provides the ability to charge impact fees. Building a capital reserve fund circumvents the CIP. The CIP gives the legislative body the opportunity to decide how the funds should be used.

Selectman Landau said there is \$1,600 in this fund for the three historical buildings in Town: Stevens Hall, the library, and the Post Office. Work was done on Stevens Hall for the 300th anniversary, during which a problem was found with the tower. More funds are needed to hire an engineer to examine it and to have the tower repaired. No tax dollars are incurred with this article. This fund serves as an insurance policy. The Board would like to protect these historic buildings.

Jean Methot explained the schoolhouse on Candia Road in 1962 was damaged in a storm and there were no funds to repair it. He noted that having the funds to repair historic buildings is vital.

Mr. Weider said the UFB can be used in emergencies. There is also insurance to cover damage to buildings. There is a cost involved with this article, as any funds left in the UFB at the end of the year could be used to reduce the tax rate. He is opposed to putting funds into a capital reserve account. It takes the legislative body out of the equation and lets the Board of Selectmen make the decision on how to use this fund.

Discussion being ended, the question was called. The vote was in the negative. **Article #22 fails.**

Article # 24 – Readoption of Optional Veterans Tax Credit

Shall the Town approve the readoption of the Optional Veteran’s Tax Credit (RSA 72:28 II) to allow for the expansion of the criteria needed to qualify for the Optional Veteran’s Tax Credit of \$750 to now include those service members that are currently serving and have not yet been honorably discharged from the armed services. The readoption of the Optional Veteran’s Tax Credit, if approved, would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements but as of April 1, 2023, it would expand the eligibility requirements to now include those individuals that have not yet been discharged from active service. If this Article does not pass the Optional Tax Credit would revert to the Standard Veteran Tax Credit under RSA 72:28-I, and as of April 1, 2023, the Standard Veteran Tax Credit would be in place and reduce the Veteran Tax Credit from \$750 to \$50 per year.

Tax Impact \$0.00
Recommended by Board of Selectmen Tally Vote – 5 yes / 0 no / 0 abstain

The article was moved to the floor and seconded. The Moderator called for discussion.

Hearing none, the question was called. The vote was in the affirmative. **Article #24 carries.**

Article #25 – Readoption of All Veterans Tax Credit

Shall the Town approve the readoption of the All Veteran’s Tax Credit (RSA 72:28.b) to allow for the expansion of the criteria needed to qualify for the All Veteran’s Tax Credit of \$750 to now include those service members that are currently serving and have not yet been honorably discharged from the armed services. The readoption of the All Veteran’s Tax Credit, if approved, would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements of (RSA 72:28.b) but as of April 1, 2023, it would expand the eligibility requirements to now include those individuals that have not yet been discharged from active service. If this Article does not pass the All Veteran Tax Credit would revert to the Standard Veteran Tax Credit under RSA 72:28-I, and as of April 1, 2023, the Standard Veteran Tax Credit would be in place and reduce the Veteran Tax Credit from \$750 to \$50 per year.

Tax Impact \$0.00
Recommended by Board of Selectmen Tally Vote – 5 yes / 0 no / 0 abstain

The article was moved to the floor and seconded. The Moderator called for discussion.

Hearing none, the question was called. The vote was in the affirmative. **Article #25 carries.**

Article #26 – Funding Municipal Improvement Capital Reserve Fund

Special Warrant Article. Shall the Town raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the *Municipal Complex Improvement Capital Reserve Fund* established in 2006. Further to authorize the transfer of ten thousand dollars (\$10,000) from the June 30th, 2023 unassigned fund balance for this purpose with no amount to be raised from taxation.

Estimated Tax Impact: \$0.00
Recommended by Board of Selectmen Tally Vote – 5 yes / 0 no / 0 abstain
Not Recommended by Budget Committee Tally Vote – 3 yes / 5 no / 0 abstain

The article was moved to the floor and seconded. The Moderator called for discussion.

Mr. Weider noted the Budget Committee did not support this article, as it should be funded through the CIP instead of a capital reserve fund. He stated this fund no longer exists, as Article #27 renamed this fund.

Ms. Harris asked if since the fund has been renamed, can these funds be used outside of the Town Offices? If so, which properties could it potentially be used for? Selectman Landau said yes, it can be used for other properties, but the balance in the fund is \$815. Ms. Harris asked if this is a loophole to use on properties other than the Town Offices. Selectman Myette said it is not a loophole. The fund was renamed so a number of buildings could be included, not just the Town Offices. There are 108 structures in Town that could be covered by this fund. It is generally considered an emergency fund. Ms. Harris asked if there are specific properties targeted by this fund. Selectman Landau said there have been leaks in the Town Offices that have not been covered by the insurance company to this point. This fund would cover any Town-owned structures, but there are no specific projects.

Ms. Guilmette reiterated the fund cited in this article does not exist, so it can't be moved forward. She moved to table the article and it was seconded.

The question was called. The vote was in the affirmative. **Article #26 was tabled.**

Article #28 – Reports

To hear the reports of Agents, Auditors, and Committees of Officers heretofore chosen and pass any vote relating hereto.

To transact any other business that may legally come before the Town.

The Moderator reported he believes there should be term limits for moderators. He has been the moderator for 35 years and his predecessor had a life appointment. He will not run for reelection and expressed his gratitude to the town clerks, election officials, police chiefs, officers, and all people who make it possible for Chester to conduct free elections and to discuss how the political process is conducted in the Town. He would like to give someone else the honor of serving as moderator, although he will conduct the next Town Meeting.

A motion was made and seconded to adjourn the meeting.

A point of order was made regarding the need to continue the meeting to March 28th. The meeting stands not adjourned until after the Town elections.

The Moderator reiterated that all newly elected officials should contact him or the Town Clerk to be sworn in after the March 28th elections.

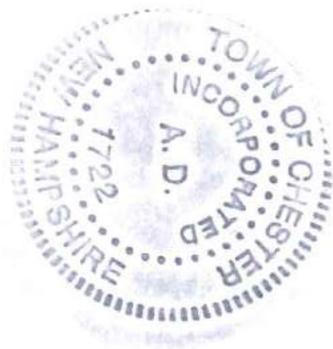
A True Copy.

Attest:

Elizabeth Lufkin

Elizabeth Lufkin, Town Clerk

Minutes taken by Beth A. Hanggeli



Town of Chester Contact Information

Assessing Department Jean Packard and Scott Marsh Email: JPackard@ChesterNH.org	887-3636 x104
Budget Committee Ephraim Dobbins, Chair Email: ephraim.dobbins@gmail.com	
Building Inspector/Code Enforcement Officer Myrick Bunker Email: MBunker@ChesterNH.org MaryBeth Clough, Administrative Assistant Email: MClough@ChesterNH.org	887-3636 x101 887-3636 x111
Cable TV 20 & 21 Bob Grimm Email: info@chesterctv.com	
Chester Historical Society Lynn Rockwell, President Email: chester1722nh@gmail.com	
Chester Kitchen Email: ChesterBOS@ChesterNH.org	887-3636 x114
Chester Community Food Pantry Cindy McLaughlin, Coordinator	887-4626
Chester Seniors David LaVita, President Email: ChesterSeniors@ChesterNHREC.org	887-3636 x100
Clothes Closet Wednesdays 7pm – 9pm; Saturdays 1pm – 3pm	
Conservation Commission Victor Chouinard, Chair Email: VChouinard@gsinet.net	
Emergency Management Philip R. Gladu, Director Email: Philip.Gladu1@gmail.com	339-3377
Finance Office Joanne Smith, Finance Director Email: JSmith@ChesterNH.org Marianne Duffy, Finance Officer Email: MDuffy@ChesterNH.org	887-3636 x103 887-3636 x102
Fire Department Philip R. Gladu, Fire Chief Email: PGladu@ChesterNHFD.com Duty Officer Fire Warden	887-3878 339-3377 339-3377 887-3878

Town of Chester Contact Information | 2023

Great Hill Cemetery	
John Colman, Chair	887-3150
Darrell F. Quinn	887-3546
Health Officer	300-0283
John Dalrymple Email: JDalrymple@ChesterNH.org	
Highway Department	887-2133
James Piper, Supervisor of Roads	
Highway Safety	887-2080
Aaron P. Berube, Police Chief Email: ABerube@ChesterNHPolice.org	
Library	887-3404
Kandace Knowlton, Director Email: ChesterPublicLibrary@gmail.com M/W 3pm-8 pm; Tu/Th 10am-8 pm; Fr 1pm-5 pm; Sat 10am-2pm (July-Aug closed Sat.)	
Maintenance	303-2151
Paul Cavanaugh, Maintenance Director Email: Maintenance@ChesterNH.org	
Planning Department	887-3636 x105
Andrew Hadik, Town Planner Email: AHadik@ChesterNH.org	
Police Department	887-2080
Aaron P. Berube, Police Chief Email: ABerube@ChesterNHPolice.org	
Police Department (Derry)	432-6111
Post Office (Chester)	887-3798
Post Office (Derry)	432-7835
Recreation Department	887-3636 x100
Corinna Reishus, Director Email: CREishus@ChesterNH.org	
Rockingham County Sheriff's Office	679-2241
Selectboard's Office	887-3636 x114
Janis A. Jalbert, Office Manager Email: JJalbert@ChesterNH.org	
Tax Collector/Town Clerk	887-3636 x108
Justine Celentano, Town Clerk/Tax Collector Email: JCelentano@ChesterNH.org Barbara Cannon, Deputy Town Clerk Email: BCannon@ChesterNH.org Melanie Parker, Assistant Town Clerk Email: MParker@ChesterNH.org M-W - 8am to 2pm, Tu-Th -10am to 6pm, Friday closed	
Town Administrator	887-3636 x131
Debra H. Doda, Town Administrator Email: DDoda@ChesterNH.org	

Town of Chester Contact Information | 2023

Town Facilities (scheduling)	887-3636 x100
Transfer Station Stacy Manfrates, Foreman Email: SManfrates@ChesterNH.org Wednesday – 5:00pm to 7:30pm; Saturday - 7am to 2pm	851-0607
Treasurer Rhonda Lamphere	887-4277
Village Cemetery Aaron Mansur, Trustee	505-1123
Wason Pond Commission Chris Hadik, Chair Email: The Clockery@msn.com	
Welfare Department Janis A. Jalbert, Welfare Director Email: JJalbert@ChesterNH.org	887-3636 x114
Wilcomb Townsend Trust Dianna Charron	887-2172
Zoning Board of Adjustment Nancy Hoijer, Administrative Assistant Email: NHoijer@ChesterNH.org	887-3636 x113

Town of Chester Observed Holidays – 2024-2025

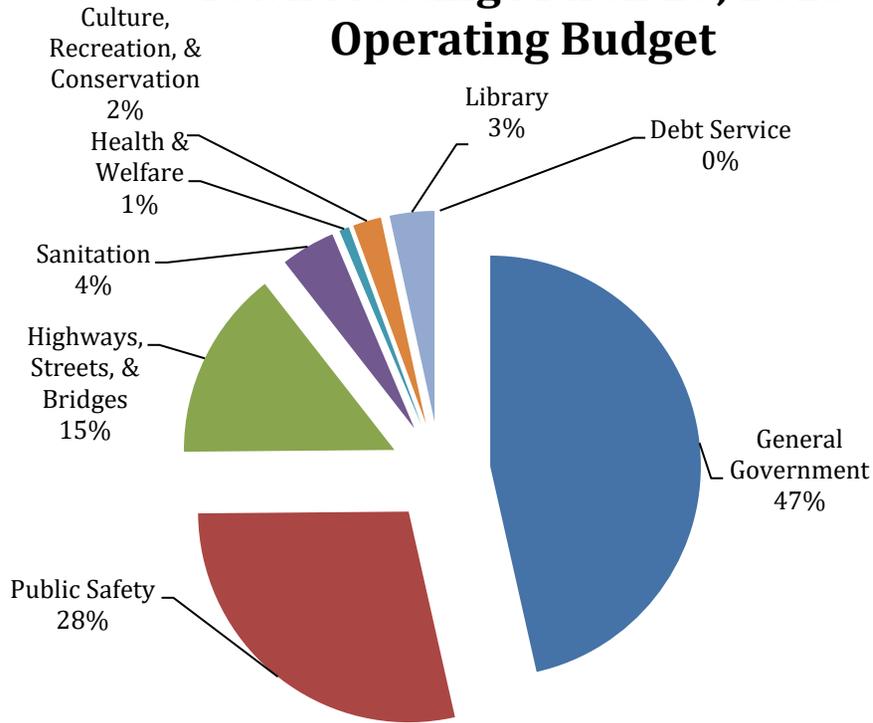
Monday, May 27, 2024	Memorial Day
Thursday, July 4, 2024	Independence Day
Monday, September 2, 2024	Labor Day
Monday, October 14, 2024	Columbus Day
Monday, November 11, 2024	Veterans Day
Thursday, November 28, 2024	Thanksgiving Day
Friday, November 29, 2024	Day after Thanksgiving
Wednesday, December 25, 2024	Christmas Day
Wednesday, January 1, 2025	New Year’s Day
Monday, January 20, 2025	Martin Luther King, Jr./Civil Rights Day
Monday, February 17, 2025	Presidents Day

Index

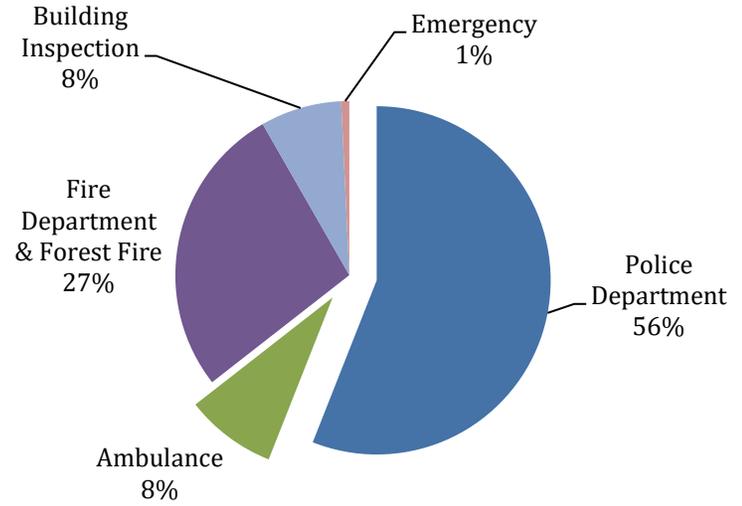
Title	Page #s	Section Color
Actual and Budgeted Expenses	31-50	Green
Assessing Department	131-134	White
Balance Sheet (governmental funds)	76	Blue
Boston Post Cane Recipients	4	White
Budget (MS-737)	51-64	Green
Budget Committee Report	120-122	Blue
Building Inspections/Code Enforcement	161-162	White
Chester Historical Society	175-177	White
Chester Lions Club	216	White
Chester Public Library	181-183	White
Chester Senior Citizens	184-187	White
Conservation Commission	211-215	White
Dedication of Town Report	3	White
Elected Town Officials and State Representatives	7	White
Emergency Management	160	White
Expenditures Summary (“Actual & Budget Expenditures Summary”)	30	Green
Fiduciary Funds - Statement of Net Position	80	Blue
Finance Department	126	White
Fire Department	153-159	White
General Fund Statement of Revenues and Expenditures	78	Blue
Great Hill Cemetery	144-146	White
Highway Department (see “Supervisor of Roads”)	166-167	White
Highway Safety Committee	163-165	White
Holidays, Town of Chester Observed	246	White
In Memoriam	2	White
Independent Auditors’ Report	65-67	Blue
Index	247-248	White
Maintenance Department	168	White
Management’s Discussion & Analysis	68-73	Blue
MS-535 Financial Report of the Town Budget	81-89	Blue
MS-9 Report of Trust & Capital Reserve Funds	90-102	Blue
MS-10 Report of Common Trust Fund & Capital Reserve Fund Investments	103-104	Blue
PACT (Public Access Community Television)	188-189	White
Planning Board	135-138	White
Police Department	147-152	White
Reconciliation (governmental funds)	77	Blue
Reconciliation of Statement of Revenues, Expenditures & Changes in Fund Balance	79	Blue

Title	Page #s	Section Color
Recreation	178-180	White
Recycling & Solid Waste Committee	169-173	White
Revenues Detail (“Anticipated Revenues”)	29	Green
Revenues Summary (“Budget Revenues Summary”)	28	Green
Selectboard Report	11-14	White
Southern New Hampshire Planning Commission	140-141	White
Spring Hill Farm	190-192	White
Statement of Activities	75	Blue
Statement of Net Position	74	Blue
Statement of Revenues, Expenditures & Changes in Fund Balance	78	Blue
Supervisors of the Checklist	125	White
Supervisor of Roads	166-167	White
Table of Contents	5-6	White
Tax Collector’s Report (Financial)	114-116	Blue
Tax Rate Calculation	117	Blue
Tax Rate History	118	Blue
Town Administrator	15	White
Town Clerk/Tax Collector’s Report (Narrative)	123-124	White
Town Clerk’s Report (Financial)	119	Blue
Town Fair 2023	196-198	White
Town Meeting Minutes March 16 th and March 28 th , 2023	222-243	White
Town Officials & Departments	8-10	White
Town of Chester Contact Information and Observed Holidays 2024 – 2025	244-246	White
Treasurer’s Report	127-128	White
Trustees of the Trust Funds	129-130	White
Vendor Payment Listing 7/1/2022-6/30/2023	105-113	Blue
Village Cemetery	142-143	White
Vital Statistics (Marriages, Births, Deaths – 2023)	217-221	White
Warrant Articles	16-27	Green
Wason Pond Commission	193-195	White
Wilcomb Townsend Home Trust Fund	174	White
Zoning Board of Adjustments	139	White

Town Meeting March 16, 2023 Operating Budget



Public Safety



General Government

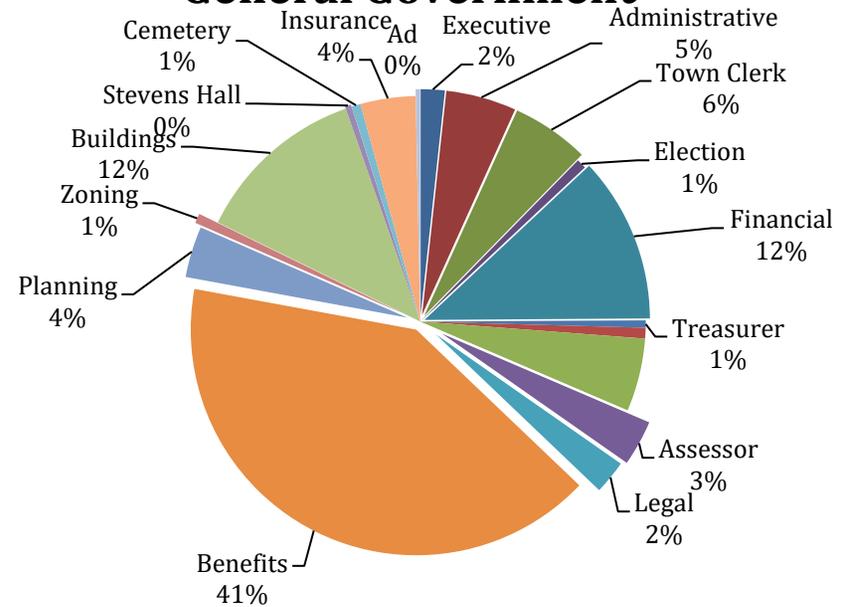




Photo Courtesy Of Deborah Chaze