

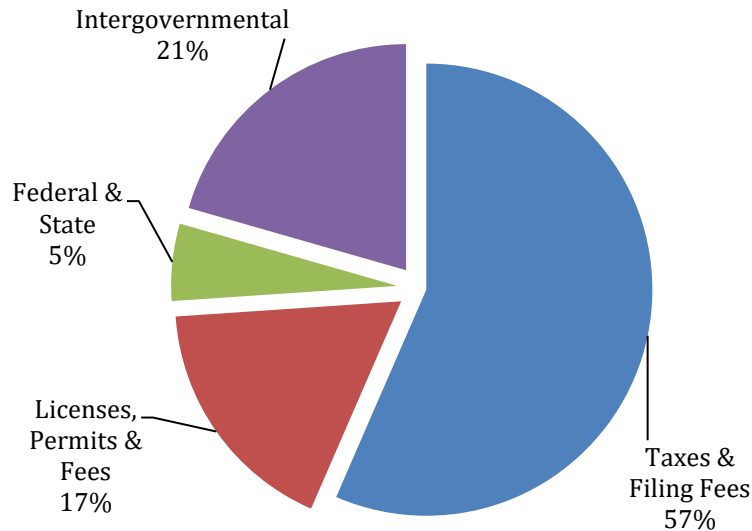
**Town of Chester  
Annual Report  
For the Fiscal Year Ending  
June 30<sup>th</sup>, 2022**



**March 14<sup>th</sup>, 2023 Town Elections  
March 16<sup>th</sup>, 2023 Town Meeting**

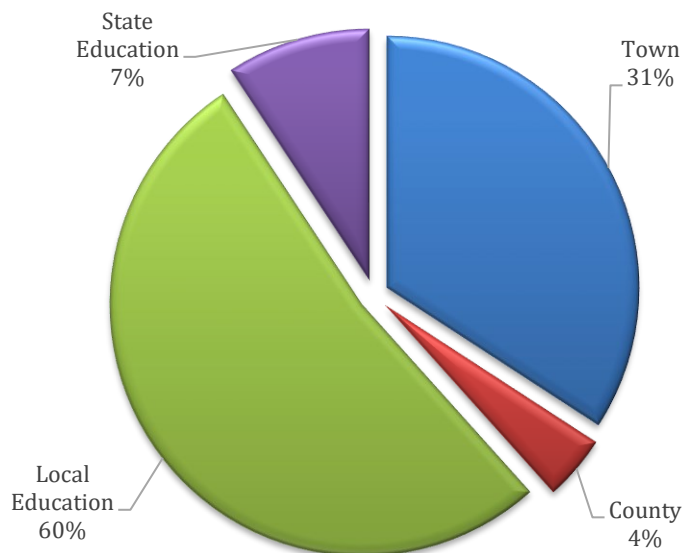
## Revenues & Tax Rate as per March 10, 2022 Town Meeting (last year)

### Revenues Year Ending 6/30/2022



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 and Town Budget in March.

### Tax Rate Percentages of \$21.40 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 March 16<sup>th</sup>, 2023 will affect the Town's portion in the 2023 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, 2022

*With grateful appreciation from the  
Board of Selectmen,*

*Printed by*

Ram Printing

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

Jeremy Owens, Selectman

Steve D'Angelo, Selectman

Stephen O. Landau, 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.

*Joanna Rose (Miceli) Passanise 1940-2022*

*Margaret R. Jenkins 1952-2022*

*Frederick Gilbert Price 1937 – 2022*

*Larry W. LeClair 1935 – 2022*

*Robert James Cave 1964 – 2022*

*Shawn P. Rioux 1964 – 2022*

*Victor L. Young 1954-2022*

*Raymond P. Morneau, Jr. 2022*

*Jeanette Spiegelman 2022*

*Steven W. Dunlop 1961-2022*

*Barbara June Rice 1939-2022*

*Lloyd Healey 1935-2022*

*William A. King 1942-2022*

*Susan A. Perreault 1959-2022*

*Koury R. Machado 2022*

*Leona O'Brien-Stanley 1965-2022*

*John Howell 1944-2022*

*Anne C. Demars 1938-2022*

*Mary M. Miriam O'Brien 1919-2022*

*Edward Menzel Jr. 1963-2022*

*Oliver Scott 2013-2022*

*Gary B. "Buff" Lake 1956 -2022*

*Rita Magoon 2022*

*Howard Dmytro 2022*

*John Victor Sliwerski 1959-2023*

*Richard W. Bellemore 1952-2023*

*Tim Murray 1961-2023*

*Heribert Hartl 2023*

*Miriam Holmwood 1930-2023*



**Dedication of the Town of Chester Annual Report  
To Its 300<sup>th</sup> Anniversary (1722 – 2022)**

*In 1719, about eighty persons, chiefly from Portsmouth and Hampton, formed an association, for the purpose of securing a tract of land in the "Chesnut Country" (so called) and stationed three men upon this tract, to hold possession until they should procure a lawful title. After considerable difficulty they obtained a grant of land, ten miles square. Immediately the settlement was commenced by several persons from Rye and Hampton, among whom were Samuel Ingalls, Jonathan Goodhue, Jacob Sargent, Ebenezer Dearborn, Robert Smith, E. Colby and S. Robie, who contributed largely to the permanent success of the enterprise. On the 8th of May, 1722 the township which had hitherto been called Cheshire, was incorporated under its present name (Fogg, 1875).*

In the 300 years since Chester was incorporated, the population has grown from those first eighty to over five thousand, and those residents have gone to a half dozen wars, built multiple schools, churches, businesses, and homes, and seen countless changes. We've gone from horse to carriage to train to car to plane to spaceships – wood to steam to hydro to gasoline to nuclear - abacus to adding machine to calculator to room-sized mainframes to tiny little computers you can hold in the palm of your hand. And yet as Jean-Baptiste Alphonse Karr said, "plus ça change, plus c'est la même chose".

The Town report still lists the costs to maintain our roads (\$2,073.26 in 1836), schools (\$1,203.04 in 1872), Library (\$150 in 1900), cemeteries (\$21.20 in 1921), and Police Department (\$78.10 in 1939). We have, however, stopped talking about the costs of molasses (\$0.56/gallon in 1868), moth extermination (\$150 in 1956), and the liquor agent (\$98 in 1859).

What will we be reporting on in 2322?

Our thanks go out to every member of the 300th Anniversary Committee who served from its inception in 2017 to its conclusion in 2022 –

Tim Bortz  
Jack Cannon  
Jeff Dinopoulos  
Chris Hadik

Nancy Jolin  
Stephen Landau  
Ed Karjala  
Rhonda Lamphere

Jean Methot  
Judith Pepper  
Sue Rieter  
Ed Stuart

And to you, the residents of Chester, for your generosity towards and participation in this once in a lifetime event. Here's to the next 300 years.

## Recipients of the Boston Post Cane

### History of the Boston Post Cane

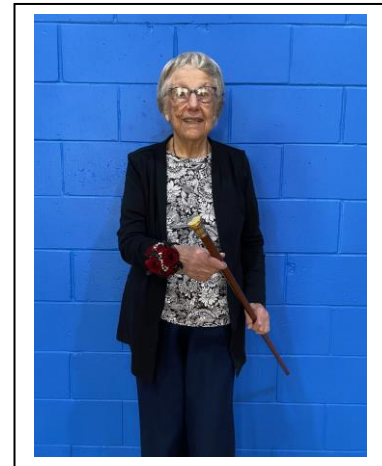
"The original Boston Post Canes were made in 1909 by the Boston Post newspaper and sent to 431 towns in New England with the intention that they be presented to the oldest male resident of the town (women may have gained the right to vote in 1920 but they were not eligible to receive the cane until 1930!)." (*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 Ruge**  
**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**  
**Millie Bennett**



***Chester's Boston Post Cane Holder***

*Chester's Eldest Resident, Millie Bennett was presented with the Boston Post Cane in the Multipurpose Room amongst family and friends on January 10, 2023.*



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### Elected Town Officials

#### ***Board of Selectmen***

Charles F. Myette, Chair	2025
Jeremy Owens, Vice-Chair	2023
Stephen M. Couture	2024
Stephen D'Angelo	2023
Stephen O. Landau	2024

#### ***Town Clerk/Tax Collector***

Elizabeth Lufkin	2023
------------------	------

#### ***Treasurer***

Rhonda L. Lamphere	2023
--------------------	------

#### ***Town Moderator***

Michael J. Scott	2024
------------------	------

#### ***Road Agent***

Michael Oleson	2023
----------------	------

#### ***Trustees of the Trust Funds***

Thomas J. Paton	2025
Colin Costine	2023
Richard LeBlanc, Jr.	2024

#### ***Budget Committee***

Michael A. Weider, Chair	2023
Ephraim Dobbins, Vice-Chair	2025
Kathy Guilmette	2023
Jack Cannon	2023
Ronald James McKinnon Jr.	2024
Charlotte Lister	2024
Sabrina Harris, ex-officio, School Board	
Stephen D'Angelo, ex-officio, Board of Selectmen	

#### ***Supervisors of the Checklist***

Dianna Charron, Chair	2023
Sara Jane Bibeau	2028
Leslie Packard	2026

#### ***Library Trustees***

Mary Beth Ditoro, Chair	2024
Mary Jennings	2023
Deb Munson, Treasurer	2025
Mary Richardson, Co-Treasurer	2025
Beth Swanson, Secretary	2024

#### ***Great Hill Cemetery Trustees***

John Colman, Chair	2023
Chris Carolan, Treasurer	2026
Penny J. Henderson, Secretary	2027
Mark Elliott Keddy	2024
Darrell F. Quinn	2025

#### ***Village Cemetery Trustees***

Aaron Mansur, Chair	2023
Jessie Mansur	2024
Richard Omar Bellmore	2025

#### ***Wilcomb Townsend Trustees***

Genevieve Rowell	2024
Dianna Charron	2025
Jocelyn Grady	2026
Lorna Hazelton	2027
Beth Swanson	2023

### 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

### *300<sup>th</sup> Anniversary Committee*

Jean Methot, Chair  
Chris Hadik, Vice Chair  
Rhonda Lamphere, Treasurer  
Jeff Dinopoulos  
Nancy Jolin  
Sue Reiter  
Ed Stuart

### *Agricultural Commission*

Cindy LeBlanc, Chair

### *Assessing Department*

Jean Packard, Assistant Assessor  
Scott Marsh, MRI

### *Building Inspector/Code Enforcement*

Myrick Bunker  
Caroline Wilson

### *Chester Historical Society*

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

### *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

### *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  
James Fleckenstein  
Bryant Fitzgerald  
Michael Gilbert  
Scott Haggart  
Taylor Lacey  
TJ Lannan  
Pattie MacIsaac  
Scott Newnan  
Loran Sheley  
Rob Varsalone  
Tara Ingalls, Office Manager

### *Health Officer*

John Dalrymple

### *Highway Department*

Michael Oleson, Road Agent  
Jack Myers  
James Piper

### *Highway Safety Committee*

Aaron Berube, Police Chief, Chairman  
Andrew Hadik, Town Planner, Vice-Chair  
Myrick Bunker, Building Inspector  
Paul Cavanaugh, Maintenance Director  
Phil Gladu, Fire Chief



Sharon Locke, SAU Superintendent  
 Jean Methot, Chester Historical Society  
 Michael Oleson, Road Agent

## *Joint Loss Management & Safety Committee*

Phil Gladu, Fire Chief, Chair  
 Corinna Reishus, Recreation Director, Vice-Chair  
 Aaron Berube, Police Chief  
 Myrick Bunker, Building Inspector/ Code Enforcement Officer  
 Paul Cavanaugh, Maintenance Director  
 John Dalrymple, Groundskeeper/Health Officer  
 Debra Doda, Town Administrator  
 Marianne Duffy, Finance Officer  
 Andrew Hadik, Town Planner  
 Elizabeth Lufkin, Town Clerk/Tax Collector  
 Michael Oleson, Road Agent  
 Caroline Wilson, Secretary

## *Maintenance Department*

Paul Cavanaugh, Maintenance Director  
 John Dalrymple, Grounds  
 Stacy Manfrates, Housekeeping  
 Emma Ragnarsson  
 Russell Plater

## *Planning Board*

Brian L. Sullivan, Chair  
 Evan B. Sederquest, Vice-Chair  
 Elizabeth B. Richter  
 Rick Snyder  
 Michael A. Weider  
 Dana Theokas, 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  
 Steven Ranfos, Derry PD Prosecution

Jennifer Kirsch, Office Manager  
*Full-Time Police Officers*  
 Will Sable, Staff Sergeant  
 Andrew DiPerri, Corporal  
 Randy Kerkman, Corporal  
 Trevor Gardner, Patrol Officer  
 Matthew Higgins, Patrol Officer  
 Michael Kehoe, Patrol Officer  
 Timothy Therrien, Patrol Officer

## *Part-Time Police Officers*

Todd Crumb, Patrol Officer  
 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  
 Steve D'Angelo, BOS Liaison  
 Dana Theokas, School Board Liaison  
 Katelyn Holland, Volunteer

## *Recreation Commission*

Kathy Dircks, Chair  
 David Webster, Vice-Chair  
 Marie Davies  
 Mark Desiderio  
 Corinna Reishus, Recreation Director

## *Recycling & Solid Waste Committee*

Andrew Hadik

## *School Superintendent*

Dr. Sharon Locke

## *Spring Hill Farm Advisory Committee*

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

Ted Broadwater, Conservation, Alternate  
Colin Costine, Alternate  
Chuck Myette, Member at Large  
Joe Biedrzycki, Member at Large  
Kim Rairdon, Member at Large  
Kristina Snyder, Conservation  
Ted Broadwater, Conservation, Alternate  
Stephen O. Landau, Selectmen's Liaison

### *Spring Hill Farm Trustees*

Chuck Myette, Chairman  
Cindy LeBlanc  
Richard J. LeBlanc, Treasurer

### *Town Administrator*

Debra H. Doda

### *Town Clerk/Tax Collector*

Liz Lufkin, Town Clerk/Tax Collector  
Barbara Cannon, Deputy Town Clerk  
Justine Celentano

### *Transfer Station*

Paul Cavanaugh, Maintenance Director  
Stacy Manfrates, Foreman  
Robert Crane  
Thomas Connelly  
Anna Darling  
Shelly Grass  
Garrett Horigan  
Darrell F. Quinn  
Esai Theokas

### *Treasurer*

Rhonda Lamphere, Treasurer

### *Wason Pond Commission*

Chris Hadik, Member at Large, Chairman  
David Webster, Recreation, Vice-Chair  
Chuck Myette, Board of Selectmen  
Kathleen Neff Ragsdale, Conservation  
Kristina Snyder, Conservation  
Kathy Dircks, Recreation  
Sandra Wright, Member at Large  
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  
Rick Snyder, Planning Board  
Representative  
Jason Walsh, Alternate  
Nancy Hoijer, Administrative Assistant

## Selectmen's Report

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

Weekly Meetings:  
Most Thursdays, 7pm  
Main Meeting Room

---

**2022** was a historic year for Chester as we celebrated our Tricentennial! This year, we dedicate this annual report to memorialize our celebration activities and to honor the town folk that have been working so hard for years to organize and orchestrate the wonderful celebration. In particular, the Board of Selectmen would like to thank Jean Methot, who ten years ago, stood up at Town Meeting and requested that we establish a fund to help pay for a fitting celebration. Jean and his committee members, Rhonda Lamphere, Nancy Jolin, Ed Stuart, Sue Rieter, Jeff Dinopoulos, and Chris Hadik pulled off a yearlong **"Schedule of Events"** beginning with a Spectacular Gala Ball and ending with an unbelievable Grand Finale Festival with a Mega Parade, a town fair, and fireworks. Of course, this would not have been possible without all of the hundreds of volunteers (too numerous to list) and to the generous people of Chester. Thank you all.

The Board of Selectmen is comprised of five members, each elected on a staggered basis for a three-year term: Chairman Charles Myette (2025), Vice-Chairman Jeremy Owens (2023), Selectman Steve D'Angelo (2023), Selectman Steve Couture (2024), and Selectman Steph Landau (2024). The Board meets on Thursday nights at 7:00 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 occasion by computer or smartphone on Zoom, and available to stream on the Town's "Video On Demand" website.

During the 2022 fiscal year the Board of Selectmen tackled several significant issues including but not limited to: the 300<sup>th</sup> proclamations and celebrations, Stevens Hall maintenance, road reconstruction projects, local Town elections, and coming back to in person meetings.

One of our highlighted successes during the fiscal year was the much-needed reconstruction through the Capital Improvement Program (CIP) of several roads and culverts and the transition of a Road Agent position to a Supervisor of Roads. This becomes a historic event because the Town voted to transition from an elected Road Agent to an appointed Supervisor of Roads signaling a change in operations for the Town's Highway Department. **We would like to thank Agent Mike Oleson** for all that he has done for the Town as he retires from the Road Agent position, where he has made our roads safe and a priority. We wish him all the best.

We were also fortunate this year to have received grants totaling \$773,271 for stormwater, bridge and highway projects from the American Rescue Plan Act (\$551,714), and the Bipartisan Infrastructure Act (Highway \$125,620 and Bridge \$95,937). The funds are being used to fund drainage issues on Carlin Drive and Cole Road.

We also have a healthy Unassigned Fund and Capital Improvement Program (CIP) 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 BOS, 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.

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

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

Respectfully submitted,

Charles F. Myette, Chairman  
Jeremy C. Owens, Vice-Chairman  
Stephen L. D'Angelo, Selectman  
Steven M. Couture, Selectman  
Stephen O. Landau, Selectman

**Honorary Appointments**

**Inspector of Grist Mills, Factories, and Sawmills**

Richard Bellemore

**Sealer of Weights and Measures**

Colleen Towle

**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](mailto:DDoda@ChesterNH.org)

---

It's my pleasure to be able to submit my 4<sup>th</sup> annual report to the residents of Chester as your Town Administrator.

Town Elections and Town Meeting "returned" to March in 2022 – when I say returned, I actually mean happened for the first time since the Town voted to move them from May in 2019. (I believe we all know what prevented us from meeting indoors in 2020 and 2021 – but that appears to be water under the bridge at this point.) That said, if you look at the Warrant, Article #17 asks if the Town wants to move Elections and Town Meeting back to May.

The original reasoning for the Budget Committee's request to move them to March was in order that the Town and School budgets could be considered contemporaneously, which would be positive, but it's had some negative impacts as well. Department Heads now start preparing their budgets in September, when only two months' worth of the fiscal year's expenditures are known, and need to estimate what Town services will be costing almost two years in the future. With the Town's growth, the constantly fluctuating rate of inflation, and the soaring price of energy, even the most educated estimate can be wildly inaccurate that far in advance. Moving Elections and Town Meeting back to May – closer to the end of the Fiscal Year – will allow winter to wind down, give us a couple months' more information to go on, and take some of the pressure off of the Budget Committee.

Two projects we're involved in right now are the updates of the Town's Hazard Mitigation and Emergency Operations Plans, both dating back to 2016. Due to the efforts of our Emergency Management Department (Fire Chief Gladu and Town Clerk Lufkin), we managed to procure grants to handle the associated expenses, and both projects are moving along well. All Departments continue to apply for and receive grants to assist with the cost of providing services to the Town. And digitizing documents for easier access by the Public is an ongoing process.

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



**2023-2024 Proposed Warrant & Budget**

**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 14<sup>th</sup> day of March 2023, at 7:00 AM to act on Articles 1 through 4. The polls will close at 7:00 PM. After the ballots are counted, the Meeting will continue on Thursday, the 16<sup>th</sup> day of March 2023, at 6:00 PM in the Chester Multipurpose Room. Articles 5 through 28 will be taken up at that time.**

**Article #1 - Elections**

To choose all necessary Town Officials for the ensuing year.

**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.

**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.

**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.

### 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>

### 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>

### 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
<b>General Government</b>	\$2,660,862	\$2,660,862
<b>Public Safety</b>	\$1,647,824	\$1,647,824
<b>Highways, Streets, Bridges</b>	\$829,853	\$829,853
<b>Sanitation</b>	\$235,999	\$235,999
<b>Health &amp; Welfare</b>	\$41,272	\$41,272
<b>Culture &amp; Recreation</b>	\$315,794	\$315,794
<b>Conservation &amp; Eco. Dev.</b>	\$5,506	\$5,506
<b>Debt Service</b>	\$2	\$2

<b>Total Appropriation</b>	<b>\$5,732,612</b>	<b>\$5,732,612</b>
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Estimated Tax Impact: \$7.72  
*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

## 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

## 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 31<sup>st</sup>, 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

## 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>

### 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
<b>Total</b>	<b>\$738,800</b>

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 31<sup>st</sup>, 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>

### 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 30<sup>th</sup>, 2023 unassigned fund balance for this purpose with no amount to be raised from taxation.

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

*Recommended by Budget Committee*

*Tally Vote – 7 yes / 0 no / 1 abstain*

### 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*

### 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

*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*

### 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

*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*

### 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 30<sup>th</sup>, 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
<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>

#### **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 1<sup>st</sup>, 2024.

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

#### **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
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>

#### **Article #19 – Pomp Road Conservation Easement**

Shall the Town place a Conservation Easement on the Town-owned property designated by Map and Lot 002-028-001, consisting of 66.37 acres with frontage on Pomp 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 Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>

#### **Article #20 – Creation of Town Forest**

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

### **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 30<sup>th</sup>, 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  
*Recommended by Board of Selectmen* Tally Vote – 5 yes / 0 no / 0 abstain  
*Recommended by Budget Committee* Tally Vote – 7 yes / 1 no / 0 abstain

### **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 30<sup>th</sup>, 2023 unassigned fund balance for this purpose with no amount to be raised from taxation.

Tax Impact \$0.00  
*Recommended by Board of Selectmen* Tally Vote – 5 yes / 0 no / 0 abstain  
*Not Recommended by Budget Committee* Tally Vote – 2 yes / 6 no / 0 abstain

### **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*

**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
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>

**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
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 5 yes / 0 no / 0 abstain</i>

**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 30<sup>th</sup>, 2023 unassigned fund balance for this purpose with no amount to be raised from taxation.

Estimated Tax Impact:	\$0.00
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*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*

**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*

**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.

*Charles Myette*

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Charles F. Myette, Chairman

*Steven M. Couture*

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Steven M. Couture, Vice-Chairman

*Stephen D'Angelo*

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Stephen D'Angelo, Selectman

*Stephen Landau*

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Stephen O. Landau, Selectman

*Jeremy Owens*

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Jeremy C. Owens, Selectman

## Town of Chester Budgeted Revenues Summary

	<b>FY 21/22 BOS Budgeted</b>	<b>FY 21/22 BC Budgeted</b>	<b>FY 22/23 BOS Budgeted</b>	<b>FY 22/23 BC Budgeted</b>	<b>FY 23/24 BOS Budgeted</b>	<b>FY 23/24 BC Budgeted</b>
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	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000
Motor Vehicle Permit Fees	\$ 980,000	\$ 980,000	\$ 980,000	\$ 980,000	\$ 1,050,001	\$ 1,050,001
Heating Permits	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,500	\$ 8,500
Building Permits	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Other Licenses, Permits & Fees	\$ 13,400	\$ 13,400	\$ 13,400	\$ 13,400	\$ 13,500	\$ 13,500
Revenue From State of NH	\$ 447,627	\$ 447,627	\$ 535,122	\$ 535,122	\$ 612,298	\$ 612,298
Revenue From Charges For Services	\$ 101,882	\$ 101,882	\$ 217,382	\$ 217,382	\$ 167,382	\$ 167,382
Revenue from ARPA	\$ -	\$ -	\$ 551,734	\$ 551,734	\$ -	\$ -
Revenue From Capital Res/Sp Rev Fund	\$ 1,000,513	\$ 1,000,513	\$ 1,748,000	\$ 1,748,000	\$ 1,071,900	\$ 1,071,900
Other Financing Sources - Fund Balance	\$ 400,000	\$ 400,000	\$ 555,000	\$ 555,000	\$ 395,000	\$ 395,000
<b>Total Anticipated Revenue</b>	<b>\$ 3,091,422</b>	<b>\$ 3,091,422</b>	<b>\$ 4,748,638</b>	<b>\$ 4,748,638</b>	<b>\$ 3,460,081</b>	<b>\$ 3,460,081</b>

**Town Of Chester  
Anticipated Revenues**

	FY 21/22 BOS Budgeted	FY 21/22 BC Budgeted	FY 22/23 BOS Budgeted	FY 22/23 BC Budgeted	FY 22/23 BOS Budgeted	FY 22/23 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	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000
Motor Vehicle Permit Fees	\$ 980,000	\$ 980,000	\$ 980,000	\$ 980,000	\$ 1,050,001	\$ 1,050,001
Fire Dept Heating Permits	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Fire Dept - Permits/Fines	\$ 500	\$ 500	\$ 500	\$ 500	\$ 1,000	\$ 1,000
Building Permits	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
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	\$ 900	\$ 900	\$ 1,000	\$ 1,000
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	\$ 144,597	\$ 144,597	\$ 144,370	\$ 144,370	\$ 149,065	\$ 149,065
State Rooms and Meals Tax	\$ 269,093	\$ 269,093	\$ 390,752	\$ 390,752	\$ 462,233	\$ 462,233
Other State Revenue - Misc. (incl SB4)	\$ 33,937	\$ 33,937	\$ 5,500	\$ 5,500	\$ 1,000	\$ 1,000
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 Tire Fees	\$ 500	\$ 500	\$ 500	\$ 500	\$ 5,000	\$ 5,000
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	\$ 5,000	\$ 5,000
Recycling - Paper/Magazine	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Recycling - Propane Tanks	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Recycling - Appliances	\$ 700	\$ 700	\$ 700	\$ 700	\$ 1,000	\$ 1,000
Transfer Station - TV/Computers	\$ 900	\$ 900	\$ 900	\$ 900	\$ 1,300	\$ 1,300
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	\$ 1,800	\$ 1,800	\$ 7,500	\$ 7,500
Rents - Wason Cottage	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Insurance Reimbursement	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000	\$ 5,000
Miscellaneous Revenue - all others	\$ 10,000	\$ 10,000	\$ 130,000	\$ 130,000	\$ 10,600	\$ 10,600
Interest on Investments	\$ 25,000	\$ 25,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ 75,000
Return Check Fees	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Public Access Television	\$ 36,000	\$ 36,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
PD Special Revenue Fund	\$ 30,609	\$ 30,609	\$ -	\$ -	\$ -	\$ -
From Capital Res-CIP	\$ 183,904	\$ 183,904	\$ 760,000	\$ 760,000	\$ 295,100	\$ 295,100
From Capital Res - Hwy CIP	\$ 750,000	\$ 750,000	\$ 950,000	\$ 950,000	\$ 738,800	\$ 738,800
Hwy - ARPA Funds	\$ -	\$ -	\$ 551,734	\$ 551,734	\$ -	\$ -
Unassigned Fund Balance	\$ 400,000	\$ 400,000	\$ 555,000	\$ 555,000	\$ 395,000	\$ 395,000
<b>Total Anticipated Revenue Detail</b>	<b>\$ 3,091,422</b>	<b>\$ 3,091,422</b>	<b>\$ 4,748,638</b>	<b>\$ 4,748,638</b>	<b>\$ 3,460,081</b>	<b>\$ 3,460,081</b>

# Actual and Budget Expenditures Summary

	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 BOS Requested	BOS % Increase (Decrease)	FY 23/24 BC Requested	BC % Increase (Decrease)
<b>GENERAL GOVERNMENT</b>						
Executive	\$ 36,622	\$ 46,229	\$ 44,394	-4.0%	\$ 44,394	-4.0%
Administrative	\$ 133,500	\$ 135,813	\$ 142,436	4.9%	\$ 142,436	4.9%
Town Clerk/Tax Collector	\$ 130,881	\$ 149,515	\$ 156,414	4.6%	\$ 156,414	4.6%
Election	\$ 7,275	\$ 18,850	\$ 14,850	-21.2%	\$ 14,850	-21.2%
Financial	\$ 143,689	\$ 150,442	\$ 157,354	4.6%	\$ 157,354	4.6%
Budget Committee	\$ 344	\$ 1,223	\$ 605	-50.5%	\$ 605	-50.5%
Treasurer	\$ 12,806	\$ 13,937	\$ 14,287	2.5%	\$ 14,287	2.5%
Trustees of Trust Funds	\$ 17,722	\$ 20,100	\$ 20,700	3.0%	\$ 20,700	3.0%
Information Technology	\$ 137,521	\$ 147,305	\$ 140,597	-4.6%	\$ 140,597	-4.6%
Assessor	\$ 84,951	\$ 87,989	\$ 90,538	2.9%	\$ 90,538	2.9%
Legal	\$ 42,937	\$ 65,000	\$ 60,000	-7.7%	\$ 60,000	-7.7%
Benefits	\$ 929,499	\$ 1,096,329	\$ 1,203,507	9.8%	\$ 1,203,507	9.8%
Planning	\$ 78,202	\$ 98,466	\$ 111,562	13.3%	\$ 111,562	13.3%
Zoning	\$ 16,141	\$ 18,612	\$ 18,305	-1.6%	\$ 18,305	-1.6%
Buildings	\$ 307,781	\$ 333,173	\$ 333,145	0.0%	\$ 333,145	0.0%
Stevens Hall	\$ 8,061	\$ 11,902	\$ 11,839	-0.5%	\$ 11,839	-0.5%
Cemetery	\$ 29,831	\$ 17,560	\$ 15,602	-11.2%	\$ 15,602	-11.2%
Insurance	\$ 106,440	\$ 106,244	\$ 116,140	9.3%	\$ 116,140	9.3%
Advertising & Regional Dev.	\$ 8,685	\$ 8,743	\$ 8,587	-1.8%	\$ 8,587	-1.8%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 2,232,889</b>	<b>\$ 2,527,432</b>	<b>\$ 2,660,862</b>	<b>5.3%</b>	<b>\$ 2,660,862</b>	<b>5.3%</b>
<b>PUBLIC SAFETY</b>						
Police Dept.	\$ 784,257	\$ 865,517	\$ 942,293	8.9%	\$ 942,293	8.9%
Ambulance	\$ 126,305	\$ 130,094	\$ 133,997	3.0%	\$ 133,997	3.0%
Fire Department	\$ 380,751	\$ 419,508	\$ 435,761	3.9%	\$ 435,761	3.9%
Forest Fire	\$ 3,756	\$ 2,001	\$ 2,001	0.0%	\$ 2,001	0.0%
Ambulance Billing	\$ -	\$ 1	\$ 1	0.0%	\$ 1	0.0%
Building Inspection	\$ 111,115	\$ 116,507	\$ 122,090	4.8%	\$ 122,090	4.8%
Emergency	\$ 9,519	\$ 11,681	\$ 11,681	0.0%	\$ 11,681	0.0%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 1,415,703</b>	<b>\$ 1,545,309</b>	<b>\$ 1,647,824</b>	<b>6.6%</b>	<b>\$ 1,647,824</b>	<b>6.6%</b>
<b>HIGHWAYS &amp; STREETS</b>						
Highway	\$ 768,544	\$ 788,838	\$ 825,953	4.7%	\$ 825,953	4.7%
Street Lighting	\$ 3,894	\$ 4,300	\$ 3,900	-9.3%	\$ 3,900	-9.3%
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>\$ 772,438</b>	<b>\$ 793,138</b>	<b>\$ 829,853</b>	<b>4.6%</b>	<b>\$ 829,853</b>	<b>4.6%</b>
<b>SANITATION</b>						
Transfer Station	\$ 231,055	\$ 216,600	\$ 220,849	2.0%	\$ 220,849	2.0%
Landfill	\$ 4,058	\$ 11,150	\$ 15,150	35.9%	\$ 15,150	35.9%
<b>TOTAL SANITATION</b>	<b>\$ 235,113</b>	<b>\$ 227,750</b>	<b>\$ 235,999</b>	<b>3.6%</b>	<b>\$ 235,999</b>	<b>3.6%</b>
<b>HEALTH &amp; WELFARE</b>						
Animal Control	\$ 2,548	\$ 15,000	\$ 15,000	0.0%	\$ 15,000	0.0%
Health Agencies	\$ 9,531	\$ 21,752	\$ 21,752	0.0%	\$ 21,752	0.0%
General Assistance	\$ 254	\$ 8	\$ 8	0.0%	\$ 8	0.0%
Welfare-Intergovernment	\$ 4,512	\$ 4,512	\$ 4,512	0.0%	\$ 4,512	0.0%
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>\$ 16,845</b>	<b>\$ 41,272</b>	<b>\$ 41,272</b>	<b>0.0%</b>	<b>\$ 41,272</b>	<b>0.0%</b>
<b>CULTURE &amp; RECREATION</b>						
Recreation	\$ 80,967	\$ 81,758	\$ 85,003	4.0%	\$ 85,003	4.0%
Wason Pond	\$ 14,226	\$ 5,593	\$ 5,943	6.3%	\$ 5,943	6.3%
WP Caretaker Cottage	\$ 573	\$ 750	\$ 650	-13.3%	\$ 650	-13.3%
WP Bath House	\$ 185	\$ 221	\$ 221	0.0%	\$ 221	0.0%
WP Commission	\$ 5,119	\$ 1,906	\$ 1,756	-7.9%	\$ 1,756	-7.9%
Library	\$ 169,880	\$ 186,620	\$ 195,220	4.6%	\$ 195,220	4.6%
Patriotic	\$ 54	\$ 750	\$ 500	-33.3%	\$ 500	-33.3%
PACT	\$ -	\$ 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	\$ 7,000	\$ 4,250	\$ 7,000	64.7%	\$ 7,000	64.7%
Spring Hill Farm	\$ 4,010	\$ 7,000	\$ 4,500	-35.7%	\$ 4,500	-35.7%
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>\$ 297,013</b>	<b>\$ 303,849</b>	<b>\$ 315,794</b>	<b>3.9%</b>	<b>\$ 315,794</b>	<b>3.9%</b>
<b>CONSERVATION</b>						
Conservation Commission	\$ 1,200	\$ 1,200	\$ 1,001	-16.6%	\$ 1,001	-16.6%
Agricultural Commission	\$ -	\$ 5	\$ 5	0.0%	\$ 5	0.0%
<b>TOTAL CONSERVATION</b>	<b>\$ 1,200</b>	<b>\$ 1,205</b>	<b>\$ 1,006</b>	<b>-16.5%</b>	<b>\$ 1,006</b>	<b>-16.5%</b>
<b>Subtotal before Debt</b>	<b>\$ 4,971,202</b>	<b>\$ 5,439,955</b>	<b>\$ 5,732,612</b>	<b>5.4%</b>	<b>\$ 5,732,612</b>	<b>5.4%</b>
<b>DEBT SERVICE</b>						
Principal	\$ -	\$ 1	\$ 1	0.0%	\$ 1	0.0%
Interest	\$ -	\$ 1	\$ 1	0.0%	\$ 1	0.0%
<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>0.0%</b>	<b>\$ 2</b>	<b>0.0%</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 4,971,202</b>	<b>\$ 5,439,957</b>	<b>\$ 5,732,612</b>	<b>5.4%</b>	<b>\$ 5,732,612</b>	<b>5.4%</b>



GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
<b>Dept 4130-1 - EXECUTIVE</b>						
01-4130-1-4110.01	EX SALARIES-MINUTES	\$ 1,755	\$ 3,000	\$ 1,300	-57%	\$ 1,300
01-4130-1-4130.01	EX SALARIES	\$ 21,500	\$ 21,500	\$ 21,500	0%	\$ 21,500
01-4130-1-4190.01	EX CONTRACT- MINUTES	\$ 3,694	\$ 5,000	\$ 3,800	-24%	\$ 3,800
01-4130-1-4330.01	EX TOWN WEB PAGE	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4130-1-4341.01	EX TELEPHONE	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4130-1-4560.01	EX DUES/SUBSCRIPTIONS/SEMINARS	\$ 1,099	\$ 850	\$ 1,100	29%	\$ 1,100
01-4130-1-4625.01	EX POSTAGE	\$ 412	\$ 300	\$ 415	38%	\$ 415
01-4130-1-4645.01	EX MILEAGE	\$ 6	\$ 75	\$ 75	0%	\$ 75
01-4130-1-4675.01	EX ADVERTISING	\$ 310	\$ 500	\$ 200	-60%	\$ 200
01-4130-1-4690.08	EX MISCELLANEOUS	\$ 4,884	\$ 5,000	\$ 5,000	0%	\$ 5,000
01-4130-1-4691.01	EX BEAVER CREEK	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4130-1-4691.02	EX NPDES (STORMWATER MGMT)	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4130-1-4691.04	EX SECURITY	\$ -	\$ 1,500	\$ 1,000	-33%	\$ 1,000
01-4130-1-4691.05	EX SALARY POOL	\$ 2,961	\$ 8,500	\$ 10,000	18%	\$ 10,000
<b>Totals for dept 4130-1 - EXECUTIVE</b>		<b>\$ 36,621</b>	<b>\$ 46,229</b>	<b>\$ 44,394</b>	<b>-4%</b>	<b>\$ 44,394</b>
<b>Dept 4130-2 - TOWN ADMINISTRATIVE</b>						
01-4130-2-4110.02	TA TOWN ADMINISTRATOR	\$ 78,689	\$ 84,573	\$ 88,558	5%	\$ 88,558
01-4130-2-4110.03	TA SALARY FT	\$ 42,745	\$ 44,283	\$ 49,171	11%	\$ 49,171
01-4130-2-4110.04	TA CONTRACT. ADM. ASST.	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4130-2-4120.00	TA ADMIN ASSISTANT PT	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4130-2-4190.02	TA CONSULTING SERVICES	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4130-2-4190.03	TA GRANT ADMINISTRATION	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4130-2-4341.01	TA TELEPHONE	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4130-2-4390.01	TA TRAINING	\$ 7,764	\$ 1,500	\$ 500	-67%	\$ 500
01-4130-2-4550.02	TA TOWN REPORT	\$ 2,886	\$ 3,250	\$ 3,000	-8%	\$ 3,000
01-4130-2-4560.01	TA DUES/SUBSCRIPTIONS/SEMINARS	\$ 140	\$ 300	\$ 150	-50%	\$ 150
01-4130-2-4620.01	TA OFFICE SUPPLIES	\$ 578	\$ 500	\$ 200	-60%	\$ 200
01-4130-2-4625.01	TA POSTAGE	\$ 324	\$ 350	\$ 350	0%	\$ 350
01-4130-2-4645.02	TA MILEAGE	\$ 108	\$ 50	\$ 125	150%	\$ 125
01-4130-2-4670.01	TA BOOKS & PERIODICALS	\$ 158	\$ 500	\$ 175	-65%	\$ 175
01-4130-2-4690.09	TA OFFICE EQUIPMENT	\$ 50	\$ 1	\$ 1	0%	\$ 1

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4130-2-4691.06	TA VENDING MACHINES	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4130-2-4691.07	TA MISCELLANEOUS	\$ 59	\$ 500	\$ 200	-60%	\$ 200
<b>Totals for dept 4130-2 - TOWN ADMINISTRATIVE</b>		<b>\$ 133,501</b>	<b>\$ 135,813</b>	<b>\$ 142,436</b>	<b>5%</b>	<b>\$ 142,436</b>
<b>Dept 4140-1 - TOWN CLERK-TAX COLLECTOR</b>						
01-4140-1-4110.05	TC/TX SALARIES - DEPUTY	\$ 41,857	\$ 48,880	\$ 51,355	5%	\$ 51,355
01-4140-1-4120.02	TC/TX SALARIES - ASSISTANT CLERK	\$ 9,750	\$ 15,600	\$ 20,000	28%	\$ 20,000
01-4140-1-4130.02	TC/TX SALARIES	\$ 65,250	\$ 67,663	\$ 67,663	0%	\$ 67,663
01-4140-1-4341.01	TC/TX TELEPHONE	\$ 511	\$ 550	\$ 550	0%	\$ 550
01-4140-1-4390.02	TC/TX STATEVITAL RECORDS PMTS	\$ 1,718	\$ 2,300	\$ 2,000	-13%	\$ 2,000
01-4140-1-4390.06	TC/TX TRAINING	\$ 720	\$ 1,725	\$ 1,800	4%	\$ 1,800
01-4140-1-4430.01	TC/TX OFFICE EQUIPMENT REPAIR	\$ -	\$ 650	\$ 650	0%	\$ 650
01-4140-1-4550.03	TC/TX DOG TAGS	\$ 258	\$ 300	\$ 300	0%	\$ 300
01-4140-1-4560.01	TC/TX DUES/SUBSCRIPTIONS/SEMINARS	\$ 46	\$ 120	\$ 120	0%	\$ 120
01-4140-1-4620.01	TC/TX OFFICE SUPPLIES	\$ 1,827	\$ 2,000	\$ 1,900	-5%	\$ 1,900
01-4140-1-4625.01	TC/TX POSTAGE	\$ 4,804	\$ 5,500	\$ 6,000	9%	\$ 6,000
01-4140-1-4630.05	TC/TX VAULT MAINTENANCE	\$ 661	\$ 1,000	\$ 800	-20%	\$ 800
01-4140-1-4650.01	TC/TX MILEAGE	\$ 85	\$ 1	\$ 50	4900%	\$ 50
01-4140-1-4670.01	TC/TX BOOKS & PERIODICALS	\$ 5	\$ 25	\$ 25	0%	\$ 25
01-4140-1-4690.10	TC/TX OFFICE EQUIPMENT	\$ 555	\$ 1	\$ 1	0%	\$ 1
01-4140-1-4690.15	TC/TX VOTER EQUIPMENT	\$ 600	\$ 600	\$ 600	0%	\$ 600
01-4140-1-4691.08	TC/TX RECORDING FEES	\$ 164	\$ 400	\$ 400	0%	\$ 400
01-4140-1-4691.09	TC/TX TAX LIEN SEARCH	\$ 1,661	\$ 1,000	\$ 1,000	0%	\$ 1,000
01-4140-1-4691.10	TC/TX TAX BILL PREPARATION	\$ 411	\$ 1,200	\$ 1,200	0%	\$ 1,200
<b>Totals for dept 4140-1 - TOWN CLERK-TAX COLLECTOR</b>		<b>\$ 130,883</b>	<b>\$ 149,515</b>	<b>\$ 156,414</b>	<b>5%</b>	<b>\$ 156,414</b>
<b>Dept 4140-2 - ELECTION</b>						
01-4140-2-4110.06	EL SALARIES - BALLOT CLERKS	\$ 1,178	\$ 3,900	\$ 3,000	-23%	\$ 3,000
01-4140-2-4130.03	EL SALARIES - SUPERVISORS	\$ 3,514	\$ 8,400	\$ 6,000	-29%	\$ 6,000
01-4140-2-4130.04	EL SALARIES -ASST MODERATOR	\$ 400	\$ 400	\$ 400	0%	\$ 400
01-4140-2-4130.05	EL SALARIES - MODERATOR	\$ 500	\$ 500	\$ 500	0%	\$ 500
01-4140-2-4550.01	EL PRINTING	\$ -	\$ 500	\$ 500	0%	\$ 500
01-4140-2-4620.01	EL OFFICE SUPPLIES	\$ 659	\$ 600	\$ 750	25%	\$ 750

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4140-2-4625.01	EL POSTAGE	\$ -	\$ 100	\$ 100	0%	\$ 100
01-4140-2-4630.06	EL EQUIP MAINT	\$ 453	\$ 2,580	\$ 1,950	-24%	\$ 1,950
01-4140-2-4690.11	EL MEALS	\$ 572	\$ 1,870	\$ 1,650	-12%	\$ 1,650
<b>Totals for dept 4140-2 - ELECTION</b>		<b>\$ 7,276</b>	<b>\$ 18,850</b>	<b>\$ 14,850</b>	<b>-21%</b>	<b>\$ 14,850</b>
<b>Dept 4150-1 - FINANCE</b>						
01-4150-1-4110.07	FA SALARIES - ACCOUNTING	\$ 60,509	\$ 62,525	\$ 65,687	5%	\$ 65,687
01-4150-1-4190.04	FA CONTRACT FINANCE DIRECTOR	\$ 58,824	\$ 63,336	\$ 64,500	2%	\$ 64,500
01-4150-1-4301.01	FA EXTERNAL AUDIT	\$ 21,600	\$ 20,500	\$ 23,300	14%	\$ 23,300
01-4150-1-4341.01	FA TELEPHONE	\$ 513	\$ 540	\$ 550	2%	\$ 550
01-4150-1-4390.04	FA TRAINING SEMINAR	\$ -	\$ 250	\$ 250	0%	\$ 250
01-4150-1-4560.01	FA DUES/SUBSCRIPTIONS/SEMINARS	\$ 35	\$ 65	\$ 65	0%	\$ 65
01-4150-1-4620.01	FA OFFICE SUPPLIES	\$ 1,186	\$ 1,500	\$ 1,500	0%	\$ 1,500
01-4150-1-4625.01	FA POSTAGE	\$ 1,023	\$ 1,275	\$ 1,300	2%	\$ 1,300
01-4150-1-4630.07	FA OFFICE EQUIPMENT MAINT	\$ -	\$ 150	\$ 1	-99%	\$ 1
01-4150-1-4645.01	FA MILEAGE	\$ -	\$ 200	\$ 100	-50%	\$ 100
01-4150-1-4670.01	FA BOOKS & PERIODICALS	\$ -	\$ 100	\$ 100	0%	\$ 100
01-4150-1-4690.13	FA OFFICE EQUIPMENT	\$ -	\$ 1	\$ 1	0%	\$ 1
<b>Totals for dept 4150-1 - FINANCE</b>		<b>\$ 143,690</b>	<b>\$ 150,442</b>	<b>\$ 157,354</b>	<b>5%</b>	<b>\$ 157,354</b>
<b>Dept 4150-3 - BUDGET COMMITTEE</b>						
01-4150-3-4320.01	BC LEGAL EXPENSE	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4150-3-4390.05	BC SEMINARS	\$ -	\$ 540	\$ 250	-54%	\$ 250
01-4150-3-4560.01	BC DUES/SUBSCRIPTIONS/SEMINARS	\$ -	\$ 250	\$ 150	-40%	\$ 150
01-4150-3-4620.01	BC OFFICE SUPPLIES	\$ 274	\$ 250	\$ 200	-20%	\$ 200
01-4150-3-4625.01	BC POSTAGE	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4150-3-4670.01	BC BOOKS & PERIODICALS	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4150-3-4675.01	BC ADVERTISING	\$ 70	\$ 150	\$ 1	-99%	\$ 1
01-4150-3-4690.14	BC MISCELLANEOUS	\$ -	\$ 30	\$ 1	-97%	\$ 1
<b>Totals for dept 4150-3 - BUDGET COMMITTEE</b>		<b>\$ 344</b>	<b>\$ 1,223</b>	<b>\$ 605</b>	<b>-51%</b>	<b>\$ 605</b>
<b>Dept 4150-5 - TREASURER</b>						
01-4150-5-4110.07	T DEPUTY	\$ 600	\$ 1,200	\$ 1,200	0%	\$ 1,200

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4150-5-4130.07	T SALARIES	\$ 12,000	\$ 12,000	\$ 12,600	5%	\$ 12,600
01-4150-5-4340.14	T BANK SERVICES	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4150-5-4340.16	T BANK SOFTWARE	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4150-5-4560.01	T DUES/SUBSCRIPTIONS/SEMINARS	\$ 35	\$ 200	\$ 100	-50%	\$ 100
01-4150-5-4620.01	T OFFICE SUPPLIES	\$ 171	\$ 350	\$ 200	-43%	\$ 200
01-4150-5-4645.01	T MILEAGE	\$ -	\$ 160	\$ 160	0%	\$ 160
01-4150-5-4690.16	T MISCELLANEOUS	\$ -	\$ 25	\$ 25	0%	\$ 25
<b>Totals for dept 4150-5 - TREASURER</b>		<b>\$ 12,806</b>	<b>\$ 13,937</b>	<b>\$ 14,287</b>	<b>3%</b>	<b>\$ 14,287</b>
<b>Dept 4150-7 - TRUSTEES OF TRUST FUNDS</b>						
01-4150-7-4340.18	TOT INVESTMENT SERVICES	\$ 17,722	\$ 20,000	\$ 20,600	3%	\$ 20,600
01-4150-7-4690.17	TOT MISCELLANEOUS	\$ -	\$ 100	\$ 100	0%	\$ 100
<b>Totals for dept 4150-7 - TRUSTEES OF TRUST FUNDS</b>		<b>\$ 17,722</b>	<b>\$ 20,100</b>	<b>\$ 20,700</b>	<b>3%</b>	<b>\$ 20,700</b>
<b>Dept 4150-8 - INFORMATION TECHNOLOGY</b>						
01-4150-8-4330.02	IT HARDWARE MANAGEMENT	\$ 57,165	\$ 69,502	\$ 70,000	1%	\$ 70,000
01-4150-8-4330.03	IT DMV SOFTWARE	\$ 3,567	\$ 5,138	\$ 4,190	-18%	\$ 4,190
01-4150-8-4330.04	IT BS&A SOFTWARE SUPPORT	\$ 2,540	\$ 2,696	\$ 2,912	8%	\$ 2,912
01-4150-8-4330.05	IT ASSESSING COMPUTER SOFTWARE	\$ 2,400	\$ 2,400	\$ 2,500	4%	\$ 2,500
01-4150-8-4330.06	IT FIRE DEPT COMPUTER MAINT	\$ 9,108	\$ 10,194	\$ 3,500	-66%	\$ 3,500
01-4150-8-4330.08	IT POLICE DEPT IMC SOFTWARE	\$ 9,917	\$ 10,435	\$ 10,000	-4%	\$ 10,000
01-4150-8-4330.09	IT COPIER LEASE-TOWN AND PD	\$ 4,647	\$ 6,165	\$ 6,165	0%	\$ 6,165
01-4150-8-4330.10	IT POSTAGE METER RENTAL	\$ 1,269	\$ 1,500	\$ 2,000	33%	\$ 2,000
01-4150-8-4330.14	IT TAX/ASSESSING/BLDG	\$ 20,099	\$ 12,491	\$ 12,700	2%	\$ 12,700
01-4150-8-4330.15	IT TELEPHONE/INTERNET	\$ 22,967	\$ 22,634	\$ 23,030	2%	\$ 23,030
01-4150-8-4330.16	IT WEBSITE	\$ 2,254	\$ 2,150	\$ 2,000	-7%	\$ 2,000
01-4150-8-4330.20	IT ELECTRONIC COMMUNICATIONS	\$ 1,588	\$ 2,000	\$ 1,600	-20%	\$ 1,600
<b>Totals for dept 4150-8 - INFORMATION TECHNOLOGY</b>		<b>\$ 137,521</b>	<b>\$ 147,305</b>	<b>\$ 140,597</b>	<b>-5%</b>	<b>\$ 140,597</b>
<b>Dept 4152-2 - ASSESSING</b>						
01-4152-2-4110.09	AS SALARIES - CLERK	\$ 61,480	\$ 63,773	\$ 66,997	5%	\$ 66,997
01-4152-2-4312.01	AS REVALUATION	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4152-2-4390.07	AS TAX MAP MAINT	\$ 1,900	\$ 1,900	\$ 1,900	0%	\$ 1,900

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4152-2-4390.08	AS CONTRACT SERVICE	\$ 12,182	\$ 12,500	\$ 12,500	0%	\$ 12,500
01-4152-2-4390.09	AS UTILITY APPRAISER	\$ 9,000	\$ 9,000	\$ 8,500	-6%	\$ 8,500
01-4152-2-4560.01	AS DUES/SUBSCRIPTIONS/SEMINARS	\$ 20	\$ 150	\$ 150	0%	\$ 150
01-4152-2-4620.01	AS OFFICE SUPPLIES	\$ 172	\$ 300	\$ 200	-33%	\$ 200
01-4152-2-4625.01	AS POSTAGE	\$ 14	\$ 40	\$ 20	-50%	\$ 20
01-4152-2-4645.01	AS MILEAGE	\$ 120	\$ 100	\$ 120	20%	\$ 120
01-4152-2-4690.18	AS MISCELLANEOUS	\$ -	\$ 100	\$ 50	-50%	\$ 50
01-4152-2-4691.11	AS ROCKINGHAM COUNTY COPIES	\$ 64	\$ 125	\$ 100	-20%	\$ 100
<b>Totals for dept 4152-2 - ASSESSING</b>		<b>\$ 84,952</b>	<b>\$ 87,989</b>	<b>\$ 90,538</b>	<b>3%</b>	<b>\$ 90,538</b>
<b>Dept 4153-1 - LEGAL</b>						
01-4153-1-4320.01	LEGAL EXPENSE	\$ 42,937	\$ 65,000	\$ 60,000	-8%	\$ 60,000
<b>Totals for dept 4153-1 - LEGAL</b>		<b>\$ 42,937</b>	<b>\$ 65,000</b>	<b>\$ 60,000</b>	<b>-8%</b>	<b>\$ 60,000</b>
<b>Dept 4155-1 - PERSONNEL ADMINISTRATION</b>						
01-4155-1-4210.02	HEALTH/DENTAL INSURANCE	\$ 397,583	\$ 506,371	\$ 578,754	14%	\$ 578,754
01-4155-1-4220.01	FICA	\$ 85,394	\$ 101,683	\$ 111,825	10%	\$ 111,825
01-4155-1-4225.01	MEDICARE	\$ 31,123	\$ 35,272	\$ 38,790	10%	\$ 38,790
01-4155-1-4230.01	NH RETIREMENT	\$ 135,333	\$ 139,065	\$ 154,779	11%	\$ 154,779
01-4155-1-4230.02	NH RETIREMENT-POLICE	\$ 203,371	\$ 239,768	\$ 243,117	1%	\$ 243,117
01-4155-1-4230.03	NH RETIREMENT-FIRE	\$ 55,977	\$ 52,347	\$ 51,668	-1%	\$ 51,668
01-4155-1-4290.01	STD/LTD	\$ 16,433	\$ 16,553	\$ 19,304	17%	\$ 19,304
01-4155-1-4290.02	LIFE INSURANCE/AD&D	\$ 4,021	\$ 5,000	\$ 5,000	0%	\$ 5,000
01-4155-1-4340.20	BENEFITS ADMINISTRATION FEE	\$ 264	\$ 270	\$ 270	0%	\$ 270
<b>Totals for dept 4155-1 - PERSONNEL ADMINISTRATION</b>		<b>\$ 929,499</b>	<b>\$ 1,096,329</b>	<b>\$ 1,203,507</b>	<b>10%</b>	<b>\$ 1,203,507</b>
<b>Dept 4191-1 - PLANNING</b>						
01-4191-1-4110.12	PB PT CLERK	\$ -	\$ 9,865	\$ 20,000	103%	\$ 20,000
01-4191-1-4110.45	PB PLANNER	\$ 75,355	\$ 77,148	\$ 81,058	5%	\$ 81,058
01-4191-1-4190.05	PB SNHPC PLANNER	\$ -	\$ 7,100	\$ 7,100	0%	\$ 7,100
01-4191-1-4390.11	PB CONTRACT SERVICES	\$ 13	\$ 50	\$ 50	0%	\$ 50
01-4191-1-4390.12	PB TRAINING	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4191-1-4550.01	PB PRINTING	\$ 453	\$ 700	\$ 550	-21%	\$ 550

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4191-1-4560.01	PB DUES/SUBSCRIPTIONS/SEMINARS	\$ 443	\$ 500	\$ 500	0%	\$ 500
01-4191-1-4620.01	PB OFFICE SUPPLIES	\$ 231	\$ 350	\$ 300	-14%	\$ 300
01-4191-1-4625.01	PB POSTAGE	\$ 812	\$ 1,250	\$ 1,000	-20%	\$ 1,000
01-4191-1-4645.01	PB MILEAGE	\$ 325	\$ 300	\$ 350	17%	\$ 350
01-4191-1-4670.01	PB BOOKS & PERIODICALS	\$ 53	\$ 250	\$ 100	-60%	\$ 100
01-4191-1-4675.01	PB ADVERTISING	\$ -	\$ 500	\$ 1	-100%	\$ 1
01-4191-1-4690.19	PB RECORDING FEES	\$ 519	\$ 450	\$ 550	22%	\$ 550
01-4191-1-4690.20	PB MISCELLANEOUS	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4191-1-4690.21	PB OFFICE EQUIPMENT	\$ -	\$ 1	\$ 1	0%	\$ 1
<b>Totals for dept 4191-1 - PLANNING</b>		<b>\$ 78,204</b>	<b>\$ 98,466</b>	<b>\$ 111,562</b>	<b>13%</b>	<b>\$ 111,562</b>
<b>Dept 4193-1 - ZONING</b>						
01-4193-1-4110.52	ZBA ADMIN ASST SALARIES	\$ 12,028	\$ 13,828	\$ 14,521	5%	\$ 14,521
01-4193-1-4110.54	ZBA RECORDING SEC.	\$ 388	\$ 612	\$ 612	0%	\$ 612
01-4193-1-4430.03	ZBA OFFICE EQUIPMENT MAINT.	\$ 343	\$ 1	\$ 1	0%	\$ 1
01-4193-1-4560.01	ZBA DUES/SUBSCRIPTIONS/SEMINARS	\$ 215	\$ 550	\$ 300	-45%	\$ 300
01-4193-1-4620.01	ZBA OFFICE SUPPLIES	\$ 587	\$ 550	\$ 300	-45%	\$ 300
01-4193-1-4625.01	ZBA POSTAGE	\$ 1,226	\$ 1,270	\$ 1,270	0%	\$ 1,270
01-4193-1-4645.01	ZBA MILEAGE	\$ 52	\$ 50	\$ 50	0%	\$ 50
01-4193-1-4670.01	ZBA BOOKS & PERIODICALS	\$ 53	\$ 200	\$ 200	0%	\$ 200
01-4193-1-4675.01	ZBA ADVERTISING	\$ 1,040	\$ 1,500	\$ 1,000	-33%	\$ 1,000
01-4193-1-4690.22	ZBA RECORDING FEES	\$ 46	\$ 50	\$ 50	0%	\$ 50
01-4193-1-4690.23	ZBA OFFICE EQUIPMENT	\$ 164	\$ 1	\$ 1	0%	\$ 1
<b>Totals for dept 4193-1 - ZONING</b>		<b>\$ 16,142</b>	<b>\$ 18,612</b>	<b>\$ 18,305</b>	<b>-2%</b>	<b>\$ 18,305</b>
<b>Dept 4194-1 - GOVERNMENT BUILDINGS</b>						
01-4194-1-4110.18	GB PART-TIME	\$ 16,116	\$ 25,943	\$ 25,693	-1%	\$ 25,693
01-4194-1-4110.55	GB SALARY MAINTENANCE	\$ 56,425	\$ 54,621	\$ 57,366	5%	\$ 57,366
01-4194-1-4110.57	GB MAINT-CUSTODIAN	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4194-1-4110.58	GB HOUSEKEEPING	\$ 17,706	\$ 23,400	\$ 11,750	-50%	\$ 11,750
01-4194-1-4120.01	GB MAINTENANCE PART TIME	\$ 44,359	\$ 51,046	\$ 50,000	-2%	\$ 50,000
01-4194-1-4190.07	GB SNOW REMOVAL	\$ -	\$ 1,500	\$ 1,500	0%	\$ 1,500
01-4194-1-4341.01	GB TELEPHONE	\$ 497	\$ 600	\$ 654	9%	\$ 654

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4194-1-4390.13	GB WATER TESTING	\$ 3,208	\$ 5,500	\$ 5,500	0%	\$ 5,500
01-4194-1-4390.14	GB INSPECTIONS	\$ 3,564	\$ 8,500	\$ 9,000	6%	\$ 9,000
01-4194-1-4390.15	GB PEST CONTROL	\$ 7,911	\$ 7,200	\$ 7,848	9%	\$ 7,848
01-4194-1-4410.01	GB ELECTRICITY	\$ 31,456	\$ 32,712	\$ 35,656	9%	\$ 35,656
01-4194-1-4411.01	GB HEATING OIL	\$ 16,568	\$ 24,000	\$ 26,160	9%	\$ 26,160
01-4194-1-4411.02	GB PROPANE	\$ 8,505	\$ 12,000	\$ 13,080	9%	\$ 13,080
01-4194-1-4412.01	GB BOTTLE WATER	\$ 2,733	\$ 2,000	\$ 2,000	0%	\$ 2,000
01-4194-1-4413.01	GB SEWER & DRAIN	\$ 1,160	\$ 4,000	\$ 4,000	0%	\$ 4,000
01-4194-1-4430.04	GB MAJOR PROJECTS	\$ 28,878	\$ 16,500	\$ 16,000	-3%	\$ 16,000
01-4194-1-4430.05	GB REPAIRS & MAINT	\$ 7,235	\$ 6,000	\$ 6,540	9%	\$ 6,540
01-4194-1-4430.06	GB REPAIRS & MAINT (STEVENS)	\$ 2,460	\$ 2,000	\$ 2,180	9%	\$ 2,180
01-4194-1-4430.07	GB REP & MNT-FIRE/SEC ALARM	\$ 7,249	\$ 9,800	\$ 9,000	-8%	\$ 9,000
01-4194-1-4430.08	GB REPAIRS & MAINT (KITCHEN)	\$ 2,196	\$ 2,000	\$ 2,000	0%	\$ 2,000
01-4194-1-4430.09	GB REPAIRS & MAINT (HIGHWAY SH	\$ 57	\$ 1,000	\$ 1,000	0%	\$ 1,000
01-4194-1-4430.10	GB REPAIRS & MAINT (POLICE)	\$ 580	\$ 2,000	\$ 2,000	0%	\$ 2,000
01-4194-1-4430.11	GB REPAIRS & MAINT (FIRE)	\$ 2,257	\$ 3,000	\$ 2,000	-33%	\$ 2,000
01-4194-1-4430.12	GB REPAIRS & MAINT (TS)	\$ 75	\$ 500	\$ 545	9%	\$ 545
01-4194-1-4430.13	GB WATER/HEATING SYSTEM	\$ 7,376	\$ 3,500	\$ 3,500	0%	\$ 3,500
01-4194-1-4430.14	GB REPAIRS & MAINT (LIBRARY)	\$ 1,867	\$ 1,000	\$ 1,000	0%	\$ 1,000
01-4194-1-4430.15	GB GROUNDSKEEPING	\$ 12,499	\$ 8,500	\$ 9,000	6%	\$ 9,000
01-4194-1-4430.17	GB POST OFFICE - MAINT	\$ -	\$ 2,000	\$ 2,000	0%	\$ 2,000
01-4194-1-4430.18	GB MPR MAINT & REPAIRS	\$ 373	\$ 2,000	\$ 2,000	0%	\$ 2,000
01-4194-1-4430.19	GB DAM MAINTENANCE	\$ 800	\$ 500	\$ 800	60%	\$ 800
01-4194-1-4430.20	GB WASON POND MAINT & REPAIRS	\$ 1,710	\$ 2,000	\$ 2,000	0%	\$ 2,000
01-4194-1-4430.22	GB SPRING HILL MAINTENANCE	\$ -	\$ 500	\$ 500	0%	\$ 500
01-4194-1-4430.23	GB GENERATOR MAINTENANCE	\$ 730	\$ 1,500	\$ 1,500	0%	\$ 1,500
01-4194-1-4490.01	GB DUMPSTER	\$ 48	\$ 500	\$ 545	9%	\$ 545
01-4194-1-4490.02	GB SIGNS	\$ -	\$ 50	\$ 50	0%	\$ 50
01-4194-1-4610.01	GB SUPPLIES CONSUMABLES	\$ 8,604	\$ 5,500	\$ 6,000	9%	\$ 6,000
01-4194-1-4635.01	GB GAS/OIL/DIESEL	\$ 3,042	\$ 2,800	\$ 3,052	9%	\$ 3,052
01-4194-1-4660.01	GB TRUCK MAINT.	\$ 2,621	\$ 2,000	\$ 2,000	0%	\$ 2,000
01-4194-1-4690.24	GB EQUIPMENT MAINT	\$ 5,394	\$ 2,500	\$ 5,000	100%	\$ 5,000
01-4194-1-4740.01	GB EQUIPMENT PURCH	\$ 1,460	\$ 2,000	\$ 2,180	9%	\$ 2,180

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4194-1-4750.01	GB FURNITURE & FIXTURES	\$ 65	\$ 500	\$ 545	9%	\$ 545
<b>Totals for dept 4194-1 - GOVERNMENT BUILDINGS</b>		<b>\$ 307,784</b>	<b>\$ 333,173</b>	<b>\$ 333,145</b>	<b>0%</b>	<b>\$ 333,145</b>
<b>Dept 4194-2 - STEVENS HALL</b>						
01-4194-2-4341.01	STVNS TELEPHONE	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4194-2-4390.16	STVNS CONTRACT SERVICES	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4194-2-4410.01	STVNS ELECTRICITY	\$ 1,324	\$ 1,600	\$ 1,744	9%	\$ 1,744
01-4194-2-4411.03	STVNS HEAT/OIL/PROPANE	\$ 5,917	\$ 8,800	\$ 9,592	9%	\$ 9,592
01-4194-2-4430.24	STVNS RESTORATION	\$ -	\$ 1,000	\$ 1	-100%	\$ 1
01-4194-2-4430.25	STVNS ELEVATOR	\$ 820	\$ 500	\$ 500	0%	\$ 500
<b>Totals for dept 4194-2 - STEVENS HALL</b>		<b>\$ 8,061</b>	<b>\$ 11,902</b>	<b>\$ 11,839</b>	<b>-1%</b>	<b>\$ 11,839</b>
<b>Dept 4195-1 - CEMETERIES</b>						
01-4195-1-4110.20	CEM SALARIES	\$ 7,886	\$ 6,000	\$ 6,000	0%	\$ 6,000
01-4195-1-4110.21	CEM SEXTON SALARY	\$ 600	\$ 600	\$ 600	0%	\$ 600
01-4195-1-4390.17	CEM CONTRACT SERVICES	\$ -	\$ 2,000	\$ 2,000	0%	\$ 2,000
01-4195-1-4430.26	CEM EQUIPMENT MAINT	\$ 4,165	\$ 1,000	\$ 1,000	0%	\$ 1,000
01-4195-1-4430.27	CEM REPAIR ROCK WALL	\$ -	\$ 1,000	\$ 1	-100%	\$ 1
01-4195-1-4490.03	CEM FENCING	\$ -	\$ 1,000	\$ 1	-100%	\$ 1
01-4195-1-4490.04	CEM FLAGS	\$ 2,339	\$ 250	\$ 250	0%	\$ 250
01-4195-1-4490.05	CEM TREES	\$ 3,500	\$ 750	\$ 750	0%	\$ 750
01-4195-1-4635.01	CEM GAS/OIL/DIESEL	\$ 286	\$ 500	\$ 500	0%	\$ 500
01-4195-1-4690.25	CEM MISCELLANEOUS	\$ 713	\$ 500	\$ 500	0%	\$ 500
01-4195-1-4740.02	CEM EQUIPMENT	\$ 8,246	\$ 2,000	\$ 2,000	0%	\$ 2,000
<b>Totals for dept 4195-1 - CEMETERIES</b>		<b>\$ 27,735</b>	<b>\$ 15,600</b>	<b>\$ 13,602</b>	<b>-13%</b>	<b>\$ 13,602</b>
<b>Dept 4195-2 - GREAT HILL CEMETERY</b>						
01-4195-2-4690.27	GREAT HILL CEMETERY MISC.	\$ 2,097	\$ 1,960	\$ 2,000	2%	\$ 2,000
<b>Totals for dept 4195-2 - GREAT HILL CEMETERY</b>		<b>\$ 2,097</b>	<b>\$ 1,960</b>	<b>\$ 2,000</b>	<b>2%</b>	<b>\$ 2,000</b>
<b>Dept 4196-1 - INSURANCE</b>						
01-4196-1-4520.01	INS GENERAL LIABILITY	\$ 57,845	\$ 60,279	\$ 71,015	18%	\$ 71,015
01-4196-1-4520.03	INS WORKERS COMP	\$ 46,891	\$ 43,069	\$ 42,638	-1%	\$ 42,638



GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4196-1-4520.04	INS DEDUCTABLE EXP	\$ -	\$ 1,000	\$ 1,000	0%	\$ 1,000
01-4196-1-4520.05	INS UNEMPLOYMENT	\$ 1,704	\$ 1,895	\$ 1,486	-22%	\$ 1,486
01-4196-1-4520.06	INS ANCILLARY INSURANCE	\$ -	\$ 1	\$ 1	0%	\$ 1
<b>Totals for dept 4196-1 - INSURANCE</b>		<b>\$ 106,440</b>	<b>\$ 106,244</b>	<b>\$ 116,140</b>	<b>9%</b>	<b>\$ 116,140</b>
<b>Dept 4197-1 - ADVERTISING AND REGIONAL ASSOCIATION</b>						
01-4197-1-4560.01	AD DUES/SUBSCRIPTIONS/SEMINARS	\$ 5,104	\$ 5,206	\$ 5,000	-4%	\$ 5,000
01-4197-1-4560.02	AD SO NH PLANNING COMMISSION	\$ 3,581	\$ 3,537	\$ 3,587	1%	\$ 3,587
<b>Totals for dept 4197-1 - ADVERTISING AND REGIONAL ASSOCIATION</b>		<b>\$ 8,685</b>	<b>\$ 8,743</b>	<b>\$ 8,587</b>	<b>-2%</b>	<b>\$ 8,587</b>
<b>Dept 4210-1 - POLICE</b>						
01-4210-1-4110.22	PD SALARY - CHIEF	\$ 100,741	\$ 104,770	\$ 110,053	5%	\$ 110,053
01-4210-1-4110.23	PD SALARY FULL	\$ 442,980	\$ 474,302	\$ 500,000	5%	\$ 500,000
01-4210-1-4110.24	PD SALARIES - OFFICE MANAGER	\$ 48,838	\$ 50,669	\$ 53,248	5%	\$ 53,248
01-4210-1-4110.25	PD SALARIES -OFFICERS (PT)	\$ 33,028	\$ 41,500	\$ 41,500	0%	\$ 41,500
01-4210-1-4140.01	PD SALARIES -OVERTIME	\$ 34,325	\$ 25,000	\$ 25,000	0%	\$ 25,000
01-4210-1-4190.08	PD SALARIES -TOWN SPECIAL DET	\$ 2,951	\$ 2,750	\$ 2,750	0%	\$ 2,750
01-4210-1-4190.09	PD SHIFT DIFFERENTIAL	\$ 11,889	\$ 13,040	\$ 13,040	0%	\$ 13,040
01-4210-1-4190.13	PD LT	\$ 25,056	\$ 62,234	\$ 95,243	53%	\$ 95,243
01-4210-1-4190.17	PD HOLIDAY COVERAGE	\$ -	\$ 15,201	\$ 17,257	14%	\$ 17,257
01-4210-1-4190.18	PD ON CALL SUPERVISOR	\$ -	\$ 10,400	\$ 10,400	0%	\$ 10,400
01-4210-1-4320.01	PD LEGAL EXPENSE	\$ 15,000	\$ 1	\$ 1	0%	\$ 1
01-4210-1-4341.01	PD TELEPHONE	\$ 4,954	\$ 5,000	\$ 5,400	8%	\$ 5,400
01-4210-1-4390.18	PD CONFERENCES, CLASSES	\$ 3,179	\$ 6,000	\$ 6,000	0%	\$ 6,000
01-4210-1-4390.19	PD HIRING/PSYCHOLOGICAL EXAMS	\$ -	\$ 1,500	\$ 1,500	0%	\$ 1,500
01-4210-1-4390.20	PD TRAINING SUPPLIES & EQUIP	\$ 4,618	\$ 3,500	\$ 3,750	7%	\$ 3,750
01-4210-1-4430.28	PD RADAR REPAIR	\$ 828	\$ 600	\$ 800	33%	\$ 800
01-4210-1-4430.31	PD EQUIP & MAINT - VEHICLE	\$ 1,478	\$ -	\$ 1	0%	\$ 1
01-4210-1-4430.38	PD REPAIR & MAINT - VEHICLE	\$ 17,630	\$ 16,500	\$ 17,500	6%	\$ 17,500
01-4210-1-4430.39	PD OFFICE EQUIP MAINT	\$ 2,229	\$ 1,500	\$ 1,500	0%	\$ 1,500
01-4210-1-4430.54	PD RADIO EQUIPMENT AND REPAIR	\$ 390	\$ 750	\$ 750	0%	\$ 750
01-4210-1-4550.01	PD PRINTING	\$ 113	\$ 500	\$ 500	0%	\$ 500
01-4210-1-4560.01	PD DUES/SUBSCRIPTIONS/SEMINARS	\$ 965	\$ 900	\$ 950	6%	\$ 950

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4210-1-4625.01	PD POSTAGE	\$ 304	\$ 500	\$ 500	0%	\$ 500
01-4210-1-4635.01	PD GAS/OIL/DIESEL	\$ 24,273	\$ 20,000	\$ 26,000	30%	\$ 26,000
01-4210-1-4670.01	PD BOOKS & PERIODICALS	\$ 185	\$ 400	\$ 400	0%	\$ 400
01-4210-1-4680.01	PD UNIFORMS & EQUIP	\$ 7,443	\$ 7,000	\$ 7,250	4%	\$ 7,250
01-4210-1-4690.28	PD MISCELLANEOUS	\$ 860	\$ 1,000	\$ 1,000	0%	\$ 1,000
<b>Totals for dept 4210-1 - POLICE</b>		<b>\$ 784,257</b>	<b>\$ 865,517</b>	<b>\$ 942,293</b>	<b>9%</b>	<b>\$ 942,293</b>
<b>Dept 4215-1 - AMBULANCE</b>						
01-4215-1-4390.24	AM CONTRACT MED SERV	\$ 90,125	\$ 92,829	\$ 95,614	3%	\$ 95,614
01-4215-1-4390.27	AM DISPATCHING SERVICES	\$ 36,180	\$ 37,265	\$ 38,383	3%	\$ 38,383
<b>Totals for dept 4215-1 - AMBULANCE</b>		<b>\$ 126,305</b>	<b>\$ 130,094</b>	<b>\$ 133,997</b>	<b>3%</b>	<b>\$ 133,997</b>
<b>Dept 4215-2 - AMBULANCE BILLING</b>						
01-4215-2-4390.35	AMBULANCE BILLING	\$ -	\$ 1	\$ 1	0%	\$ 1
<b>Totals for dept 4215-2 - AMBULANCE BILLING</b>		<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>0%</b>	<b>\$ 1</b>
<b>Dept 4220-1 - FIRE</b>						
01-4220-1-4110.27	FD SALARIES - DEPUTY CHIEF	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4220-1-4110.28	FD SALARIES - ADMIN ASSIST	\$ 47,719	\$ 49,670	\$ 54,558	10%	\$ 54,558
01-4220-1-4110.29	FD SALARIES - DUTY OFFICER	\$ 9,000	\$ 10,400	\$ 10,000	-4%	\$ 10,000
01-4220-1-4110.30	FD SALARIES - ON CALL FF	\$ 40,032	\$ 77,000	\$ 75,000	-3%	\$ 75,000
01-4220-1-4110.31	FD SALARIES - CHIEF	\$ 53,304	\$ 91,104	\$ 97,739	7%	\$ 97,739
01-4220-1-4110.32	FD SALARIES - DAYTIME	\$ 98,110	\$ 60,070	\$ 65,000	8%	\$ 65,000
01-4220-1-4110.33	FD SALARIES - CAPTAINS	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4220-1-4110.34	FD SALARIES - LIEUTENANTS	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4220-1-4140.02	FD OVERTIME	\$ 10,076	\$ 7,500	\$ 7,500	0%	\$ 7,500
01-4220-1-4140.05	FD EMS COORDINATION	\$ -	\$ 2,500	\$ 2,500	0%	\$ 2,500
01-4220-1-4341.02	FD ADMIN TELEPHONE	\$ 906	\$ 860	\$ 860	0%	\$ 860
01-4220-1-4341.03	FD VERIZON	\$ 2,990	\$ 3,000	\$ 3,000	0%	\$ 3,000
01-4220-1-4350.01	FD MEDICAL SERVICES	\$ 3,481	\$ 6,500	\$ 6,500	0%	\$ 6,500
01-4220-1-4390.28	FD EMS CONTRACT SERVICE	\$ 4,253	\$ 4,200	\$ 4,400	5%	\$ 4,400
01-4220-1-4390.29	FD TRAINING/EDUCATION MATERIAL	\$ 5,305	\$ 7,500	\$ 7,500	0%	\$ 7,500
01-4220-1-4390.30	FD FIRE PREV. INSPECTIONS	\$ 217	\$ 1,500	\$ 1,500	0%	\$ 1,500

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4220-1-4390.31	FD ANNUAL TESTING	\$ 6,583	\$ 9,000	\$ 9,000	0%	\$ 9,000
01-4220-1-4410.01	FD ELECTRICITY	\$ 7,612	\$ 7,000	\$ 7,500	7%	\$ 7,500
01-4220-1-4411.04	FD HEAT/ PROPANE	\$ 5,077	\$ 8,000	\$ 8,000	0%	\$ 8,000
01-4220-1-4430.40	FD RADIO REPAIR & MAINT	\$ 2,591	\$ 2,500	\$ 2,500	0%	\$ 2,500
01-4220-1-4430.41	FD BUILDING MAINT	\$ 2,282	\$ 4,000	\$ 3,500	-13%	\$ 3,500
01-4220-1-4560.01	FD DUES/SUBSCRIPTIONS/SEMINARS	\$ 2,638	\$ 3,700	\$ 3,500	-5%	\$ 3,500
01-4220-1-4620.01	FD OFFICE SUPPLIES	\$ 3,713	\$ 3,200	\$ 3,200	0%	\$ 3,200
01-4220-1-4635.01	FD GAS/OIL/DIESEL	\$ 8,962	\$ 8,500	\$ 11,000	29%	\$ 11,000
01-4220-1-4660.02	FD VEHICLE MAINTENANCE	\$ 27,475	\$ 19,000	\$ 19,000	0%	\$ 19,000
01-4220-1-4660.03	FD VEHICLE REPAIRS	\$ 17,959	\$ 17,000	\$ 17,000	0%	\$ 17,000
01-4220-1-4680.03	FD UNIFORMS & EQUIP	\$ 1,818	\$ 1,500	\$ 1,500	0%	\$ 1,500
01-4220-1-4680.04	FD PPE	\$ 301	\$ 2,000	\$ 2,000	0%	\$ 2,000
01-4220-1-4690.29	FD SPECIAL DETAILS	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4220-1-4690.30	FD EQUIPMENT	\$ 4,384	\$ 4,000	\$ 4,000	0%	\$ 4,000
01-4220-1-4690.31	FD HAZMAT EQUIPMENT	\$ 1,157	\$ 1,000	\$ 1,000	0%	\$ 1,000
01-4220-1-4690.32	FD EMS SUPPLIES & EQUIP	\$ 12,804	\$ 7,000	\$ 7,000	0%	\$ 7,000
<b>Totals for dept 4220-1 - FIRE</b>		<b>\$ 380,749</b>	<b>\$ 419,208</b>	<b>\$ 435,761</b>	<b>4%</b>	<b>\$ 435,761</b>
<b>Dept 4220-3 - FOREST FIRE</b>						
01-4220-3-4110.35	FF SALARIES	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4220-3-4430.42	FF EQUIPMENT REPAIR	\$ 312	\$ 1,000	\$ 1,000	0%	\$ 1,000
01-4220-3-4690.33	FF EQUIPMENT	\$ 3,444	\$ 1,000	\$ 1,000	0%	\$ 1,000
<b>Totals for dept 4220-3 - FOREST FIRE</b>		<b>\$ 3,756</b>	<b>\$ 2,001</b>	<b>\$ 2,001</b>	<b>0%</b>	<b>\$ 2,001</b>
<b>Dept 4240-1 - BUILDING INSPECTION</b>						
01-4240-1-4110.36	BI SALARIES	\$ 66,319	\$ 67,434	\$ 70,845	5%	\$ 70,845
01-4240-1-4110.38	BI ADMINISTRATIVE ASSISTANT	\$ 38,812	\$ 41,871	\$ 43,992	5%	\$ 43,992
01-4240-1-4340.22	BI ELECTRONIC PAYMENT FEES	\$ 55	\$ 1	\$ 1	0%	\$ 1
01-4240-1-4341.01	BI TELEPHONE	\$ 557	\$ 675	\$ 600	-11%	\$ 600
01-4240-1-4390.36	BI CONTRACT SERVICES	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4240-1-4390.37	BI TRAINING	\$ 364	\$ 400	\$ 400	0%	\$ 400
01-4240-1-4550.01	BI PRINTING	\$ 93	\$ 200	\$ 200	0%	\$ 200
01-4240-1-4560.01	BI DUES/SUBSCRIPTIONS/SEMINARS	\$ 1,340	\$ 1,750	\$ 1,750	0%	\$ 1,750

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4240-1-4620.01	BI OFFICE SUPPLIES	\$ 322	\$ 200	\$ 200	0%	\$ 200
01-4240-1-4620.03	BI CODE BOOKS	\$ 8	\$ 400	\$ 500	25%	\$ 500
01-4240-1-4620.04	BI OFFICE EQUIPMENT	\$ 172	\$ 1	\$ 1	0%	\$ 1
01-4240-1-4625.01	BI POSTAGE	\$ 12	\$ 75	\$ 25	-67%	\$ 25
01-4240-1-4630.01	BI OFFICE EQUIP MAINT	\$ 65	\$ 200	\$ 100	-50%	\$ 100
01-4240-1-4635.01	BI GAS/OIL/DIESEL	\$ 812	\$ 1,300	\$ 1,500	15%	\$ 1,500
01-4240-1-4645.01	BI MILEAGE	\$ 2,013	\$ 1,750	\$ 1,750	0%	\$ 1,750
01-4240-1-4680.05	BI SAFETY GLASSES/BOOTS	\$ 173	\$ 150	\$ 175	17%	\$ 175
01-4240-1-4690.34	BI MISCELLANEOUS	\$ -	\$ 100	\$ 50	-50%	\$ 50
<b>Totals for dept 4240-1 - BUILDING INSPECTION</b>		<b>\$ 111,117</b>	<b>\$ 116,508</b>	<b>\$ 122,090</b>	<b>5%</b>	<b>\$ 122,090</b>
<b>Dept 4290-1 - EMERGENCY MANAGEMENT</b>						
01-4290-1-4341.01	EM JETPACK/INTERNET	\$ 480	\$ 480	\$ 480	0%	\$ 480
01-4290-1-4390.38	EM EOP GRANT EXPENSES	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4290-1-4390.39	EM OPS HAZMAT MUTUAL AID	\$ 7,245	\$ 7,700	\$ 7,700	0%	\$ 7,700
01-4290-1-4390.40	EM HOUSE NUMBERING	\$ 594	\$ 1,000	\$ 1,000	0%	\$ 1,000
01-4290-1-4630.02	EM EQUIP REPAIRS & MAINT	\$ 1,200	\$ 2,500	\$ 2,500	0%	\$ 2,500
<b>Totals for dept 4290-1 - EMERGENCY MANAGEMENT</b>		<b>\$ 9,519</b>	<b>\$ 11,681</b>	<b>\$ 11,681</b>	<b>0%</b>	<b>\$ 11,681</b>
<b>Dept 4312-1 - HIGHWAYS AND STREETS</b>						
01-4312-1-4110.10	HSB SUPERVISOR	\$ -		\$ 89,502	0%	\$ 89,502
01-4312-1-4110.39	HSB SALARIES	\$ 116,508	\$ 146,000	\$ 111,779	-23%	\$ 111,779
01-4312-1-4110.60	HSB ON-CALL STIPEND	\$ -	\$ 10,400	\$ 10,400	0%	\$ 10,400
01-4312-1-4140.03	HSB PLOWING OT	\$ 11,100	\$ 12,000	\$ 11,000	-8%	\$ 11,000
01-4312-1-4140.04	HSB REGULAR OT	\$ 162	\$ 1,200	\$ 1,000	-17%	\$ 1,000
01-4312-1-4190.15	HSB ROAD AGENT	\$ 17,900	\$ 10,300	\$ 1	-100%	\$ 1
01-4312-1-4190.16	HSB CONTRACTED SERVICES	\$ 3,100	\$ 3,111	\$ 3,200	3%	\$ 3,200
01-4312-1-4310.01	HSB SURVEYING/ENGINEERING	\$ 2,764	\$ 5,200	\$ 5,000	-4%	\$ 5,000
01-4312-1-4350.02	HSB DRUG TESTING	\$ -	\$ 150	\$ 1	-99%	\$ 1
01-4312-1-4410.01	HSB ELECTRICITY	\$ 1,724	\$ 2,225	\$ 2,300	3%	\$ 2,300
01-4312-1-4411.05	HSB HEAT/FUEL	\$ 3,310	\$ 4,875	\$ 5,200	7%	\$ 5,200
01-4312-1-4490.06	HSB SAND/GRAVEL	\$ 28,784	\$ 32,000	\$ 32,320	1%	\$ 32,320
01-4312-1-4490.07	HSB PLOWING	\$ 220,240	\$ 220,000	\$ 220,000	0%	\$ 220,000

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4312-1-4490.08	HSB CULVERTS	\$ 6,575	\$ 10,800	\$ 10,000	-7%	\$ 10,000
01-4312-1-4490.09	HSB SALT	\$ 84,299	\$ 82,500	\$ 70,000	-15%	\$ 70,000
01-4312-1-4490.10	HSB ASPHALT	\$ 10,034	\$ 37,000	\$ 37,000	0%	\$ 37,000
01-4312-1-4490.11	HSB HIRED EQUIPMENT	\$ 69,830	\$ 51,500	\$ 50,000	-3%	\$ 50,000
01-4312-1-4490.12	HSB DIRT RD. MAINT.	\$ 61,700	\$ 38,000	\$ 38,000	0%	\$ 38,000
01-4312-1-4490.13	HSB HOT PATCH	\$ 27,086	\$ 42,000	\$ 40,000	-5%	\$ 40,000
01-4312-1-4490.14	HSB ROADSIDE CLEANUP	\$ 48,010	\$ 10,000	\$ 20,000	100%	\$ 20,000
01-4312-1-4490.15	HSB CRACK FILLING	\$ 15,100	\$ 21,210	\$ 20,000	-6%	\$ 20,000
01-4312-1-4610.03	HSB SIGNS	\$ 3,171	\$ 3,500	\$ 3,000	-14%	\$ 3,000
01-4312-1-4620.01	HSB OFFICE SUPPLIES	\$ 43	\$ 200	\$ 200	0%	\$ 200
01-4312-1-4620.02	HSB SUPPLIES	\$ 3,552	\$ 2,050	\$ 2,050	0%	\$ 2,050
01-4312-1-4630.02	HSB EQUIP REPAIRS & MAINT	\$ 16,510	\$ 20,000	\$ 20,000	0%	\$ 20,000
01-4312-1-4630.04	HSB RADIO EQUIP REPAIR	\$ 1,629	\$ 1,100	\$ 1,100	0%	\$ 1,100
01-4312-1-4635.01	HSB GAS/OIL/DIESEL	\$ 10,624	\$ 16,000	\$ 17,600	10%	\$ 17,600
01-4312-1-4690.35	HSB EQUIPMENT	\$ 4,338	\$ 5,300	\$ 5,000	-6%	\$ 5,000
01-4312-1-4690.36	HSB MISCELLANEOUS	\$ 452	\$ 217	\$ 300	38%	\$ 300
<b>Totals for dept 4312-1 - HIGHWAYS AND STREETS</b>		<b>\$ 768,545</b>	<b>\$ 788,838</b>	<b>\$ 825,953</b>	<b>5%</b>	<b>\$ 825,953</b>
<b>Dept 4316-1 - STREET LIGHTING</b>						
01-4316-1-4410.01	SL ELECTRICITY	\$ 3,894	\$ 4,300	\$ 3,900	-9%	\$ 3,900
<b>Totals for dept 4316-1 - STREET LIGHTING</b>		<b>\$ 3,894</b>	<b>\$ 4,300</b>	<b>\$ 3,900</b>	<b>-9%</b>	<b>\$ 3,900</b>
<b>Dept 4324-1 - SOLID WASTE DISPOSAL</b>						
01-4324-1-4110.40	TS SALARIES	\$ 69,937	\$ 71,244	\$ 75,000	5%	\$ 75,000
01-4324-1-4341.01	TS TELEPHONE	\$ 557	\$ 575	\$ 600	4%	\$ 600
01-4324-1-4390.42	TS CONTRACTED SERVICES	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4324-1-4390.43	TS OPERATOR CERTIFICATION	\$ 500	\$ 250	\$ 400	60%	\$ 400
01-4324-1-4390.44	TS PORTABLE TOILETS	\$ 1,470	\$ 1,200	\$ 2,000	67%	\$ 2,000
01-4324-1-4390.56	TS SITE WORK	\$ -	\$ 150	\$ 150	0%	\$ 150
01-4324-1-4390.57	TS HAZ WASTE COLLECTION	\$ 17,505	\$ 7,000	\$ 5,000	-29%	\$ 5,000
01-4324-1-4390.58	TS TRANSPORT & TIPPING	\$ 84,471	\$ 80,000	\$ 85,000	6%	\$ 85,000
01-4324-1-4390.59	TS FLUORESCENT BULB DISPOSAL	\$ 727	\$ 1	\$ 1	0%	\$ 1
01-4324-1-4390.60	TS SOLID FILL DISPOSAL	\$ -	\$ 1	\$ 1	0%	\$ 1

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4324-1-4410.01	TS ELECTRICITY	\$ 2,701	\$ 2,700	\$ 2,700	0%	\$ 2,700
01-4324-1-4430.43	TS FACILITY MAINTENANCE	\$ 1,132	\$ 1,400	\$ 1,400	0%	\$ 1,400
01-4324-1-4430.44	TS FACILITY IMPROVEMENT	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4324-1-4430.45	TS SNOW REMOVAL	\$ 6,700	\$ 6,750	\$ 7,358	9%	\$ 7,358
01-4324-1-4490.16	TS MOWING	\$ 2,130	\$ 2,000	\$ 2,000	0%	\$ 2,000
01-4324-1-4560.01	TS DUES/SUBSCRIPTIONS/SEMINARS	\$ 371	\$ 300	\$ 300	0%	\$ 300
01-4324-1-4610.04	TS DUMP STICKER	\$ 100	\$ 100	\$ 109	9%	\$ 109
01-4324-1-4634.01	TS DIESEL FOR EQUIPMENT	\$ -	\$ 225	\$ 245	9%	\$ 245
01-4324-1-4635.01	TS GAS/OIL/DIESEL	\$ 17	\$ 1	\$ 1	0%	\$ 1
01-4324-1-4645.01	TS MILEAGE	\$ -	\$ 50	\$ 55	10%	\$ 55
01-4324-1-4690.37	TS SUPPLIES & EQUIP	\$ 2,995	\$ 2,300	\$ 2,400	4%	\$ 2,400
01-4324-1-4690.38	TS SIGNS	\$ -	\$ 50	\$ 50	0%	\$ 50
<b>Totals for dept 4324-1 - SOLID WASTE DISPOSAL</b>		<b>\$ 191,313</b>	<b>\$ 176,299</b>	<b>\$ 184,772</b>	<b>5%</b>	<b>\$ 184,772</b>
<b>Dept 4324-2 - RECYCLING</b>						
01-4324-2-4390.45	RECY SCRAP METAL	\$ 2,594	\$ 3,000	\$ 3,270	9%	\$ 3,270
01-4324-2-4390.46	RECY AUTO BATTERIES HAULING	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4324-2-4390.47	RECY TV, COMPUTERS	\$ 1,806	\$ 2,000	\$ 2,180	9%	\$ 2,180
01-4324-2-4390.48	RECY PROPANE CYLINDER DISPOSAL	\$ 150	\$ 125	\$ 136	9%	\$ 136
01-4324-2-4390.49	RECY ALUMINUM CANS HAULING	\$ 41	\$ 175	\$ 191	9%	\$ 191
01-4324-2-4390.50	RECY PLASTICS RENT & HAULING	\$ 8,323	\$ 13,250	\$ 8,500	-36%	\$ 8,500
01-4324-2-4390.51	RECY COMINGLED CANS	\$ 558	\$ 650	\$ 709	9%	\$ 709
01-4324-2-4390.52	RECY PAPER	\$ 18,515	\$ 14,100	\$ 14,000	-1%	\$ 14,000
01-4324-2-4390.53	RECY FREON, APPLIANCE	\$ 1,320	\$ 1,000	\$ 1,090	9%	\$ 1,090
01-4324-2-4390.54	RECY TIRE REMOVAL	\$ 600	\$ 500	\$ 500	0%	\$ 500
01-4324-2-4390.55	RECY GLASS	\$ 5,834	\$ 5,500	\$ 5,500	0%	\$ 5,500
<b>Totals for dept 4324-2 - RECYCLING</b>		<b>\$ 39,741</b>	<b>\$ 40,301</b>	<b>\$ 36,077</b>	<b>-10%</b>	<b>\$ 36,077</b>
<b>Dept 4325-1 - SOLID WASTE CLEANUP</b>						
01-4325-1-4330.17	LF MONITORING WELLS	\$ 2,558	\$ 8,150	\$ 12,150	49%	\$ 12,150
01-4325-1-4330.18	LF CAP MAINT	\$ 1,500	\$ 1,500	\$ 1,500	0%	\$ 1,500
01-4325-1-4330.19	LF ILLEGAL DUMPING	\$ -	\$ 1,500	\$ 1,500	0%	\$ 1,500
<b>Totals for dept 4325-1 - SOLID WASTE CLEANUP</b>		<b>\$ 4,058</b>	<b>\$ 11,150</b>	<b>\$ 15,150</b>	<b>36%</b>	<b>\$ 15,150</b>

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
<b>Dept 4414-1 - ANIMAL CONTROL</b>						
01-4414-1-4110.59	ACO WP RANGER	\$ -	\$ 10,000	\$ 10,000	0%	\$ 10,000
01-4414-1-4390.61	ACO ANIMAL CONTROL EXP	\$ 2,548	\$ 5,000	\$ 5,000	0%	\$ 5,000
<b>Totals for dept 4414-1 - ANIMAL CONTROL</b>		<b>\$ 2,548</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0%</b>	<b>\$ 15,000</b>
<b>Dept 4419-1 - OTHER HEALTH</b>						
01-4419-1-4309.70	WR SEACOAST CHILD ADVOCACY	\$ 300	\$ 300	\$ 300	0%	\$ 300
01-4419-1-4309.71	WR REGIONAL TRANSIT	\$ -	\$ 6,019	\$ 6,019	0%	\$ 6,019
01-4419-1-4309.72	WR COMMUNITY HEALTH SERVICES	\$ -	\$ 1,200	\$ 1,200	0%	\$ 1,200
01-4419-1-4309.73	WR UPPER ROOM	\$ 1,481	\$ 1,481	\$ 1,481	0%	\$ 1,481
01-4419-1-4309.74	WR CHILD & FAMILY SERVICES	\$ 600	\$ 600	\$ 600	0%	\$ 600
01-4419-1-4309.75	WR HOME HEALTH & HOSPICE	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4419-1-4390.62	WR AMERICAN RED CROSS	\$ 2,000	\$ 2,000	\$ 2,000	0%	\$ 2,000
01-4419-1-4390.63	WR CENTER FOR LIFE MANAGEMENT	\$ -	\$ 5,000	\$ 5,000	0%	\$ 5,000
01-4419-1-4390.65	WR CAREGIVERS PROGRAM	\$ 2,150	\$ 2,150	\$ 2,150	0%	\$ 2,150
01-4419-1-4390.66	WR HAVEN	\$ 2,400	\$ 2,400	\$ 2,400	0%	\$ 2,400
01-4419-1-4390.67	WR FRIENDS PROGRAM	\$ 100	\$ 100	\$ 100	0%	\$ 100
01-4419-1-4390.68	WR SON SHINE SOUP KITCHEN	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4419-1-4390.69	WR AIDS RESPONSE SEACOAST	\$ 500	\$ 500	\$ 500	0%	\$ 500
<b>Totals for dept 4419-1 - OTHER HEALTH</b>		<b>\$ 9,531</b>	<b>\$ 21,752</b>	<b>\$ 21,752</b>	<b>0%</b>	<b>\$ 21,752</b>
<b>Dept 4442-1 - DIRECT ASSISTANCE</b>						
01-4442-1-4309.76	GA BURIAL ALLOTMENT	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4442-1-4309.77	GA FOOD	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4442-1-4309.78	GA RENT	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4442-1-4341.01	GA TELEPHONE	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4442-1-4350.03	GA MEDICAL	\$ 250	\$ 1	\$ 1	0%	\$ 1
01-4442-1-4410.01	GA ELECTRICITY	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4442-1-4411.06	GA FUEL	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4442-1-4690.39	GA MISCELLANEOUS	\$ 4	\$ 1	\$ 1	0%	\$ 1
<b>Totals for dept 4442-1 - DIRECT ASSISTANCE</b>		<b>\$ 254</b>	<b>\$ 8</b>	<b>\$ 8</b>	<b>0%</b>	<b>\$ 8</b>

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
<b>Dept 4444-1 - INTERGOVERNMENTAL WELFARE</b>						
01-4444-1-4309.79	WR IG CAP	\$ 3,712	\$ 3,712	\$ 3,712	0%	\$ 3,712
01-4444-1-4309.80	WR IG MEALS ON WHEELS	\$ 800	\$ 800	\$ 800	0%	\$ 800
<b>Totals for dept 4444-1 - INTERGOVERNMENTAL WELFARE</b>		<b>\$ 4,512</b>	<b>\$ 4,512</b>	<b>\$ 4,512</b>	<b>0%</b>	<b>\$ 4,512</b>
<b>Dept 4520-1 - PARKS AND RECREATION</b>						
01-4520-1-4110.41	REC SALARIES	\$ 51,816	\$ 51,298	\$ 54,000	5%	\$ 54,000
01-4520-1-4110.42	REC SUMMER WAGES	\$ 16,698	\$ 15,000	\$ 15,000	0%	\$ 15,000
01-4520-1-4309.81	REC TRASH REMOVAL	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4520-1-4309.82	REC PORTABLES	\$ 1,730	\$ 1,400	\$ 1,400	0%	\$ 1,400
01-4520-1-4309.83	REC NEW HIRE BACKGROUND CHECK	\$ -	\$ 500	\$ 500	0%	\$ 500
01-4520-1-4309.84	REC TRAINING	\$ 524	\$ 500	\$ 500	0%	\$ 500
01-4520-1-4309.85	REC SENIOR REC PROGRAMS	\$ 6,015	\$ 6,760	\$ 6,500	-4%	\$ 6,500
01-4520-1-4341.01	REC TELEPHONE	\$ 497	\$ 1,050	\$ 1,050	0%	\$ 1,050
01-4520-1-4410.01	REC ELECTRICITY	\$ 864	\$ 1,397	\$ 2,250	61%	\$ 2,250
01-4520-1-4430.46	REC IMPROV/ADD - BUILDINGS	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4520-1-4430.47	REC ATHLETIC FIELDS	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4520-1-4560.01	REC DUES/SUBSCRIPTIONS/SEMINARS	\$ 429	\$ 550	\$ 500	-9%	\$ 500
01-4520-1-4610.05	REC SUPPLIES & EQUIP	\$ 2,355	\$ 2,500	\$ 2,500	0%	\$ 2,500
01-4520-1-4645.01	REC MILEAGE	\$ 39	\$ 800	\$ 800	0%	\$ 800
<b>Totals for dept 4520-1 - PARKS AND RECREATION</b>		<b>\$ 80,967</b>	<b>\$ 81,758</b>	<b>\$ 85,003</b>	<b>4%</b>	<b>\$ 85,003</b>
<b>Dept 4520-2 - WASON POND COMMISSION-REC</b>						
01-4520-2-4110.59	WP RANGER	\$ 8,023	\$ -	\$ -	0%	\$ -
01-4520-2-4309.86	WP TRASH REMOVAL	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4520-2-4309.87	WP CONTRACT SERVICES	\$ 400	\$ 400	\$ 300	-25%	\$ 300
01-4520-2-4309.88	WP PORTABLE TOILETS/PLAYGROUND	\$ 3,003	\$ 3,400	\$ 3,400	0%	\$ 3,400
01-4520-2-4430.49	WP ATHLETIC FIELDS	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4520-2-4430.50	WP PLAYGROUND	\$ 1,636	\$ 100	\$ 500	400%	\$ 500
01-4520-2-4430.51	WP FIELD IMPROVEMENTS	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4520-2-4431.01	WP ELECTRICITY	\$ 944	\$ 1,390	\$ 1,390	0%	\$ 1,390
01-4520-2-4620.01	WP SUPPLIES	\$ 219	\$ 250	\$ 250	0%	\$ 250
01-4520-2-4690.40	WP SIGNS	\$ -	\$ 50	\$ 100	100%	\$ 100



GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
<b>Totals for dept 4520-2 - WASON POND COMMISSION-REC</b>		<b>\$ 14,225</b>	<b>\$ 5,593</b>	<b>\$ 5,943</b>	<b>6%</b>	<b>\$ 5,943</b>
<b>Dept 4535-1 - WP CARETAKER COTTAGE</b>						
01-4535-1-4431.01	CA ELECTRICITY	\$ 573	\$ 750	\$ 650	-13%	\$ 650
<b>Totals for dept 4535-1 - WP CARETAKER COTTAGE</b>		<b>\$ 573</b>	<b>\$ 750</b>	<b>\$ 650</b>	<b>-13%</b>	<b>\$ 650</b>
<b>Dept 4540-1 - WP BATH HOUSE</b>						
01-4540-1-4430.52	BH REPAIRS & MAINT	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4540-1-4431.01	BH ELECTRICITY	\$ 185	\$ 220	\$ 220	0%	\$ 220
<b>Totals for dept 4540-1 - WP BATH HOUSE</b>		<b>\$ 185</b>	<b>\$ 221</b>	<b>\$ 221</b>	<b>0%</b>	<b>\$ 221</b>
<b>Dept 4541-1 - WASON POND COMMISSION</b>						
01-4541-1-4309.89	WPC REC. DEVELOPMENT	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4541-1-4309.90	WPC CONSERVATION DEVELOPMENT	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4541-1-4309.91	WPC CULTURAL RESOURCES	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4541-1-4309.92	WPC SCENIC RESOURCES	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4541-1-4309.93	WPC PUBLIC SAFETY EMER	\$ 5,119	\$ 1	\$ 1	0%	\$ 1
01-4541-1-4309.94	WPC UTILITY DECOM.	\$ -	\$ 150	\$ 150	0%	\$ 150
01-4541-1-4430.53	WPC DAM MAINT	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4541-1-4430.56	WPC BEACH MAINTENANCE	\$ -	\$ 1,650	\$ 1,500	-9%	\$ 1,500
01-4541-1-4690.41	WPC MISC.	\$ -	\$ 100	\$ 100	0%	\$ 100
<b>Totals for dept 4541-1 - WASON POND COMMISSION</b>		<b>\$ 5,119</b>	<b>\$ 1,906</b>	<b>\$ 1,756</b>	<b>-8%</b>	<b>\$ 1,756</b>
<b>Dept 4550-1 - LIBRARY</b>						
01-4550-1-4680.06	LIB CHESTER PUBLIC LIBRARY	\$ 169,880	\$ 186,620	\$ 195,220	5%	\$ 195,220
<b>Totals for dept 4550-1 - LIBRARY</b>		<b>\$ 169,880</b>	<b>\$ 186,620</b>	<b>\$ 195,220</b>	<b>5%</b>	<b>\$ 195,220</b>
<b>Dept 4583-1 - PATRIOTIC PURPOSES</b>						
01-4583-1-4309.95	PATRIOTIC	\$ 54	\$ 750	\$ 500	-33%	\$ 500
<b>Totals for dept 4583-1 - PATRIOTIC PURPOSES</b>		<b>\$ 54</b>	<b>\$ 750</b>	<b>\$ 500</b>	<b>-33%</b>	<b>\$ 500</b>
<b>Dept 4585-1 - PACT</b>						
01-4585-1-4622.01	CABLE BLDG SUPPLIES	\$ -	\$ 1	\$ 1	0%	\$ 1

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
<b>Totals for dept 4585-1 - PACT</b>		\$ -	\$ 1	\$ 1	0%	\$ 1
<b>Dept 4586-1 - CHESTER SENIOR CITIZENS</b>						
01-4586-1-4680.07	SR CHESTER SENIOR CITIZENS	\$ 15,000	\$ 15,000	\$ 15,000	0%	\$ 15,000
<b>Totals for dept 4586-1 - CHESTER SENIOR CITIZENS</b>		\$ 15,000	\$ 15,000	\$ 15,000	0%	\$ 15,000
<b>Dept 4587-1 - TOWN FAIR FIREWORKS</b>						
01-4587-1-4680.08	TOWN FAIR FIREWORKS	\$ 7,000	\$ 7,000	\$ 7,000	0%	\$ 7,000
<b>Totals for dept 4587-1 - TOWN FAIR FIREWORKS</b>		\$ 7,000	\$ 7,000	\$ 7,000	0%	\$ 7,000
<b>Dept 4610-1 - SPRING HILL FARM</b>						
01-4610-1-4680.09	SHF SPRING HILL FARM	\$ 2,717	\$ 2,750	\$ 3,000	9%	\$ 3,000
01-4610-1-4680.10	SHF ADVISORY COMMITTEE	\$ 1,293	\$ 1,500	\$ 1,500	0%	\$ 1,500
<b>Totals for dept 4610-1 - SPRING HILL FARM</b>		\$ 4,010	\$ 4,250	\$ 4,500	6%	\$ 4,500
<b>Dept 4619-1 - CONSERVATION COMMISSION</b>						
01-4619-1-4309.01	CONS EASEMENT MONITORING	\$ 276	\$ 200	\$ 1	-100%	\$ 1
01-4619-1-4309.97	CONS EXETER RIVER WATERSHED	\$ 200	\$ 200	\$ -	-100%	\$ -
01-4619-1-4309.98	CONS DUES	\$ -	\$ 50	\$ 600	1100%	\$ 600
01-4619-1-4550.01	CONS PRINTING	\$ 8	\$ 200	\$ 100	-50%	\$ 100
01-4619-1-4560.01	CONS SEMINARS	\$ 660	\$ 500	\$ 250	-50%	\$ 250
01-4619-1-4690.42	CONS MISCELLANEOUS	\$ 57	\$ 50	\$ 50	0%	\$ 50
<b>Totals for dept 4619-1 - CONSERVATION COMMISSION</b>		\$ 1,201	\$ 1,200	\$ 1,001	-17%	\$ 1,001
<b>Dept 4620-1 - AGRICULTURAL COMMISSION</b>						
01-4620-1-4110.44	AC ADMIN SALARIES	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4620-1-4550.01	AC PRINTING	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4620-1-4560.01	AC DUES/SUBSCRIPTIONS/SEMINARS	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4620-1-4625.01	AC POSTAGE	\$ -	\$ 1	\$ 1	0%	\$ 1
01-4620-1-4690.43	AC MISCELLANEOUS	\$ -	\$ 1	\$ 1	0%	\$ 1
<b>Totals for dept 4620-1 - AGRICULTURAL COMMISSION</b>		\$ -	\$ 5	\$ 5	0%	\$ 5
<b>Dept 4711-1 - PRINCIPAL LONG TERM BONDS AND NOTES</b>						

GL NUMBER	DESCRIPTION	FY21-22 Actual	FY22-23 Budget	FY23-24 BOS Proposed	FY23-24 BOS Proposed	FY23-24 BOS % Inc/(Dec)
01-4711-1-4340.12	PRINCIPAL - TAN	\$ -	\$ 1	\$ 1	0%	\$ 1
<b>Totals for dept 4711-1 - PRINCIPAL LONG TERM BONDS AND NOTES</b>		<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>0%</b>	<b>\$ 1</b>
<b>Dept 4723-1 - INT. ON TAX AND REV ANTICIPATION NOTES</b>						
01-4723-1-4340.13	INTEREST - TAN	\$ -	\$ 1	\$ 1	0%	\$ 1
<b>Totals for dept 4723-1 - INT. ON TAX AND REV ANTICIPATION NOTES</b>		<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>0%</b>	<b>\$ 1</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 4,971,213</b>	<b>\$ 5,439,658</b>	<b>\$ 5,732,612</b>	<b>5.39%</b>	<b>\$ 5,732,612</b>



Proposed Budget

Chester

For the period beginning July 1, 2023 and ending June 30, 2024

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

This form was posted with the warrant on: 27 - FEB - 23

**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
Michael A. Weider	Chairman	
Sabrina Harris	EX	
Talk Cannon	Member	
Charlotte Lister	member	
Kathy Guilmette	member	
Ephraim Dobbins	vicechair	

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/>



**New Hampshire**  
Department of  
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**2023**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Selectmen's Appropriations for period ending 6/30/2024 (Recommended)	Selectmen's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
<b>General Government</b>								
4130-4139	Executive	07	\$36,621	\$182,042	\$186,830	\$0	\$186,830	\$0
4140-4149	Election, Registration, and Vital Statistics	07	\$7,276	\$168,365	\$171,264	\$0	\$171,264	\$0
4150-4151	Financial Administration	07	\$143,690	\$150,442	\$333,543	\$0	\$333,543	\$0
4152	Revaluation of Property	07	\$84,952	\$87,989	\$90,538	\$0	\$90,538	\$0
4153	Legal Expense	07	\$42,937	\$65,000	\$60,000	\$0	\$60,000	\$0
4155-4159	Personnel Administration	07	\$929,499	\$1,096,329	\$1,203,507	\$0	\$1,203,507	\$0
4191-4193	Planning and Zoning	07	\$94,346	\$117,078	\$129,867	\$0	\$129,867	\$0
4194	General Government Buildings	07	\$342,584	\$345,075	\$344,984	\$0	\$344,984	\$0
4195	Cemeteries	07	\$29,832	\$17,560	\$15,602	\$0	\$15,602	\$0
4196	Insurance	07	\$106,440	\$106,244	\$116,140	\$0	\$116,140	\$0
4197	Advertising and Regional Association	07	\$8,685	\$8,743	\$8,587	\$0	\$8,587	\$0
4199	Other General Government		\$447,796	\$182,565	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>			<b>\$2,274,658</b>	<b>\$2,527,432</b>	<b>\$2,660,862</b>	<b>\$0</b>	<b>\$2,660,862</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	07	\$784,247	\$865,517	\$942,293	\$0	\$942,293	\$0
4215-4219	Ambulance	07	\$126,305	\$130,095	\$133,998	\$0	\$133,998	\$0
4220-4229	Fire	07	\$384,505	\$421,209	\$437,762	\$0	\$437,762	\$0
4240-4249	Building Inspection	07	\$111,117	\$116,507	\$122,090	\$0	\$122,090	\$0
4290-4298	Emergency Management	07	\$9,519	\$11,681	\$11,681	\$0	\$11,681	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>			<b>\$1,415,693</b>	<b>\$1,545,009</b>	<b>\$1,647,824</b>	<b>\$0</b>	<b>\$1,647,824</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**New Hampshire**  
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**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Selectmen's Appropriations for period ending 6/30/2024 (Recommended)	Selectmen's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
<b>Highways and Streets</b>								
4311	Administration		\$0	\$55,417	\$0	\$0	\$0	\$0
4312	Highways and Streets	07	\$870,723	\$2,290,572	\$825,953	\$0	\$825,953	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	07	\$3,894	\$4,300	\$3,900	\$0	\$3,900	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$874,617</b>	<b>\$2,350,289</b>	<b>\$829,853</b>	<b>\$0</b>	<b>\$829,853</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration	07	\$231,054	\$216,600	\$220,849	\$0	\$220,849	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	07	\$4,058	\$11,150	\$15,150	\$0	\$15,150	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$235,112</b>	<b>\$227,750</b>	<b>\$235,999</b>	<b>\$0</b>	<b>\$235,999</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>								
4351-4352	Administration and 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
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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**2023**  
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**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Selectmen's Appropriations for period ending 6/30/2024 (Recommended)	Selectmen's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	07	\$2,548	\$15,000	\$15,000	\$0	\$15,000	\$0
4415-4419	Health Agencies, Hospitals, and Other	07	\$9,531	\$21,752	\$21,752	\$0	\$21,752	\$0
<b>Health Subtotal</b>			<b>\$12,079</b>	<b>\$36,752</b>	<b>\$36,752</b>	<b>\$0</b>	<b>\$36,752</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	07	\$254	\$8	\$8	\$0	\$8	\$0
4444	Intergovernmental Welfare Payments	07	\$4,512	\$4,512	\$4,512	\$0	\$4,512	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$4,766</b>	<b>\$4,520</b>	<b>\$4,520</b>	<b>\$0</b>	<b>\$4,520</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	07	\$95,192	\$87,351	\$93,573	\$0	\$93,573	\$0
4550-4559	Library	07	\$169,880	\$186,620	\$195,220	\$0	\$195,220	\$0
4583	Patriotic Purposes	07	\$7,054	\$7,750	\$500	\$0	\$500	\$0
4589	Other Culture and Recreation	07	\$24,887	\$53,001	\$26,501	\$0	\$26,501	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$297,013</b>	<b>\$334,722</b>	<b>\$315,794</b>	<b>\$0</b>	<b>\$315,794</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources		\$1,201	\$7,132	\$0	\$0	\$0	\$0
4619	Other Conservation	07	\$0	\$1,200	\$1,006	\$0	\$1,006	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$1,201</b>	<b>\$8,332</b>	<b>\$1,006</b>	<b>\$0</b>	<b>\$1,006</b>	<b>\$0</b>



**New Hampshire**  
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**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Selectmen's Appropriations for period ending 6/30/2024 (Recommended)	Selectmen's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	07	\$0	\$1	\$1	\$0	\$1	\$0
4721	Long Term Bonds and Notes - Interest	07	\$0	\$1	\$1	\$0	\$1	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$0</b>	<b>\$2</b>	<b>\$2</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$191,835	\$296,250	\$0	\$0	\$0	\$0
4903	Buildings		\$25,000	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$1,472,714	\$45,000	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$1,689,549</b>	<b>\$341,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$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
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$5,732,612</b>	<b>\$0</b>	<b>\$5,732,612</b>	<b>\$0</b>





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**Special Warrant Articles**

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2024 (Recommended)	Selectmen's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (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
4589	Other Culture and Recreation	13	\$38,000	\$0	\$38,000	\$0
	<i>Purpose: PACT</i>					
4901	Land	21	\$30,000	\$0	\$30,000	\$0
	<i>Purpose: Surveying of Town-Owned Properties</i>					
4902	Machinery, Vehicles, and Equipment	09	\$203,500	\$0	\$203,500	\$0
	<i>Purpose: CIP Projects</i>					
4903	Buildings	09	\$9,600	\$0	\$9,600	\$0
	<i>Purpose: CIP Projects</i>					
4909	Improvements Other than Buildings	09	\$82,000	\$0	\$82,000	\$0
	<i>Purpose: CIP Projects</i>					
4909	Improvements Other than Buildings	11	\$738,800	\$0	\$738,800	\$0
	<i>Purpose: Highway CIP Projects</i>					
4915	To Capital Reserve Fund	05	\$15,000	\$0	\$15,000	\$0
	<i>Purpose: Revaluation CRF</i>					
4915	To Capital Reserve Fund	08	\$600,000	\$0	\$600,000	\$0
	<i>Purpose: CIP Funding</i>					
4915	To Capital Reserve Fund	10	\$900,000	\$0	\$900,000	\$0
	<i>Purpose: Highway CIP Funding</i>					
4915	To Capital Reserve Fund	12	\$25,000	\$0	\$25,000	\$0
	<i>Purpose: Fire Department CRF</i>					
4915	To Capital Reserve Fund	14	\$8,000	\$0	\$8,000	\$0
	<i>Purpose: Master Plan CRF</i>					
4915	To Capital Reserve Fund	22	\$50,000	\$0	\$0	\$50,000
	<i>Purpose: Funding Historic Building Capital Reserve Fund</i>					
4915	To Capital Reserve Fund	23	\$0	\$1	\$0	\$1
	<i>Purpose: Transportation Improvement CRF</i>					



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**Special Warrant Articles**

4915	To Capital Reserve Fund	26	\$10,000	\$0	\$0	\$10,000
<i><b>Purpose:</b> Funding Municipal Improvement CRF</i>						
4916	To Expendable Trusts/Fiduciary Funds	15	\$105,000	\$0	\$105,000	\$0
<i><b>Purpose:</b> Winter Road Maintenance Fund</i>						
4916	To Expendable Trusts/Fiduciary Funds	16	\$30,000	\$0	\$30,000	\$0
<i><b>Purpose:</b> Legal Costs Expendable Trust Fund</i>						
<b>Total Proposed Special Articles</b>			<b>\$2,844,900</b>	<b>\$1</b>	<b>\$2,784,900</b>	<b>\$60,001</b>



**Individual Warrant Articles**

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for	Appropriations for	Committee's	Committee's
			period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



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**Revenues**

Account	Source	Article	Actual Revenues for period ending 6/30/2022	Selectmen's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	07	\$3,328	\$3,000	\$3,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	07	\$300	\$500	\$500
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	07	\$29,345	\$50,000	\$50,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$32,973</b>	<b>\$53,500</b>	<b>\$53,500</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	07	\$4,020	\$3,000	\$3,000
3220	Motor Vehicle Permit Fees	07, 23	\$1,316,068	\$1,050,001	\$1,050,001
3230	Building Permits	07	\$120,508	\$93,500	\$93,500
3290	Other Licenses, Permits, and Fees	07	\$13,011	\$13,500	\$13,500
3311-3319	From Federal Government		\$30,847	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$1,484,454</b>	<b>\$1,160,001</b>	<b>\$1,160,001</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	07	\$390,752	\$462,233	\$462,233
3353	Highway Block Grant	10	\$143,798	\$149,065	\$149,065
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
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	07	\$642	\$1,000	\$1,000
3379	From Other Governments		\$9,933	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$545,125</b>	<b>\$612,298</b>	<b>\$612,298</b>



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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2022	Selectmen's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
<b>Charges for Services</b>					
3401-3406	Income from Departments	07	\$70,384	\$30,000	\$30,000
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$70,384</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$40,088	\$0	\$0
3502	Interest on Investments	07	\$8,070	\$75,000	\$75,000
3503-3509	Other	07	\$117,250	\$62,382	\$62,382
<b>Miscellaneous Revenues Subtotal</b>			<b>\$165,408</b>	<b>\$137,382</b>	<b>\$137,382</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	13	\$15,020	\$38,000	\$38,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	11, 09	\$1,040,143	\$1,033,900	\$1,033,900
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$1,055,163</b>	<b>\$1,071,900</b>	<b>\$1,071,900</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	10, 12, 26, 16, 22, 21	\$0	\$395,000	\$395,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$395,000</b>	<b>\$395,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$3,353,507</b>	<b>\$3,460,081</b>	<b>\$3,460,081</b>



**Budget Summary**

<b>Item</b>	<b>Selectmen's Period ending 6/30/2024 (Recommended)</b>	<b>Budget Committee's Period ending 6/30/2024 (Recommended)</b>
Operating Budget Appropriations	\$5,732,612	\$5,732,612
Special Warrant Articles	\$2,844,900	\$2,784,900
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$8,577,512	\$8,517,512
Less Amount of Estimated Revenues & Credits	\$3,460,081	\$3,460,081
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$5,117,431</b>	<b>\$5,057,431</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$8,517,512</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$1
3. Interest: Long-Term Bonds & Notes	\$1
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$2
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$8,517,510</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$851,751
<b>Collective Bargaining Cost Items:</b>	
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
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	<b>\$9,369,263</b>

## **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, 2022, 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, 2022, 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 1, 2023

**TOWN OF CHESTER, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending June 30, 2022

Presented herewith please find the Management Discussion & Analysis Report for the Town of Chester for the year ending June 30, 2022. 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, 2022

**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, 2022

**Government-Wide Financial Analysis**

**Statement of Net Position**

The table below provides a summary of the Town's net position for the year ended June 30, 2022 compared with 2021.

Net position of the Town of Chester as of June 30, 2022 and 2021 is as follows:

	<u>2022</u>	<u>2021</u>
Assets:		
Capital assets, net	\$ 17,405,886	\$ 16,819,512
Other assets	<u>11,123,182</u>	<u>16,164,439</u>
Total assets	<u>28,529,068</u>	<u>32,983,951</u>
 Deferred outflows of resources	 <u>1,227,242</u>	 <u>1,017,658</u>
Liabilities:		
Long-term liabilities	3,248,427	3,790,066
Other liabilities	<u>944,304</u>	<u>415,946</u>
Total liabilities	<u>4,192,731</u>	<u>4,206,012</u>
 Deferred inflows of resources	 <u>3,030,690</u>	 <u>7,540,830</u>
Net position:		
Net investment in capital assets	17,405,886	16,819,511
Restricted	1,232,562	2,055,737
Unrestricted	<u>3,894,441</u>	<u>3,379,519</u>
Total net position	<u>\$ 22,532,889</u>	<u>\$ 22,254,767</u>

The largest portion of the Town's net position (\$17,405,886 or 77.3%) 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 (\$1,232,562 or 5.5%) 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, 2022

**Statement of Activities**

Changes in net position for the years ending June 30, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Program revenues:		
Charges for services	\$ 250,648	\$ 354,243
Operating grants and contributions	210,866	71,278
Capital grants and contributions	48,333	242,402
Total program revenues	<u>509,847</u>	<u>667,923</u>
General revenues:		
Property and other taxes	4,298,669	5,022,517
Licenses and permits	1,453,607	1,385,008
Intergovernmental revenue	390,752	268,093
Interest and investment earnings (losses)	(240,992)	321,700
Miscellaneous	508,305	76,375
Total general revenues	<u>6,410,341</u>	<u>7,073,693</u>
Total revenues	<u>6,920,188</u>	<u>7,741,616</u>
Expenses:		
General government	2,456,716	2,516,812
Public safety	1,743,636	1,706,832
Highways and streets	1,587,089	1,422,168
Sanitation	251,529	309,777
Health and welfare	20,410	36,862
Culture and recreation	479,284	448,355
Conservation	37,700	65,726
Total expenses	<u>6,576,364</u>	<u>6,506,532</u>
Change in net position	343,824	1,235,084
Net position - beginning of year	<u>22,189,065</u>	<u>21,019,683</u>
Net position - ending of year	<u>\$ 22,532,889</u>	<u>\$ 22,254,767</u>
Impact of restatements		<u>(65,702)</u>
Net position - end of year, as restated		<u>\$ 22,189,065</u>

The Town's net position increased by \$343,824 during the current year. Total revenues of \$6,920,188 exceeded expenses of \$6,576,364.

The total revenues decreased from \$7,741,616 in 2021 to \$6,920,188 in 2022. This represents a decrease of \$821,428 or 10.6%. Significant changes in revenue include a decrease in taxes of (\$723,848) and a decrease in interest and investment earnings of approximately (\$562,692).

The total expenses increased from \$6,506,532 in 2021 to \$6,576,364 in 2022. This represents an increase of \$69,832 or 1.1%. The largest expenses were for general government (37.4%), public safety (26.5%), highways and streets (24.1%), which account for 88.0% of total expenses.

**TOWN OF CHESTER, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending June 30, 2022

**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 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 \$2,827,817 while the total fund equity was \$5,709,612. In accordance with GASB Statement #54, this fund balance incorporates the Expendable Trust Funds which amounts to \$2,152,967 as of June 30, 2022. The overall fund balance of the General Fund decreased by (\$455,715) from June 30, 2022.

**Nonmajor Governmental Funds**

The total fund balance of \$2,157,158 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 (\$870,333 or 40.3%) and the Conservation Commission Fund (\$675,032 or 31.3%). During 2022, fund balances in the nonmajor governmental funds increased by \$205,835.

**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 less than the budgeted amount by (\$58,279) or 3.7%.

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 \$209,143.

**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, 2022 is \$38,086,890. Accumulated depreciation amounts to \$22,293,554, leaving a net book value of \$17,405,886. This investment in capital assets includes equipment and real property.

**TOWN OF CHESTER, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending June 30, 2022

During the year the Town's capital assets experienced a net increase of \$600,063. Significant capital asset additions during the year include the completion of North Pond Road, Candia Road, Parker Road, Holman Way and Rand Drive. See Note 4 in the Notes to the Basic Financial Statements for a summary of all capital assets.

**Long-Term Obligations**

The Town's Other Postemployment Benefit (OPEB) liability at the end of 2022 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 2022 was \$80,034 which is a \$16,086 decrease from the previous year. The Town's OPEB liability for the cost-sharing multiple-employer plan at the end of 2022 was \$237,132 which is a \$29,429 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 2022 was \$2,668,077, which is a \$534,375 decrease 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, 2022

	Governmental <u>Activities</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 7,332,308
Investments	3,312,175
Taxes receivable, net	193,740
Accounts receivable	11,193
Current portion of lease receivables	34,866
Total Current Assets	<u>10,887,782</u>
Noncurrent Assets:	
Lease receivables	235,400
Capital assets:	
Non-depreciable capital assets	5,676,247
Depreciable capital assets, net	11,729,639
Total Noncurrent Assets	<u>17,641,286</u>
Total Assets	<u>28,529,068</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to OPEB	28,871
Deferred outflows of resources related to pension	1,198,371
Total Deferred Outflows of Resources	<u>1,227,242</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	609,903
Accrued liabilities	105,327
Deposits payable	550
Advances from grantors	228,524
Current portion of compensated absences payable	18,684
Current portion of estimated liability for landfill postclosure care costs	8,150
Total Current Liabilities	<u>971,138</u>
Noncurrent Liabilities:	
Estimated liability for landfill postclosure care costs	236,350
Net OPEB liability	317,166
Net pension liability	2,668,077
Total Noncurrent Liabilities	<u>3,221,593</u>
Total Liabilities	<u>4,192,731</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Taxes collected in advance	1,912,984
Deferred inflows related to OPEB	3,011
Deferred inflows related to pension	851,697
Deferred inflows related to lease receivables	262,998
Total Deferred Inflows of Resources	<u>3,030,690</u>
<b>NET POSITION</b>	
Net investment in capital assets	17,405,886
Restricted	1,232,562
Unrestricted	3,894,441
Total Net Position	<u>\$ 22,532,889</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, 2022

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 2,456,716	\$ 23,483	\$ 4,142		\$ (2,429,091)
Public safety	1,743,636	121,937	22,146		(1,599,553)
Highways and streets	1,587,089		174,645	\$ 48,333	(1,364,111)
Sanitation	251,529	39,738	9,933		(201,858)
Health and welfare	20,410				(20,410)
Culture and recreation	479,284	65,490			(413,794)
Conservation	37,700				(37,700)
Total governmental activities	<u>\$ 6,576,364</u>	<u>\$ 250,648</u>	<u>\$ 210,866</u>	<u>\$ 48,333</u>	<u>(6,066,517)</u>
General revenues:					
Property and other taxes					4,298,669
Licenses and permits					1,453,607
Grants and contributions:					
Rooms and meals tax distribution					390,752
Interest and investment earnings (losses)					(240,992)
Miscellaneous					508,305
Total general revenues					<u>6,410,341</u>
Change in net position					343,824
Net Position at beginning of year, as restated					<u>22,189,065</u>
Net Position at end of year					<u>\$ 22,532,889</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C  
**TOWN OF CHESTER, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
June 30, 2022

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 6,158,541	\$ 1,173,767	\$ 7,332,308
Investments	2,388,362	923,813	3,312,175
Taxes receivable, net	193,740		193,740
Accounts receivable, net	5,558	5,635	11,193
Due from other governments		3,500	3,500
Due from other funds	5,632	307,922	313,554
Total Assets	<u>8,751,833</u>	<u>2,414,637</u>	<u>11,166,470</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 8,751,833</u></u>	<u><u>\$ 2,414,637</u></u>	<u><u>\$ 11,166,470</u></u>
<b>LIABILITIES</b>			
Accounts payable	\$ 586,580	\$ 23,323	\$ 609,903
Accrued liabilities	105,327		105,327
Deposits payable	550		550
Due to other funds	307,922	5,632	313,554
Advances from grantors		228,524	228,524
Total Liabilities	<u>1,000,379</u>	<u>257,479</u>	<u>1,257,858</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Uncollected property taxes	128,858		128,858
Taxes collected in advance	1,912,984		1,912,984
Total Deferred Inflows of Resources	<u>2,041,842</u>	<u>-</u>	<u>2,041,842</u>
<b>FUND BALANCES</b>			
Nonspendable		751,176	751,176
Restricted	71,228	410,158	481,386
Committed	2,707,967	995,824	3,703,791
Assigned	102,600		102,600
Unassigned	2,827,817		2,827,817
Total Fund Balances	<u>5,709,612</u>	<u>2,157,158</u>	<u>7,866,770</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 8,751,833</u></u>	<u><u>\$ 2,414,637</u></u>	<u><u>\$ 11,166,470</u></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, 2022

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 7,866,770
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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.	17,405,886
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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	270,266
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Taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	128,858
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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	28,871
Deferred outflows of resources related to net pension liability	1,198,371
Deferred inflows of resources related to net OPEB liability	(3,011)
Deferred inflows of resources related to net pension liability	(851,697)
Deferred inflows of resources related to lease receivables	(262,998)

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	(18,684)
Estimated liability for landfill postclosure care costs	(244,500)
Net OPEB liability	(317,166)
Net pension liability	<u>(2,668,077)</u>

Net Position of Governmental Activities (Exhibit A)	<u>\$ 22,532,889</u>
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*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, 2022

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Taxes	\$ 4,192,595	\$ 142,573	\$ 4,335,168
Licenses and permits	1,453,607		1,453,607
Intergovernmental	575,972	73,979	649,951
Charges for services	70,384	180,264	250,648
Interest and investment income (losses)	(156,789)	(84,203)	(240,992)
Miscellaneous	157,015	344,022	501,037
Total Revenues	<u>6,292,784</u>	<u>656,635</u>	<u>6,949,419</u>
Expenditures:			
Current operations:			
General government	2,327,052	28,848	2,355,900
Public safety	1,448,485	91,004	1,539,489
Highways and streets	1,322,211	25,000	1,347,211
Sanitation	235,112		235,112
Health and welfare	16,845	3,565	20,410
Culture and recreation	332,927	116,810	449,737
Conservation		7,396	7,396
Capital outlay	<u>1,145,689</u>	<u>98,355</u>	<u>1,244,044</u>
Total Expenditures	<u>6,828,321</u>	<u>370,978</u>	<u>7,199,299</u>
Excess revenues over (under) expenditures	<u>(535,537)</u>	<u>285,657</u>	<u>(249,880)</u>
Other financing sources (uses):			
Transfers in	79,822	13,950	93,772
Transfers out	<u></u>	<u>(93,772)</u>	<u>(93,772)</u>
Total Other financing sources (uses)	<u>79,822</u>	<u>(79,822)</u>	<u>-</u>
Net change in fund balances	(455,715)	205,835	(249,880)
Fund Balances at beginning of year, as restated	<u>6,165,327</u>	<u>1,951,323</u>	<u>8,116,650</u>
Fund Balances at end of year	<u>\$ 5,709,612</u>	<u>\$ 2,157,158</u>	<u>\$ 7,866,770</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, 2022

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (249,880)
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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	1,612,550
Depreciation expense	(1,012,487)

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

Property taxes	(55,324)
Lease income	7,268

Governmental funds only report payments on tax abatement settlements when payments are due, whereas in the statement of net position, a long-term liability is recognized once a settlement agreement is reached.	18,825
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Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	1,782
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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	(11,255)
Net changes in pension	<u>32,345</u>

Change in Net Position of Governmental Activities (Exhibit B)	<u><u>\$ 343,824</u></u>
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*See accompanying notes to the basic financial statements*

EXHIBIT E  
**TOWN OF CHESTER, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
June 30, 2022

	Custodial <u>Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,413,465
Investments	<u>611,197</u>
Total Assets	<u>5,024,662</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Total Deferred Outflows of Resources	<u>-</u>
<b>LIABILITIES</b>	
Accounts payable	<u>62,035</u>
Total Liabilities	<u>62,035</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Taxes collected in advance	<u>4,229,786</u>
Total Deferred Inflows of Resources	<u>4,229,786</u>
<b>NET POSITION</b>	
Restricted for:	
Individuals, organizations, and other governments	<u>732,841</u>
Total Net Position	<u><u>\$ 732,841</u></u>

*See accompanying notes to the basic financial statements*







**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130-4139	Executive	\$60,004	\$36,621
4140-4149	Election, Registration, and Vital Statistics	\$12,632	\$7,276
4150-4151	Financial Administration	\$148,805	\$143,690
4152	Revaluation of Property	\$85,478	\$84,952
4153	Legal Expense	\$65,000	\$42,937
4155-4159	Personnel Administration	\$949,641	\$929,499
4191-4193	Planning and Zoning	\$100,338	\$94,346
4194	General Government Buildings	\$324,713	\$342,584
<i>Explanation: Includes \$26,739 of board agents to expend</i>			
4195	Cemeteries	\$26,866	\$29,832
4196	Insurance	\$107,075	\$106,440
4197	Advertising and Regional Association	\$8,482	\$8,685
4199	Other General Government	\$479,038	\$447,796
<b>General Government Subtotal</b>		<b>\$2,368,072</b>	<b>\$2,274,658</b>
<b>Public Safety</b>			
4210-4214	Police	\$803,223	\$784,247
4215-4219	Ambulance	\$126,306	\$126,305
4220-4229	Fire	\$433,862	\$384,505
4240-4249	Building Inspection	\$112,632	\$111,117
4290-4298	Emergency Management	\$11,181	\$9,519
4299	Other (Including Communications)	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$1,487,204</b>	<b>\$1,415,693</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$786,043	\$870,723
<i>Explanation: Includes \$102,178 of board agents to expend</i>			
4313	Bridges	\$0	\$0
4316	Street Lighting	\$4,300	\$3,894
4319	Other	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$790,343</b>	<b>\$874,617</b>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Sanitation</b>			
4321	Administration	\$192,354	\$231,054
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$0	\$0
4325	Solid Waste Cleanup	\$10,800	\$4,058
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$203,154</b>	<b>\$235,112</b>
<b>Water Distribution and Treatment</b>			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Electric</b>			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Health</b>			
4411	Administration	\$0	\$0
4414	Pest Control	\$2,500	\$2,548
4415-4419	Health Agencies, Hospitals, and Other	\$21,752	\$9,531
<b>Health Subtotal</b>		<b>\$24,252</b>	<b>\$12,079</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$12,450	\$254
4444	Intergovernmental Welfare Payments	\$4,512	\$4,512
4445-4449	Vendor Payments and Other	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$16,962</b>	<b>\$4,766</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$102,213	\$95,192
4550-4559	Library	\$169,880	\$169,880
4583	Patriotic Purposes	\$8,000	\$7,054
4589	Other Culture and Recreation	\$20,886	\$24,887
<b>Culture and Recreation Subtotal</b>		<b>\$300,979</b>	<b>\$297,013</b>



## Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	\$1,200	\$1,201
4619	Other Conservation	\$5	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$1,205</b>	<b>\$1,201</b>
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$1	\$0
4790-4799	Other Debt Service	\$1	\$0
<b>Debt Service Subtotal</b>		<b>\$2</b>	<b>\$0</b>
<b>Capital Outlay</b>			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$119,310	\$191,835
4903	Buildings	\$70,000	\$25,000
4909	Improvements Other than Buildings	\$800,203	\$1,472,714
<b>Capital Outlay Subtotal</b>		<b>\$989,513</b>	<b>\$1,689,549</b>
<b>Operating Transfers Out</b>			
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	\$1,585,000	\$1,585,000
<i>DRA Notes: see notes</i>			
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$1,585,000</b>	<b>\$1,585,000</b>
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$659,345
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$8,505,264
4934	Taxes Assessed for State Education	\$0	\$1,327,985
4939	Payments to Other Governments	\$0	\$0
<b>Payments to Other Governments Subtotal</b>			<b>\$10,492,594</b>



**Expenditures**

Total Before Payments to Other Governments	\$7,766,686	\$8,389,688
Plus Payments to Other Governments		\$10,492,594
Plus Commitments to Other Governments from Tax Rate	\$10,492,594	
Less Proprietary/Special Funds	\$0	\$0
Total General Fund Expenditures	\$18,259,280	\$18,882,282



**Revenues**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Taxes</b>			
3110	Property Taxes	\$0	\$14,615,717
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	\$3,328
3186	Payment in Lieu of Taxes	\$0	\$0
3187	Excavation Tax	\$500	\$300
3189	Other Taxes	\$1,500	\$0
3190	Interest and Penalties on Delinquent Taxes	\$50,000	\$29,345
9991	Inventory Penalties	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$55,000</b>	<b>\$14,648,690</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$10,400	\$4,020
3220	Motor Vehicle Permit Fees	\$980,000	\$1,316,068
3230	Building Permits	\$93,000	\$120,508
3290	Other Licenses, Permits, and Fees	\$0	\$13,011
3311-3319	From Federal Government	\$3,000	\$30,847
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$1,086,400</b>	<b>\$1,484,454</b>
<b>State Sources</b>			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$390,752	\$390,752
3353	Highway Block Grant	\$144,370	\$143,798
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)	\$0	\$642
3379	From Other Governments	\$0	\$9,933
<b>State Sources Subtotal</b>		<b>\$535,122</b>	<b>\$545,125</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	\$25,700	\$70,384
3409	Other Charges	\$130,000	\$0
<b>Charges for Services Subtotal</b>		<b>\$155,700</b>	<b>\$70,384</b>
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$0	\$40,088
3502	Interest on Investments	\$15,000	\$8,070
3503-3509	Other	\$500	\$117,250
<b>Miscellaneous Revenues Subtotal</b>		<b>\$15,500</b>	<b>\$165,408</b>



**Revenues**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$66,609	\$15,020
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	\$933,904	\$1,040,143
<i>Explanation: Includes \$128,917 of board agents to expend</i>			
<i>DRA Notes: SEE CPA EMAIL</i>			
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$1,000,513</b>	<b>\$1,055,163</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Plus Property Tax Commitment from Tax Rate</b>		<b>\$15,273,612</b>	
<b>Total General Fund Revenues</b>		<b>\$18,121,847</b>	<b>\$17,969,224</b>



**Balance Sheet**

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$10,822,495	\$10,307,918
	<i>DRA Notes: TR pg 117=\$9,531,917</i>		
1030	Investments	\$0	\$0
1080	Tax Receivable	\$758,097	\$1,503,568
	<i>Explanation: Restated for audit adjustments</i>		
	<i>DRA Notes: = MS 61</i>		
1110	Tax Liens Receivable	\$202,396	\$152,416
	<i>DRA Notes: MS 61 = \$196,416/\$44k ALLOWANCE</i>		
1150	Accounts Receivable	\$8,556	\$5,459
	<i>Explanation: Restated for audit adjustments</i>		
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$630,698	\$288,164
	<i>Explanation: Restated for audit adjustments</i>		
1400	Other Current Assets	\$0	\$0
1670	Tax Deeded Property (Subject to Resale)	\$7,447	\$0
<b>Current Assets Subtotal</b>		<b>\$12,429,689</b>	<b>\$12,257,525</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$410,758	\$691,902
	<i>Explanation: Restated for audit adjustments</i>		
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	\$84,927	\$342,123
	<i>Explanation: Restated for audit adjustments</i>		
2220	Deferred Revenue	\$7,406,171	\$7,608,675
	<i>Explanation: Restated for audit adjustments</i>		
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$500	\$550
	<i>Explanation: Restated for audit adjustments</i>		
<b>Current Liabilities Subtotal</b>		<b>\$7,902,356</b>	<b>\$8,643,250</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$13,323	\$0
2460	Committed Fund Balance	\$361,197	\$0
2490	Assigned Fund Balance	\$213,850	\$102,600
2530	Unassigned Fund Balance	\$3,938,963	\$3,511,675
	<i>Explanation: Restated for audit adjustments</i>		
<b>Fund Equity Subtotal</b>		<b>\$4,527,333</b>	<b>\$3,614,275</b>



**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
<b>MS-535</b>	\$659,345	\$0	\$8,505,264	\$1,327,985	\$0	\$14,615,717
<b>Commitment</b>	\$659,345	\$0	\$8,505,264	\$1,327,985		\$15,273,612
<b>Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>(\$657,895)</b>

**General Fund Balance Sheet Reconciliation**

<b>Total Revenues</b>	\$17,969,224
<b>Total Expenditures</b>	\$18,882,282
<b>Change</b>	<b>(\$913,058)</b>
<hr/>	
<b>Ending Fund Equity</b>	\$3,614,275
<b>Beginning Fund Equity</b>	\$4,527,333
<b>Change</b>	<b>(\$913,058)</b>





**Chester**

*For reporting year Jul 1, 2021 through Jun 30, 2022.*

**Trustees**

<b>Name</b>	<b>Position</b>	<b>Term Expires</b>
Thomas Paton	Trustee	5/1/2022

**Ledger Summary**

Number of Fund Records	218
Ledger End of Year Balance	\$3,919,860.63

*This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on August 31, 2022 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	
300TH ANNIVERSARY CELEBRATION						Celebration/Old Home Day				5/18/2013		21,769.26	70,815.49	92,584.75
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	18,997.95	69,801.96	57.78	0.00	88,857.69		2,771.31	955.75	3,727.06		92,584.75	(647.12)	91,937.63	
BOILER REPLACEMENT CRF						Maintenance and Repair				3/3/2020		20,410.53	20,626.28	41,036.81
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	20,146.94	20,000.00	83.43	0.00	40,230.37		263.59	542.85	806.44		41,036.81	(286.83)	40,749.98	
BUILDING IMPROVEMENT FUND						Maintenance and Repair				7/28/2008		7,926.67	140.78	8,067.45
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	4,762.56	0.00	29.22	0.00	4,791.78		3,164.11	111.56	3,275.67		8,067.45	(56.39)	8,011.06	
CAPITAL IMPROVEMENT PLAN						Discretionary/Benefit of the Town				5/18/2013		1,618,927.72	(187,266.64)	1,431,661.08
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	1,567,436.20	400,000.00	3,828.32	609,797.70	1,361,466.82		51,491.52	18,702.74	70,194.26		1,431,661.08	(10,006.66)	1,421,654.42	
CAPITAL IMPROVEMENTS PROGRAM-HIGHWAY						Discretionary/Benefit of the Town				5/12/2015		135,759.89	136,566.87	272,326.76
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	114,260.38	750,000.00	2,509.59	621,642.48	245,127.49		21,499.51	5,699.76	27,199.27		272,326.76	(1,903.44)	270,423.32	
CHESTER FIRE DEPARTMENT						Police/Fire				12/23/1991		8,393.43	149.09	8,542.52
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	308.81	0.00	30.95	0.00	339.76		8,084.62	118.14	8,202.76		8,542.52	(59.71)	8,482.81	
CHILDREN WITH DISABILITIES FUND						Educational Purposes				3/19/2008		142,252.80	2,526.74	144,779.54
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	126,861.72	0.00	524.53	0.00	127,386.25		15,391.08	2,002.21	17,393.29		144,779.54	(1,011.94)	143,767.60	
COMMEMORATIVE MONUMENT FUND						Public Monument				5/18/2013		11,814.37	209.85	12,024.22
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	10,391.07	0.00	43.56	0.00	10,434.63		1,423.30	166.29	1,589.59		12,024.22	(84.04)	11,940.18	
EQUIPMENT & VEHICLES FUND						Capital Reserve (Other)				7/28/2008		1,143.79	20.31	1,164.10
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	47.71	0.00	4.21	0.00	51.92		1,096.08	16.10	1,112.18		1,164.10	(8.14)	1,155.96	
FIRE DEPARTMENT APPARATUS CAPITAL RESERVE FUND						Capital Reserve (Other)				5/11/2021		0.00	399,500.08	399,500.08
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	0.00	400,000.00	(2,497.63)	0.00	397,502.37		0.00	1,997.71	1,997.71		399,500.08	(2,792.32)	396,707.76	
HISTORICAL BUILDINGS CRF						Historic				3/10/2020		50,697.06	(30,231.55)	20,465.51
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	50,296.15	0.00	262.20	30,938.49	19,619.86		400.91	444.74	845.65		20,465.51	(143.04)	20,322.47	
MUNICIPAL COMPLEX IMPROVEMENT						Capital Reserve (Other)				2007		2,204.42	39.13	2,243.55
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	79.07	0.00	8.12	0.00	87.19		2,125.35	31.01	2,156.36		2,243.55	(15.68)	2,227.87	
REVALUATION FUND						Capital Reserve (Other)				9/16/2009		15,471.69	15,256.07	30,727.76
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	11,735.57	15,000.00	(36.62)	0.00	26,698.95		3,736.12	292.69	4,028.81		30,727.76	(214.77)	30,512.99	
SCHOOL BUILDING MAINTENANCE FUND						Maintenance and Repair				3/31/1999		215,402.27	3,826.02	219,228.29
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	186,961.93	0.00	794.24	0.00	187,756.17		28,440.34	3,031.78	31,472.12		219,228.29	(1,532.30)	217,695.99	
TOWN MASTER PLAN CAPITAL RESERVE FUND						Discretionary/Benefit of the Town				5/14/2019		40,954.91	15,708.72	56,663.63
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	40,293.21	15,000.00	57.36	0.00	55,350.57		661.70	651.36	1,313.06		56,663.63	(396.05)	56,267.58	
UNANTICIPATED MAINTENANCE CAPITAL RESERVE FUND						Discretionary/Benefit of the Town				5/8/2012		5,682.08	100.93	5,783.01
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	4,463.80	0.00	20.96	0.00	4,484.76		1,218.28	79.97	1,298.25		5,783.01	(40.42)	5,742.59	
WINTER ROAD MAINTENANCE FUND						Maintenance and Repair				2007		107,851.52	(103,048.35)	4,803.17
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	98,891.94	0.00	658.99	105,029.34	(5,478.41)		8,959.58	1,322.00	10,281.58		4,803.17	(33.57)	4,769.60	

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

\$2,751,602.23



## 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		0.00	12,840.85	12,840.85
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	0.00	12,800.00	(49.11)	0.00	12,750.89		0.00	89.96	89.96		12,840.85	(89.75)	12,751.10
MOSQUITO TRAPPING FUND							Capital Reserve (Other)		2007		22,335.40	396.74	22,732.14
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	18,298.10	0.00	82.35	0.00	18,380.45		4,037.30	314.39	4,351.69		22,732.14	(158.89)	22,573.25
VILLAGE CEMETERIES EXPENDABLE TRUST FUND							Capital Reserve (Other)		5/14/2013		5,814.37	103.27	5,917.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	5,078.69	0.00	21.43	0.00	5,100.12		735.68	81.84	817.52		5,917.64	(41.36)	5,876.28

Expendable Trust (RSA 31:19-a) Funds Total End of Year Balance:

\$41,490.63

### Trust Funds

Name	Purpose						Creation Date				BOY Balance		Change	EOY Balance	
DEAN T. LEIGHTON TRUST							Fire Department Donation				12/31/1996		5,159.51	113.27	5,272.78
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	5,007.03	0.00	110.62	0.00	5,117.65		152.48	307.61	155.13		5,272.78	(31.46)	5,241.32		
DOROTHY SHEDD MEMORIAL TRUST							Library				1/25/1988		653.02	14.31	667.33
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	633.71	0.00	13.99	0.00	647.70		19.31	38.94	19.63		667.33	(3.98)	663.35		
DR. JAMES BROWN SCHOOL BOOKS							Library				3/30/1985		6,530.35	143.32	6,673.67
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	6,337.35	0.00	140.01	0.00	6,477.36		193.00	389.31	196.31		6,673.67	(39.82)	6,633.85		
E. MACKINTOSH TRUST							Fire Department Donation				3/4/1983		1,292.20	28.36	1,320.56
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	1,254.00	0.00	27.71	0.00	1,281.71		38.20	77.05	38.85		1,320.56	(7.88)	1,312.68		
GEORGE W. STEVENS TRUST							Library				2/10/1910		443.77	9.73	453.50
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	430.66	0.00	9.51	0.00	440.17		13.11	26.44	13.33		453.50	(2.71)	450.79		
JOHN C. CHASE TRUST							Library				1/2/1931		653.02	14.31	667.33
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	633.71	0.00	13.99	0.00	647.70		19.31	38.94	19.63		667.33	(3.98)	663.35		
LYDIA A. NEWELL TRUST							Poor/Indigent				4/10/1905		17,430.90	382.55	17,813.45
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	16,915.72	0.00	373.70	0.00	17,289.42		515.18	1,039.21	524.03		17,813.45	(106.29)	17,707.16		
MARY E. DODGE TRUST							Library				7/9/1986		6,430.78	141.14	6,571.92
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	6,240.72	0.00	137.87	0.00	6,378.59		190.06	383.39	193.33		6,571.92	(39.21)	6,532.71		
META M. LINDGREN TRUST							Library				6/26/1991		653.02	14.31	667.33
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	633.71	0.00	13.99	0.00	647.70		19.31	38.94	19.63		667.33	(3.98)	663.35		
RHONDA A. MURPHY TRUST (FIRE)							Fire Department Donation				10/7/1988		131,878.89	2,894.21	134,773.10
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	127,981.14	0.00	2,827.31	0.00	130,808.45		3,897.75	7,862.40	3,964.65		134,773.10	(804.15)	133,968.95		
RHONDA A. MURPHY TRUST (LIBRARY)							Library				10/7/1988		40,095.46	877.54	40,973.00
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	38,908.15	0.00	859.55	0.00	39,767.70		1,187.31	2,392.61	1,205.30		40,973.00	(244.47)	40,728.53		
RUTH RAY TRUST							Fire Department Donation				1978		6,460.87	141.83	6,602.70
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	6,269.93	0.00	138.53	0.00	6,408.46		190.94	385.18	194.24		6,602.70	(39.40)	6,563.30		
RUTH RAY TRUST (40% SCHOOL LIBRARY)							Library				4/24/1979		199,192.65	4,371.51	203,564.16
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	193,305.41	0.00	4,270.45	0.00	197,575.86		5,887.24	11,875.54	5,988.30		203,564.16	(1,214.61)	202,349.55		
RUTH RAY TRUST (60% PUBLIC LIBRARY)							Library				1/24/1979		298,895.34	6,613.98	305,509.32
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	290,112.62	0.00	6,408.63	0.00	296,521.25		8,782.72	17,770.79	8,988.07		305,509.32	(1,822.96)	303,686.36		
WILCOMB HOME TRUST							Poor/Indigent				6/30/1915		5,653.38	124.07	5,777.45
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	5,486.30	0.00	121.20	0.00	5,607.50		167.08	337.03	169.95		5,777.45	(34.47)	5,742.98		



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				1,267.56	27.81	1,295.37
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,230.10	0.00	27.16	0.00	1,257.26		37.46	75.57	38.11		1,295.37	(7.73)	1,287.64
WILCOMB-TOWNSEND HOME TRUST I	Poor/Indigent						2/15/1946				23,262.38	510.49	23,772.87
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	22,574.84	0.00	498.71	0.00	23,073.55		687.54	1,386.86	699.32		23,772.87	(141.85)	23,631.02
WILCOMB-TOWNSEND HOME TRUST II	Poor/Indigent						7/15/1960				9,328.55	204.72	9,533.27
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	9,052.85	0.00	199.99	0.00	9,252.84		275.70	556.13	280.43		9,533.27	(56.88)	9,476.39
WILCOMB-TOWNSEND HOME TRUST III	Poor/Indigent						2/8/1946				12,841.79	281.84	13,123.63
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	12,462.26	0.00	275.30	0.00	12,737.56		379.53	765.60	386.07		13,123.63	(78.30)	13,045.33
WILCOMB-TOWNSEND HOME TRUST IV	Poor/Indigent						3/14/1972				6,605.82	145.00	6,750.82
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	6,410.59	0.00	141.63	0.00	6,552.22		195.23	393.83	198.60		6,750.82	(40.28)	6,710.54
WILCOMB-TOWNSEND HOME TRUST V	Poor/Indigent						1982				6,318.25	138.67	6,456.92
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	6,131.51	0.00	135.46	0.00	6,266.97		186.74	376.69	189.95		6,456.92	(38.53)	6,418.39
WILCOMB-TOWNSEND TRUST I	Poor/Indigent						2/9/1984				21,057.90	462.13	21,520.03
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	20,435.52	0.00	451.47	0.00	20,886.99		622.38	1,255.42	633.04		21,520.03	(128.40)	21,391.63
WILCOMB-TOWNSEND TRUST II	Poor/Indigent						2/5/1983				8,403.98	184.43	8,588.41
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	8,155.58	0.00	180.17	0.00	8,335.75		248.40	501.06	252.66		8,588.41	(51.24)	8,537.17
Trust Funds Total End of Year Balance:													\$828,348.92

Cemetery Funds

Name	Purpose						Creation Date				BOY Balance	Change	EOY Balance
A. H. WILCOMB	Cemetery Perpetual Care						1/11/1933				771.77	40.93	812.70
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	579.24	0.00	17.05	0.00	596.29		192.53	23.88	216.41		812.70	(4.85)	807.85
ADAMS - RICHARDSON	Cemetery Perpetual Care						11/16/1973				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
ADDIE F. WATKINS	Cemetery Perpetual Care						7/16/1945				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
ALBERT KRIPPER	Cemetery Perpetual Care						5/28/1918				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
ALBERT M. HARDY	Cemetery Perpetual Care						8/25/1961				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
ALMA WATTS WHEELER	Cemetery Perpetual Care						8/30/1958				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
AMOS E. & MARY A. HAZELTON	Cemetery Perpetual Care						1/16/1970				521.42	27.63	549.05
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	391.35	0.00	11.51	0.00	402.86		130.07	16.12	146.19		549.05	(3.28)	545.77
AMOS GREEN	Cemetery Perpetual Care						10/4/1922				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
AMOS HAZELTON	Cemetery Perpetual Care						6/5/1928				130.40	6.90	137.30
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	97.87	0.00	2.87	0.00	100.74		32.53	4.03	36.56		137.30	(0.82)	136.48
AMOS TUCK FRENCH TRUST	Cemetery Trust (Other)						12/24/1946				6,316.96	138.61	6,455.57
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	6,130.24	0.00	135.43	0.00	6,265.67		186.72	376.62	189.90		6,455.57	(38.52)	6,417.05



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date				BOY Balance	Change	EOY Balance
ANN O'CONNELL	Cemetery Perpetual Care						6/21/2014				395.60	20.99	416.59
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	307.67	0.00	8.74	0.00	316.41		87.93	12.25	100.18		416.59	(2.49)	414.10
ANNA M. WAKEFIELD	Cemetery Perpetual Care						12/7/1945				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
ARTHUR I MOORE & HARRY ROBERTS	Cemetery Perpetual Care						5/30/1930				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
ARTHUR LEIGHTON	Cemetery Perpetual Care						5/15/1942				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
ARTHUR M. & GUY LAWRENCE BASFORD	Cemetery Perpetual Care						9/2/1958				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
AUGUSTUS P. MORSE	Cemetery Perpetual Care						1/2/1929				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
AUSTIN LANE	Cemetery Perpetual Care						7/13/1979				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
BUZZELL A. FOLLANSBEE	Cemetery Perpetual Care						5/2/1933				104.26	5.54	109.80
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	78.26	0.00	2.30	0.00	80.56		26.00	3.24	29.24		109.80	(0.66)	109.14
CARLOS W. NOYES	Cemetery Perpetual Care						1933				130.40	6.90	137.30
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	97.87	0.00	2.87	0.00	100.74		32.53	4.03	36.56		137.30	(0.82)	136.48
CAROLINE M. HALL	Cemetery Perpetual Care						6/30/1918				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
CHARLES A. DEARBORN	Cemetery Perpetual Care						10/31/1911				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
CHARLES E. COOK	Cemetery Perpetual Care						5/8/1937				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
CHARLES F. TRUE	Cemetery Perpetual Care						12/31/1929				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
CHARLES H. EDWARDS	Cemetery Perpetual Care						7/7/1969				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
CHARLES H. GREEN	Cemetery Perpetual Care						11/3/1922				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
CHARLES H. KNOWLES	Cemetery Perpetual Care						11/25/1916				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
CHARLES STEVENS	Cemetery Perpetual Care						2/16/1916				104.26	5.54	109.80
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	78.26	0.00	2.30	0.00	80.56		26.00	3.24	29.24		109.80	(0.66)	109.14
CHESTER NOYES GREENOUGH	Cemetery Perpetual Care						1939				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
CHRIS HANS POMP	Cemetery Perpetual Care						8/8/1968				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
CYNTHIA J. BROWN	Cemetery Perpetual Care						10/31/1914				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date				BOY Balance	Change	EOY Balance
CYRUS F. MARSTON	Cemetery Perpetual Care						8/3/1932				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
DANIEL BELL	Cemetery Perpetual Care						1/31/1924				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
DAVID LANE	Cemetery Perpetual Care						1917				121.72	6.44	128.16
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	91.32	0.00	2.69	0.00	94.01		30.40	3.75	34.15		128.16	(0.76)	127.40
DIANNE F. & FRANK M. CARRIO, SR.	Cemetery Perpetual Care						9/21/2011				1,391.14	73.78	1,464.92
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,043.92	0.00	30.73	0.00	1,074.65		347.22	43.05	390.27		1,464.92	(8.74)	1,456.18
DOROTHY EVERETT	Cemetery Perpetual Care						9/30/1983				869.16	46.10	915.26
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	652.28	0.00	19.20	0.00	671.48		216.88	26.90	243.78		915.26	(5.46)	909.80
E. G. BUFFUM	Cemetery Perpetual Care						5/29/1939				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
EDMUND SLEEPER	Cemetery Perpetual Care						12/24/1908				78.24	4.15	82.39
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	58.73	0.00	1.72	0.00	60.45		19.51	2.43	21.94		82.39	(0.49)	81.90
EDWARD J. & RHODA K. MURPHY	Cemetery Perpetual Care						6/11/1983				695.31	36.88	732.19
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	521.81	0.00	15.37	0.00	537.18		173.50	21.51	195.01		732.19	(4.37)	727.82
EDWARD T. MORSE	Cemetery Perpetual Care						11/28/1941				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
EDWIN JONES	Cemetery Perpetual Care						4/15/1948				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
EILEEN TULLY	Cemetery Perpetual Care						1/21/2013				421.11	22.34	443.45
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	317.03	0.00	9.30	0.00	326.33		104.08	13.04	117.12		443.45	(2.65)	440.80
ELIZABETH I. KENT	Cemetery Perpetual Care						1/31/1920				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
ELIZABETH MILLS & GEORGIA MOOLTON	Cemetery Perpetual Care						5/10/1963				234.69	12.44	247.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	176.14	0.00	5.19	0.00	181.33		58.55	7.25	65.80		247.13	(1.47)	245.66
ELLEN A. GATES	Cemetery Perpetual Care						7/8/1935				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
EPHRAIM ORCUTT	Cemetery Perpetual Care						6/5/1925				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
ETHEL L. HILLS	Cemetery Perpetual Care						6/20/1978				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
ETTA F. PURINTON	Cemetery Perpetual Care						6/13/1963				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
EVA UNDERHILL	Cemetery Perpetual Care						6/6/1941				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
FARISH G. LEWIS	Cemetery Perpetual Care						2/20/1953				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
FITTS & HUNT	Cemetery Perpetual Care						4/7/1969				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95



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Cemetery Funds

Name						Purpose			Creation Date			BOY Balance		Change	EOY Balance
FRANCES L. HAZELTON						Cemetery Perpetual Care			8/11/1939			347.68		18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95		
FRED B. & ALICE E. BOYLES						Cemetery Perpetual Care			10/23/1937			260.73		13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94		
FRED G. BARTLETT						Cemetery Perpetual Care			8/25/1961			695.31		36.88	732.19
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	521.81	0.00	15.37	0.00	537.18		173.50	21.51	195.01		732.19	(4.37)	727.82		
FRENCH - HEATH						Cemetery Perpetual Care			1/5/1931			86.86		4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92		
FRENCH ADDITION						Cemetery Perpetual Care			1/2/1968			1,247.30		66.18	1,313.48
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	936.11	0.00	27.56	0.00	963.67		311.19	38.62	349.81		1,313.48	(7.84)	1,305.64		
GEORGE A. HOSLEY						Cemetery Perpetual Care			4/27/1931			347.68		18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95		
GEORGE D. RAND						Cemetery Perpetual Care			6/12/1961			347.68		18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95		
GEORGE E. GILLINGHAM						Cemetery Perpetual Care			8/26/1951			521.42		27.63	549.05
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	391.35	0.00	11.51	0.00	402.86		130.07	16.12	146.19		549.05	(3.28)	545.77		
GEORGE F. WEST						Cemetery Perpetual Care			1/28/1932			321.58		17.05	338.63
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	241.37	0.00	7.11	0.00	248.48		80.21	9.94	90.15		338.63	(2.02)	336.61		
GEORGE HERMAN JACK						Cemetery Perpetual Care			4/6/1928			104.26		5.54	109.80
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	78.26	0.00	2.30	0.00	80.56		26.00	3.24	29.24		109.80	(0.66)	109.14		
GEORGE HOOK						Cemetery Perpetual Care			8/25/1961			260.73		13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94		
GEORGE L. CONVERSE						Cemetery Perpetual Care			6/30/1918			86.86		4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92		
GEORGE MACKINTOSH						Cemetery Perpetual Care			12/27/1940			347.68		18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95		
GEORGE MARDEN						Cemetery Perpetual Care			3/26/1919			86.86		4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92		
GEORGE S. WEBSTER						Cemetery Perpetual Care			12/9/1947			347.68		18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95		
GEORGE S. WEST						Cemetery Perpetual Care			9/25/1925			86.86		4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92		
GEORGE W. STEVENS						Cemetery Perpetual Care			1910			590.71		31.30	622.01
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	443.31	0.00	13.04	0.00	456.35		147.40	18.26	165.66		622.01	(3.71)	618.30		
GEORGE WELLS						Cemetery Perpetual Care			9/30/1922			173.91		9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03		
GERAH						Cemetery Perpetual Care			10/9/1933			173.91		9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03		
GLENN V., DARLENE L. & BRANDON MYERS						Cemetery Perpetual Care			1/3/2012			928.54		49.26	977.80
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value		
	696.84	0.00	20.53	0.00	717.37		231.70	28.73	260.43		977.80	(5.83)	971.97		



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Cemetery Funds

Name	Purpose						Creation Date				BOY Balance	Change	EOY Balance
GRANT - STARBIRD	Cemetery Perpetual Care						5/7/1964				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
GREAT HILL CEMETERY TRUST	Cemetery Trust (Other)						12/24/1946				243,463.77	(1,590.50)	241,873.27
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	148,121.83	0.00	5,091.64	0.00	153,213.47		95,341.94	21,217.86	88,659.80		241,873.27	(1,443.19)	240,430.08
HANNAH M. SAWYER	Cemetery Perpetual Care						1931				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
HANNAH M. WILLIAMS	Cemetery Perpetual Care						6/17/1909				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
HARRIETTE E. & WALTER E. DROWNE	Cemetery Perpetual Care						12/20/1960				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
HAZEL BUTLER HURD	Cemetery Perpetual Care						6/27/1968				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
HELEN F. SOULE	Cemetery Perpetual Care						10/5/1926				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
HENRY H. & EMELINE T. LANE	Cemetery Perpetual Care						1/19/1965				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
HENRY MOORE	Cemetery Perpetual Care						8/23/1910				104.26	5.54	109.80
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	78.26	0.00	2.30	0.00	80.56		26.00	3.24	29.24		109.80	(0.66)	109.14
HERBERT W. ROBIE	Cemetery Perpetual Care						12/22/1923				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
HILLS STEVENS	Cemetery Perpetual Care						9/29/1917				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
INEZ STOWE HENDERSON AND HAZEL I. STONE	Cemetery Perpetual Care						6/10/1968				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
ISABELLA C. CLARK	Cemetery Perpetual Care						8/22/1942				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
IVORY J & SARAH J. LOVERING; JOHN L. HERSOM	Cemetery Perpetual Care						1952				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
J. WESLEY SMITH	Cemetery Perpetual Care						1951				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
JAMES & J. ALBERT HOOK	Cemetery Perpetual Care						6/9/1928				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
JAMES DELESKEY	Cemetery Perpetual Care						10/13/1931				130.40	6.90	137.30
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	97.87	0.00	2.87	0.00	100.74		32.53	4.03	36.56		137.30	(0.82)	136.48
JAMES H. HARDY	Cemetery Perpetual Care						10/28/1924				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
JAMES HRINCHUK	Cemetery Perpetual Care						3/18/2012				154.76	8.20	162.96
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	116.14	0.00	3.41	0.00	119.55		38.62	4.79	43.41		162.96	(0.97)	161.99
JAMES MARDEN	Cemetery Perpetual Care						12/8/1938				69.56	3.70	73.26
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	52.18	0.00	1.54	0.00	53.72		17.38	2.16	19.54		73.26	(0.44)	72.82





Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date				BOY Balance	Change	EOY Balance
JAMES W. GORDON	Cemetery Perpetual Care						1924				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
JOAN HAZELTON	Cemetery Perpetual Care						8/30/1916				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
JOHN C. CHASE	Cemetery Perpetual Care						3/12/1929				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
JOHN F. & JENNIE GREEN	Cemetery Perpetual Care						1/19/1932				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
JOHN F. ROBIE	Cemetery Perpetual Care						5/19/1971				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
JOHN G. LANG	Cemetery Perpetual Care						4/15/1948				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
JOHN H. ROBIE	Cemetery Perpetual Care						10/31/1940				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
JOHN M. WEBSTER	Cemetery Perpetual Care						5/31/1972				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
JOHN S. EMERY	Cemetery Perpetual Care						5/22/1922				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
JOHN W. NOYES	Cemetery Perpetual Care						5/3/1904				521.42	27.63	549.05
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	391.35	0.00	11.51	0.00	402.86		130.07	16.12	146.19		549.05	(3.28)	545.77
JOHN WASON	Cemetery Perpetual Care						5/15/1963				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
JOHN WEST	Cemetery Perpetual Care						4/15/1919				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
JOHN WEST 2ND	Cemetery Perpetual Care						1/31/1920				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
JONATHAN PRESSEY	Cemetery Perpetual Care						2/16/1915				78.24	4.15	82.39
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	58.73	0.00	1.72	0.00	60.45		19.51	2.43	21.94		82.39	(0.49)	81.90
JOSEPH DANE	Cemetery Perpetual Care						6/28/1921				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
JOSEPH KNOWLES	Cemetery Perpetual Care						4/15/1919				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
JOSEPH WEBSTER	Cemetery Perpetual Care						11/25/1935				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
JUSTINE P. CREAMER	Cemetery Perpetual Care						7/27/1942				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
LEON B. RICHARDSON	Cemetery Perpetual Care						11/24/1971				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
LEON G. SIMONDS	Cemetery Perpetual Care						3/20/1955				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date				BOY Balance	Change	EOY Balance
LESTER MITCHELL	Cemetery Perpetual Care						1/3/1905				988.24	52.44	1,040.68
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	741.67	0.00	21.84	0.00	763.51		246.57	30.60	277.17		1,040.68	(6.21)	1,034.47
LEWIS KIMBALL	Cemetery Perpetual Care						7/22/1941				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
LIDA E. CRAWFORD	Cemetery Perpetual Care						12/31/1942				521.42	27.63	549.05
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	391.35	0.00	11.51	0.00	402.86		130.07	16.12	146.19		549.05	(3.28)	545.77
LOREN P. RAND	Cemetery Perpetual Care						6/27/1973				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
LOT KNOWLES	Cemetery Perpetual Care						6/3/1912				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
LUCY LAWRENCE	Cemetery Perpetual Care						7/9/1934				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
LUTHER W. HALL	Cemetery Perpetual Care						12/23/1908				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
LYDRA J. RAMSEY	Cemetery Perpetual Care						3/20/1925				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
MABEL J. BRICKETT	Cemetery Perpetual Care						3/20/1937				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
MAGDALENA ROBBS	Cemetery Perpetual Care						8/21/1940				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
MANSUR & SEIBERT	Cemetery Perpetual Care						12/4/1951				304.21	16.14	320.35
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	228.32	0.00	6.73	0.00	235.05		75.89	9.41	85.30		320.35	(1.91)	318.44
MARGARET L. ROSS	Cemetery Perpetual Care						11/21/1975				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
MARK SANBORN	Cemetery Perpetual Care						11/20/1923				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
MARY A. OWEN	Cemetery Perpetual Care						11/29/1941				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
MARY E. BEAN	Cemetery Perpetual Care						11/26/1921				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
MARY E. MERRILL	Cemetery Perpetual Care						1929				43.50	2.28	45.78
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	32.61	0.00	0.95	0.00	33.56		10.89	1.33	12.22		45.78	(0.27)	45.51
MARY J. MAPLE	Cemetery Perpetual Care						10/7/1942				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
MELVIN	Cemetery Perpetual Care						8/19/1937				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
MILLS E. WILSON	Cemetery Perpetual Care						1/23/1926				434.53	23.04	457.57
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	326.15	0.00	9.59	0.00	335.74		108.38	13.45	121.83		457.57	(2.73)	454.84
MILLS FAMILY	Cemetery Perpetual Care						5/7/1932				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name	Purpose						Creation Date				BOY Balance	Change	EOY Balance
MINNIE D. FRENCH	Cemetery Perpetual Care						2/15/1943				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
MOSES PINGREE	Cemetery Perpetual Care						11/30/1923				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
MOSES TEWKSBURY	Cemetery Perpetual Care						1/15/1954				521.42	27.63	549.05
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	391.35	0.00	11.51	0.00	402.86		130.07	16.12	146.19		549.05	(3.28)	545.77
MOSES WEBSTER	Cemetery Perpetual Care						8/14/1937				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
MYRON F. BROWN	Cemetery Perpetual Care						6/23/1959				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
NATHAN W. GOLDSMITH	Cemetery Perpetual Care						9/24/1953				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
NELLIE W. KEARNS	Cemetery Perpetual Care						7/25/1953				434.53	23.04	457.57
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	326.15	0.00	9.59	0.00	335.74		108.38	13.45	121.83		457.57	(2.73)	454.84
NICHOLAS, JANET & KELSEY MYERS	Cemetery Perpetual Care						2/13/2012				464.24	24.63	488.87
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	348.41	0.00	10.26	0.00	358.67		115.83	14.37	130.20		488.87	(2.92)	485.95
NORTH CHESTER LADIES AID	Cemetery Perpetual Care						8/23/1973				521.42	27.63	549.05
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	391.35	0.00	11.51	0.00	402.86		130.07	16.12	146.19		549.05	(3.28)	545.77
OREN F. PAGE	Cemetery Perpetual Care						8/25/1917				69.56	3.70	73.26
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	52.18	0.00	1.54	0.00	53.72		17.38	2.16	19.54		73.26	(0.44)	72.82
ORLANDO H. UNDERHILL	Cemetery Perpetual Care						11/20/1958				347.68	18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95
OSGOOD RICHARDS	Cemetery Perpetual Care						5/5/1948				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
PAGE REED SMITH	Cemetery Perpetual Care						4/30/1921				139.02	7.38	146.40
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	104.34	0.00	3.07	0.00	107.41		34.68	4.31	38.99		146.40	(0.87)	145.53
PARKER MORSE	Cemetery Perpetual Care						3/26/1919				86.86	4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92
PRESTON E. GOODRICH	Cemetery Perpetual Care						9/29/1949				260.73	13.85	274.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	195.66	0.00	5.77	0.00	201.43		65.07	8.08	73.15		274.58	(1.64)	272.94
REVEREND CHARLES TENNEY	Cemetery Perpetual Care						10/11/1911				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
ROBERT & REBECCA KNOWLES	Cemetery Perpetual Care						4/15/1919				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
ROBERT HAZELTON	Cemetery Perpetual Care						11/16/1949				2,412.04	127.97	2,540.01
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,810.52	0.00	53.30	0.00	1,863.82		601.52	74.67	676.19		2,540.01	(15.16)	2,524.85
ROBINSON - MARTIN	Cemetery Perpetual Care						2/6/1962				191.20	10.13	201.33
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	143.49	0.00	4.21	0.00	147.70		47.71	5.92	53.63		201.33	(1.20)	200.13
RUFUS FORSAITH	Cemetery Perpetual Care						10/20/1955				173.91	9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03



Report of Trust and Capital Reserve Funds

Cemetery Funds

Name						Purpose		Creation Date			BOY Balance		Change	EOY Balance
SALLY LOVERING SLEEPER						Cemetery Perpetual Care		4/30/1921			69.56		3.70	73.26
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	52.18	0.00	1.54	0.00	53.72		17.38	2.16	19.54		73.26	(0.44)	72.82	
SAMUEL S. PARKER						Cemetery Perpetual Care		7/7/1911			69.56		3.70	73.26
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	52.18	0.00	1.54	0.00	53.72		17.38	2.16	19.54		73.26	(0.44)	72.82	
SAMUEL S. WARREN						Cemetery Perpetual Care		5/3/1923			86.86		4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92	
SANBORN - MORSE						Cemetery Perpetual Care		11/8/1941			434.53		23.04	457.57
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	326.15	0.00	9.59	0.00	335.74		108.38	13.45	121.83		457.57	(2.73)	454.84	
SARAH A. TRUE						Cemetery Perpetual Care		8/23/1910			130.40		6.90	137.30
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	97.87	0.00	2.87	0.00	100.74		32.53	4.03	36.56		137.30	(0.82)	136.48	
SARAH V. LANE						Cemetery Perpetual Care		6/29/1918			347.68		18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95	
SILAS F. LEARNARD						Cemetery Perpetual Care		3/13/1923			173.91		9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03	
SUSIE M. GILLINGHAM						Cemetery Perpetual Care		3/20/1959			521.42		27.63	549.05
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	391.35	0.00	11.51	0.00	402.86		130.07	16.12	146.19		549.05	(3.28)	545.77	
SUSIE SMITH						Cemetery Perpetual Care		11/25/1939			173.91		9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03	
THOMAS J. MELVIN						Cemetery Perpetual Care		1/28/1938			173.91		9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03	
TO BE DETERMINED						Cemetery Perpetual Care		1920			1,738.20		92.22	1,830.42
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	1,304.51	0.00	38.41	0.00	1,342.92		433.69	53.81	487.50		1,830.42	(10.92)	1,819.50	
VALERIA A. TOWLE						Cemetery Perpetual Care		2/23/1937			173.91		9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03	
VICTOR & PERLEY SPOLLETT						Cemetery Perpetual Care		5/9/1973			521.42		27.63	549.05
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	391.35	0.00	11.51	0.00	402.86		130.07	16.12	146.19		549.05	(3.28)	545.77	
VICTORIA J. BROWN						Cemetery Perpetual Care		4/24/1950			347.68		18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95	
WALLACE L. KIMBALL						Cemetery Perpetual Care		5/5/1962			173.91		9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03	
WARREN F. ROBINSON						Cemetery Perpetual Care		5/13/1968			347.68		18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95	
WEEKS & FORSAITH						Cemetery Perpetual Care		8/25/1954			347.68		18.45	366.13
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95	
WILLIAM A. MOORE						Cemetery Perpetual Care		10/19/1950			173.91		9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03	
WILLIAM F. WARREN						Cemetery Perpetual Care		5/23/1936			86.86		4.61	91.47
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	65.22	0.00	1.92	0.00	67.14		21.64	2.69	24.33		91.47	(0.55)	90.92	
WILLIAM FINNIGAN						Cemetery Perpetual Care		3/24/1950			173.91		9.21	183.12
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value	
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03	



**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		173.91		9.21	183.12	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
WILLIAM H. WEST, ARTHUR H. WEST AND GEORGE WEST		Cemetery Perpetual Care					7/5/1950		434.53		23.04	457.57	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	326.15	0.00	9.59	0.00	335.74		108.38	13.45	121.83		457.57	(2.73)	454.84
WILLIAM P. NICHOLS		Cemetery Perpetual Care					2/23/1942		173.91		9.21	183.12	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	130.49	0.00	3.85	0.00	134.34		43.42	5.36	48.78		183.12	(1.09)	182.03
WILLIAM W. WHITE		Cemetery Perpetual Care					3/15/1906		130.40		6.90	137.30	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	97.87	0.00	2.87	0.00	100.74		32.53	4.03	36.56		137.30	(0.82)	136.48
WOODBURY MARSTERS		Cemetery Perpetual Care					5/31/1972		347.68		18.45	366.13	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	260.92	0.00	7.68	0.00	268.60		86.76	10.77	97.53		366.13	(2.18)	363.95

**Cemetery Funds Total End of Year Balance:**

**\$298,418.85**



**Chester**

*For reporting year Jul 1, 2021 through Jun 30, 2022.*

**Trustees**

<b>Name</b>	<b>Position</b>	<b>Term Expires</b>
Thomas Paton	Trustee	5/1/2022

**Ledger Summary**

Number of Fund Records	16
Ledger End of Year Balance	\$0.00
Total Brokerage Fees	\$17,721.84
Total Brokerage Expenses	\$0.00

*This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on August 31, 2022 by Thomas Paton on behalf of the Trustees of Trust Funds of Chester.*



**Report of Common Fund Investments**

Investment Name		Type			Shares	Total EOY Balance
WisdomTree MidCap Dividend ETF		Mutual Fund/Index Fund/ETF			0.00	\$0.00
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>	<b>EOY Balance</b>
	\$28,104.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>
	\$5,853.86			\$0.00	\$0.00	\$0.00
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>		<b>EOY Fair Value</b>
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
iShares International Select Dividend ETF		Mutual Fund/Index Fund/ETF			0.00	\$0.00
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>	<b>EOY Balance</b>
	\$48,933.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>
	\$8,569.31			\$0.00	\$0.00	\$0.00
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>		<b>EOY Fair Value</b>
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Fidelity Capital & Income		Mutual Fund/Index Fund/ETF			0.00	\$0.00
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>	<b>EOY Balance</b>
	\$35,724.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>
	\$5,396.19			\$0.00	\$0.00	\$0.00
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>		<b>EOY Fair Value</b>
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
iShares Select Dividend ETF		Mutual Fund/Index Fund/ETF			0.00	\$0.00
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>	<b>EOY Balance</b>
	\$32,048.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>
	\$8,530.76			\$0.00	\$0.00	\$0.00
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>		<b>EOY Fair Value</b>
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
iShares Preferred & Income ETF		Mutual Fund/Index Fund/ETF			0.00	\$0.00
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>	<b>EOY Balance</b>
	\$55,933.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>
	\$7,778.91			\$0.00	\$0.00	\$0.00
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>		<b>EOY Fair Value</b>
	\$0.00			\$0.00		\$0.00



**Report of Common Fund Investments**

Investment Name		Type			Shares	Total EOY Balance
Fidelity Real Estate Income		Mutual Fund/Index Fund/ETF			0.00	\$0.00
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>	<b>EOY Balance</b>
	\$71,340.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>
	\$10,667.03			\$0.00	\$0.00	\$0.00
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>		<b>EOY Fair Value</b>
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Fidelity Short Term Treasury Bond Index		Mutual Fund/Index Fund/ETF			0.00	\$0.00
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>	<b>EOY Balance</b>
	\$864,302.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>
	\$48,936.64			\$0.00	\$0.00	\$0.00
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>		<b>EOY Fair Value</b>
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Vanguard Short Term Investment Grade		Mutual Fund/Index Fund/ETF			0.00	\$0.00
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>	<b>EOY Balance</b>
	\$1,228,119.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>
	\$85,464.75			\$0.00	\$0.00	\$0.00
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>		<b>EOY Fair Value</b>
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Fidelity 500 Index Fund		Mutual Fund/Index Fund/ETF			0.00	\$0.00
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>	<b>EOY Balance</b>
	\$196,917.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>
	\$20,541.40			\$0.00	\$0.00	\$0.00
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>		<b>EOY Fair Value</b>
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Fidelity Government Cash Reserves		Money Market			0.00	\$0.00
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>	<b>EOY Balance</b>
	(\$10,028.38)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>
	\$557.59			\$0.00	\$0.00	\$0.00
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>		<b>EOY Fair Value</b>
	\$0.00			\$0.00		\$0.00





Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Baird Aggregate Bond Fund		Mutual Fund/Index Fund/ETF			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$315,465.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$32,182.97			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
DoubleLine Low Duration Bond Fund		Mutual Fund/Index Fund/ETF			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$54,106.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$5,970.41			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Vanguard High Dividend Yield ETF		Mutual Fund/Index Fund/ETF			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$72,252.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$8,888.93			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Dodge & Cox Global Bond Fund		Mutual Fund/Index Fund/ETF			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$86,730.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$9,523.97			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Fidelity Corporate Bond Fund		Mutual Fund/Index Fund/ETF			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$152,950.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$16,050.28			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00



**Report of Common Fund Investments**

Investment Name		Type				Shares	Total EOY Balance
Fidelity Government Cash Reserves		Money Market				0.00	\$0.00
<b>Principal</b>	<b>BOY Balance</b>	<b>Purchases</b>	<b>Cash Cap Gains</b>	<b>Sale Proceeds</b>	<b>Sale Gain/Loss</b>		<b>EOY Balance</b>
	\$32,421.53	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<b>Income</b>	<b>BOY Balance</b>			<b>Income</b>	<b>Expended</b>		<b>EOY Balance</b>
	\$2,431.81			\$0.00	\$0.00		\$0.00
<b>Principal Only</b>	<b>BOY Fair Value</b>			<b>Unrealized Gains</b>			<b>EOY Fair Value</b>
	\$0.00			\$0.00			\$0.00



**Brokerage Fees & Expenses**

<b>Name</b>	<b>Fees Paid</b>	<b>Expenses Paid</b>
Three Bearings Fiduciary Advisors, Inc.	\$17,721.84	\$0.00
	<b>\$17,721.84</b>	<b>\$0.00</b>

## Vendor Payments - 2022

### Town of Chester Vendor Payments July 1, 2021 - June 30, 2022

Vendor Name	City/Town and State	Amount
1&1 IONOS Inc.	Chesterbrook, PA 19087	\$ 228.00
2 Way Communications Service Inc.	Portsmouth, NH 03801	\$ 14,385.00
AAA Police Supply	Dedham, MA 02026-6806	\$ 6,511.40
Aaron Douglas Hume	Chester, NH 03036	\$ 1,138.00
Aaron Mansur	Chester, NH 03036	\$ 136.32
Adobe, Inc.		\$ 179.88
AG'S Custom Cars & Towing LLC	Sandown, NH 03873	\$ 315.00
AIDS Response Seacoast	Portsmouth, NH 03801	\$ 500.00
Air Cleaning Specialists, LLC	Hanover, MA 02339	\$ 445.00
Airgas USA, LLC	Chicago, IL 60673-4445	\$ 90.08
Alarm System Plus	Raymond, NH 03077	\$ 6,710.00
All Traffic Solutions, Inc	Chantilly, VA 20151	\$ 20,543.00
All-Pro Tree Service	Chester, NH 03036	\$ 3,523.76
Alpine Software Corporation	Mendon, NY 14506	\$ 6,423.75
Am Legion / Forsaith Drowne Post 108		\$ 169.00
Amazon		\$ 9,321.65
American 3D Scientific, LP	Tucker, GA 30084	\$ 504.95
American Crystal	North Conway, NH 03860	\$ 2,448.32
American Red Cross	Concord, NH 03301	\$ 2,000.00
American Thunder Fireworks Inc	North Reading, MA 01864	\$ 8,000.00
Anderson Equipment Company	Philadelphia, PA 19182-3552	\$ 1,109.10
Arms Unlimited		\$ 1,775.00
Animal Care Equipment & Svcs LLC	Broomfield, CO 80020	\$ 307.25
AT New Hampshire, LLC		\$ 3,035.17
AT&T Mobility	Carol Stream, IL 60197-6463	\$ 110.32
Atlantic Mobile Undercoating	Kingston, NH 03848	\$ 1,825.00
Automotive Titling Corporation, LLC		\$ 286.14
Avalanche Screen Printing	Hooksett, NH 03106	\$ 4,961.50
Avitar Associates-New England	Epsom, NH 03234	\$ 19,919.00
Axon Enterprises, Inc.	Phoenix, AZ 85038-9661	\$ 2,609.16
B & H Photo	New York, NY 10087-8072	\$ 3,737.70
Beauregard Equipment	Concord, NH 03301	\$ 3,777.56
Ben Franklin	Raymond, NH 03077	\$ 2,934.48
Benevento Aggregates LLC	Wilmington, MA 01887	\$ 8,089.53
Bens Uniforms	Amesbury, MA 01913	\$ 444.00
Bergeron Protective Clothing	Epsom, NH 03234	\$ 33.12
Beth Ann Hanggeli	Palatka, FL 32177	\$ 3,693.85
Binder Lift Inc	Cody, WY 82414	\$ 751.00
BJ's Wholesale Club		\$ 360.95
BK Electric	Chester, NH 03036	\$ 15,161.12
Block 5 Technologies	Londonderry, NH 03053	\$ 72,684.46
Bob Bean Company		\$ 7,518.87
Bolduc Tree Service	Fremont, NH 03044	\$ 41,651.58
Bonneville & Sons	Manchester, NH 03104	\$ 27,306.00
Bound Tree Medical LLC	Chicago, IL 60673-1235	\$ 5,846.38
Brendunt Scott		\$ 1,100.00
Brian D. Fogg, LLC	Whitefield, New Hampshire 03598	\$ 9,000.00
BROADLink Technology Solutions		\$ 4,214.70
Brookstone Grill LLC	03598	\$ 500.00
Brox Industries	Dracut, MA 01826-5439	\$ 10,176.80

## Vendor Payments - 2022

### Town of Chester Vendor Payments July 1, 2021 - June 30, 2022

Vendor Name	City/Town and State	Amount
BS & A Software	Bath, MI 48808	\$ 2,540.00
BSN Sports LLC	Dallas, TX 75266-0176	\$ 2,104.00
Budget Document Technology	Manchester, NH 03103	\$ 392.80
Busby Construction Co., Inc.	Atkinson, NH 03811-5120	\$ 1,140,146.53
CAI Technologies	Littleton, NH 03561	\$ 4,300.00
Candia Springs Adventure Park	Candia, NH 03034	\$ 100.00
Candia Youth Athletic Association		\$ 250.00
Cardio Partners		\$ 3,092.00
Carparts of Derry	Plaistow, NH 03865-0473	\$ 1,220.16
Carrot-Top Industries, Inc	Hillsborough, NC 27278	\$ 2,125.14
Casella Waste Systems, Inc.	Williston, VT 05495-1372	\$ 395.60
Chappell Tractor East	Brentwood, NH 03833	\$ 1,210.50
Charter Brothers Construction	Danville, NH 03819	\$ 13,874.65
Chemart Company	Boston, MA 02284-5041	\$ 2,962.50
Chester 300th Anniversary Committee	Chester, NH 03036	\$ 805.00
Chester Academy Library	Chester, NH 03036	\$ 6,080.24
Chester Congregational Church	Chester, NH 03036	\$ 25,000.00
Chester Fire Association	Chester, NH 03036	\$ 4,279.37
Chester Food Pantry	Chester, NH 03037	\$ 510.00
Chester General Store	Chester, NH 03036	\$ 297.87
Chester Pressure Washing Services	Chester, NH 03036	\$ 239.00
Chester Public Library, Treasurer	Chester, NH 03036	\$ 180,111.13
Chester Senior Citizens	Chester, NH 03036	\$ 15,000.00
Chicken Connection Inc		\$ 2,000.00
Child Advocacy Center	Derry, NH 03038	\$ 300.00
Christopher Hadik	Chester, NH 03036	\$ 1,267.80
CINTAS	Cincinnati, OH 45263-0803	\$ 2,848.62
City of Manchester		\$ 950.00
CivicPlus	Manhattan, KS 66505	\$ 2,025.84
CLIA Laboratory Program		\$ 180.00
CM Truck & Trailer Sales, LLC	Chichester, NH 03258	\$ 9,000.00
Cmm Caregivers Gr. Derry	Derry, NH 03038	\$ 2,150.00
Comcast	Newark, NJ 07101-1577	\$ 10,535.88
Concentra Occup. Health Center	Cranston, RI 02920-0942	\$ 317.00
Concord Electric Supply		\$ 313.69
Consolidated Communications of NNE		\$ 47,433.60
Crown Trophy		\$ 408.65
Crystal Rock LLC	Waterbury, CT 06725028	\$ 2,732.93
Darrell F. Quinn, LLC	Chester, NH 03036	\$ 1,554.41
Dave's Small Engine Repair	Raymond, NH 03077	\$ 543.00
DCF Investigative Service, LLC		\$ 1,155.00
Deborah B. Curtin		\$ 2,800.00
Debra H. Doda	Raymond, NH 03077	\$ 161.54
Derry Appliance Repair	Derry, NH 03038	\$ 95.00
Derry Soccer Club		\$ 1,050.00
Donahue, Tucker & Ciandella	Exeter, NH 03833-0630	\$ 4,286.70
Donovan Equipment Co., Inc.	Londonderry, NH 03053	\$ 8,821.86
Door Up	Derry, NH 03038-1906	\$ 400.00
Dunkin Donuts		\$ 158.65
East Coast Emergency Outfitter	Manchester, NH 03103	\$ 2,206.88

# Vendor Payments - 2022

## Town of Chester Vendor Payments July 1, 2021 - June 30, 2022

Vendor Name	City/Town and State	Amount
East Coast Lumber	East Hampstead, NH 03826	\$ 3,806.42
Eastern Analytical, Inc	Concord, NH 03301	\$ 1,208.00
Eckhardt & Johnson, LLC	Hooksett, NH 03106	\$ 1,314.95
Eddies Saw Service	East Derry, NH 03041	\$ 476.70
EdenPure		\$ 370.00
Elizabeth A. Casey		\$ 100.00
Enviromental Projects, Inc		\$ 15,245.00
ESO Solutions, Inc.	Dallas, TX 75267-9449	\$ 2,684.08
ESRLAC	Exeter, NH 03833	\$ 200.00
eVacumnStore		\$ 106.24
Event Central	Portsmouth, NH 03801	\$ 7,093.00
Events United		\$ 1,026.40
Eversign	Vienna, Austria,	\$ 123.48
Eversource		\$ 138,322.00
Eversource Energy	Boston, MA 02205-6003	\$ 52,719.15
Expense Reimbursements		\$ 8,379.70
Fail Safe Testing, LLC	Manalapan, NJ 07726	\$ 3,097.50
Farm Family	Albany, NY 12201-2019	\$ 672.98
Farrs Auto Repair, LLC	Chester, NH 03036	\$ 7,233.00
FBI - LEEDA	Malvern, PA 19355	\$ 50.00
Ferguson Waterworks #576	Boston, MA 02241-7592	\$ 1,295.25
Fidelity Investments	Hampton, NH 03842	\$ 1,649,801.96
Fire Tech & Safety Of NE	Winthrop, ME 04364	\$ 1,303.18
Firematic Supply Co. Inc.	Yaphank, NY 11980-0187	\$ 1,250.00
FirstLight Fiber	Williston, VT 05495-1301	\$ 415.14
Folsom's Sugar House	Chester, NH 03036	\$ 384.00
Ford Of Londonderry	Londonderry, NH 03053	\$ 6,218.11
Formax,a Div.of Bescorp Inc.	Dover, NH 03820	\$ 176.00
Formsgal	Westbrook, ME 04092	\$ 303.75
Freedom Printer LLC		\$ 98.50
Friends RSVP	Concord, NH 03301	\$ 100.00
G & P Pizzaria	Chester, NH 03036	\$ 1,070.42
Gaftek		\$ 1,788.95
Gale Associates. Inc.	East Weymouth, MA 02189	\$ 47,430.05
Galls, LLC	Chicago, IL 60694-1628	\$ 952.05
GE Medical Supplies Ultrasound		\$ 4,495.00
General Environmental Svc, Inc	Malden, MA 02148	\$ 2,766.00
Generator Supercenter of NH	Stratham, NH 03885	\$ 160.00
Golf Course Lawns, LLC	Raymond, NH 03077	\$ 5,847.00
Golf-rides, LLC	Plaistow, NH 03865	\$ 1,525.00
Grainger	Palatine, IL 60038-0001	\$ 1,070.01
Granite Industrial Gases	Derry, NH 03038	\$ 130.00
Granite State Analytical Inc	Derry, NH 03039	\$ 3,207.05
Granite State Communications	Weare, NH 03281	\$ 4,555.94
Granite State Elevator Inc.	Laconia, NH 03247	\$ 3,365.00
Granite Stete Telephone, Inc		\$ 197,103.36
Great Hill Cemetery	Chester, NH 03036	\$ 1,065.00
Greens Marine, Inc	Hooksett, NH 03106	\$ 633.35
Greenwood Emergency Vehicles	Attleborough Falls, MA 02763	\$ 711.23
Gregsak & Sons, Inc	Chester, NH 03036	\$ 1,500.00

## Vendor Payments - 2022

### Town of Chester Vendor Payments July 1, 2021 - June 30, 2022

Vendor Name	City/Town and State	Amount
GSPCC, LLC		\$ 1,255.00
Guardian Tracking, LLC	Anderson, IN 46018-2291	\$ 840.00
Hamm Septic Services, Inc.	Hudson, NH 03051	\$ 475.00
Hampstead Print & Copy		\$ 229.00
Hanna Metalworks Inc.	Chester, NH 03036	\$ 710.00
Hannaford Supermarkets	Atlanta, GA 30374-1127	\$ 1,767.05
Hartmann Enterprises	Exeter, NH 03833	\$ 43,374.25
Hartmann Oil & Propane	Exeter, NH 03833	\$ 30,238.80
HAVEN	Portsmouth, NH 03801	\$ 2,400.00
HealthTrust, Inc.	Concord, NH 03302	\$ 485,009.94
Henry K. White & Son	Chester, NH 03036	\$ 41,104.54
Hillyard - New England	Kansas City, MO 64108-1918	\$ 248.00
Hobart Service	Hooksett, NH 03106	\$ 435.50
Holly G. Cannon Memorial Scholarship		\$ 200.00
Home Depot Credit Services	Phoenix, AZ 85062-8047	\$ 466.40
Houston Bernard Band		\$ 1,500.00
Howard P. Fairfield, LLC	Atlanta, GA 30384-7213	\$ 2,152.59
IACP	Baltimore, MD 21264-2564	\$ 190.00
Idville		\$ 205.90
Impact Fire Services LLC	Dallas, TX 75373--506	\$ 4,428.73
IMS Alliance	Spanaway, WA 98387	\$ 73.75
Industrial Protection Services	Salem, NH 03079	\$ 2,379.50
International Code Council, Inc	Birmingham, AL 35213-1206	\$ 173.50
International Signal, Inc.	Salem, NH 03079	\$ 624.00
Interware Development Co. Inc	Amherst, NH 03031	\$ 16,388.39
Int'l Assn Chiefs of Police	Baltimore, MD 21264-2564	\$ 275.00
Irving Oil Corporation	Lewiston, ME 04243-9464	\$ 70.35
Irwin Motors, Inc		\$ 34,756.00
J & F Farms, Inc	Derry, NH 03038	\$ 2,217.50
J P Cooke Co.	Omaha, NE 68102	\$ 257.75
James R Rosencrantz & Sons Inc	Derry, NH 03038	\$ 4,747.92
JBC Construction LLC	Londonderry, NH 03053	\$ 11,079.00
Jean Methot	Chester, NH 03036	\$ 382.90
Jeff Farrell		\$ 21,506.29
Jenkins Farm, LLC	Manchester, NH, 03109	\$ 291,971.70
John D. Hill	Chester, NH 03036	\$ 1,660.00
John Greene		\$ 11,363.90
John J Nahlik, Jr		\$ 3,896.61
Jon-Don LLC	Salem, NH 03079	\$ 122.57
Jordan Equipment Co.	W. Falmouth, ME 04105	\$ 6,382.07
Jordan Lumber Co., Inc.	Kingfield, ME 04947-4107	\$ 3,300.00
Jordan Lynn Earley	Atkinson, NH 03811	\$ 250.00
Joseph F. Willis		\$ 300.00
Justine Celentano	Chester, NH 03036	\$ 69.64
Karolyn O'Cull	Chester, NH 03036	\$ 2,250.00
Kevin Scott	Chester, NH 03036	\$ 186.72
Kevin Scott, Trustee	Chester, NH 03036	\$ 15,971.87
Kimberly A. Cremin	South Hampton, NH 03827	\$ 5,565.00
Knox Company		\$ 459.00
Kristina Snyder	Chester, NH 03036	\$ 344.40

# Vendor Payments - 2022

## Town of Chester Vendor Payments July 1, 2021 - June 30, 2022

Vendor Name	City/Town and State	Amount
Kyle Ball		\$ 525.00
Lady Slipper Creations	Chester, NH 03036	\$ 620.00
Lakes Region Fire Apparatus	W. Ossipee, NH 03890	\$ 2,364.19
Laurel Jamieson		\$ 60.00
LHS Associates Inc.	Salem, NH 03079	\$ 1,505.74
Liberty International Trucks	Manchester, NH 03103	\$ 3,495.44
Linda Moore-O'Brien		\$ 12.50
Lowe's PROX	Atlanta, GA 30353-0954	\$ 2,144.07
Maggiotto, Friedman, ... PLLC	Concord, NH 03301	\$ 210.00
Magic By George	Holden, MA 01520	\$ 525.00
Magic Fred		\$ 350.00
Mailways, Inc.	Allenstown, NH 03275	\$ 2,399.84
Mapping & Planning Solutions		\$ 3,500.00
MARK Dodge, Chrysler, Jeep, LLC		\$ 463.00
Matthew Bender & Co. Inc.	New York, NY 10087-4584	\$ 1,199.93
Melanson, PC	Nashua, NH 03063	\$ 18,250.00
Mercury Medical	Clearwater, FL 33762-0009	\$ 1,025.70
Metro Title Services	Lenexa, KS 66214	\$ 114.00
Michael Dicroce	Fremont, NH 03044	\$ 15,000.00
Michael J Fadden, PC	Dracut, MA 01826	\$ 83.00
Miller Employment Law	Newton, MA 02464	\$ 3,282.50
MLM Construction	Chester, NH 03036-0155	\$ 376,418.61
Moore Concrete Cutting	Brentwood, NH 03833	\$ 980.00
Morton Salt	Palatine, IL 60055-9973	\$ 106,092.95
Motorola Solutions, Inc	Atlanta, GA 30384-4059	\$ 340.00
Municipal Police Institute Inc	South Grafton, MA 01560	\$ 179.00
Municipal Resources Inc.	Plymouth, NH 03264	\$ 12,301.45
Murphy's Waste Oil Service Inc.	Dallas, TX 75373--486	\$ 600.00
N E State Police Info Network	Franklin, MA 02038-3159	\$ 100.00
Nat'l Engineering & Test Svcs	Providence, RI 02904	\$ 1,285.00
Nat'l Fire Protection Asn		\$ 1,345.50
Nat'l Recreation & Park Assn		\$ 175.00
Nat'l Trailer Source, LLC		\$ 64.00
Nature's Best	Derry, NH 03038-0423	\$ 850.00
NE Assc of Chiefs of Police	Norwich, CT 06360	\$ 100.00
Nelson Signs & Screenprinters	Auburn, NH 03032	\$ 850.00
Neopost		\$ 6,000.00
Neptune, Inc	Haverhill, MA 01832	\$ 313.00
New England Document Systems, LLC	Manchester, NH 03109	\$ 8,741.85
New England Vehicle Outfitters. LLC	Newington, NH 03801	\$ 3,545.00
New Hampshire CPR, LLC	Bedford, NH 03110	\$ 1,955.97
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	\$ 80.00
NH Electric Cooperative, Inc		\$ 38,752.78
NH Fish & Game		\$ 125.00
NH Grand Roofs	Chester, NH 03036	\$ 46,895.00
NH Health Officers Association	Concord, NH 03301	\$ 45.00
NH Local Welfare Admin Assoc	Concord, NH 03301	\$ 30.00



# Vendor Payments - 2022

## Town of Chester Vendor Payments July 1, 2021 - June 30, 2022

Vendor Name	City/Town and State	Amount
NH Municipal Association	Concord, NH 03301	\$ 5,574.00
NH Peterbuilt, Inc	Bow, NH 03304	\$ 1,121.55
NH Seacoast Code Officials Asn	Madbury, NH 03823	\$ 35.00
NH State Firemen's Assc	Concord, NH 03301	\$ 812.00
NH Tax Collectors Assn	Lancaster, NH 03584	\$ 70.00
NHBOA	Concord, NH 03301	\$ 1,175.00
NHBOSS	Londonderry, NH 03053	\$ 50.00
NHDOT E-ZPASS	Concord, NH 03301	\$ 8.29
NHGFOA	Concord, NH 03301	\$ 105.00
NHRPA	Concord, NH 03301	\$ 195.00
Nobis Engineering Inc	Concord, NH 03301	\$ 1,350.00
Nongame & Endangered Wildlife Prgm		\$ 125.00
North Conway Grand Hotel	North Conway, NH 03860	\$ 390.00
Northeast Res Recov Assoc	Epsom, NH 03234-4147	\$ 31,767.91
Northern Peabody LLC	Manchester, NH 03105	\$ 4,582.95
Nutfield Publishing LLC	Londonderry, NH 03053	\$ 1,490.00
Omni Security Systems, Inc.	Byfield, MA 01922	\$ 1,380.00
Omni Services, Inc	Boston, MA 02241-0516	\$ 883.04
O-Sun Company	Mequon, WI 53097	\$ 1,200.00
Ouwerkerk Plumbing & Heating	Chester, NH 03036	\$ 18,328.00
OwlStamp Visual Solutions	Lowell, MA 01852	\$ 19.90
Palmer Gas Co., Inc	Atkinson, NH 03811	\$ 40,100.71
Patriot3, Inc	Fredericksburg, VA 22408	\$ 3,759.00
Pelmac Industries, Inc.	Auburn, NH 03032	\$ 664.00
Pete's Tire Barns, Inc.	Orange, MA 01364	\$ 4,026.74
Pete's Toilet Rentals, LLC	Plaistow, NH 03865	\$ 3,740.00
Petra Paving, Inc.	Hampstead, NH 03841	\$ 83,181.00
Philadelphia Security Products, Inc	Essington, PA 19029	\$ 84.57
Phoenix Precast Products	Concord, NH 03301	\$ 1,512.64
Pinard Waste Systems, Inc	Manchester, NH 03108	\$ 5,561.20
Polaris Sales		\$ 21,095.35
Power Up Generator Service Co	Auburn, NH 03032	\$ 730.00
Primex	Concord, NH 03301-2624	\$ 75,016.95
Prodigy EMS Inc		\$ 225.00
Professional Vehicle Corp.		\$ 46.50
Quadient Leasing USA, Inc.	Dallas, TX 75312-3682	\$ 1,043.40
Quality Graphics Inc		\$ 421.00
Quirk Chevrolet	Manchester, NH 03103	\$ 103.45
Rainforest Reptile Shows, Inc		\$ 350.00
Ram Printing, Inc.	E. Hampstead, NH 03826	\$ 3,507.05
Raymond Recreation	Raymond, NH 03077	\$ 275.00
Rockingham County Chiefs Police Association	Newton, NH 03858	\$ 50.00
Red Jacket Mountain View	North Conway, NH 03860	\$ 2,238.99
Reeds Ferry Small Buildings, Inc	Hudson, NH 03051	\$ 8,599.00
Refunds		\$ 29,525.55
Reliable Equipment, LLC	Manchester, NH 03108	\$ 839.76
Remi-Sons Inc	Derry, NH 03038	\$ 180.00
Rhonda Lamphere	Chester, NH 03036	\$ 2,238.99
Richard Bellemore	Chester, NH 03036	\$ 2,420.00
Richard R. Mello		\$ 825.00

# Vendor Payments - 2022

## Town of Chester Vendor Payments July 1, 2021 - June 30, 2022

Vendor Name	City/Town and State	Amount
RICOH USA, Inc.	Philadelphia, PA 19101-1564	\$ 4,647.47
Robert Scott Grimm	Chester, NH 03036	\$ 7,067.00
Rock County Reg Of Deeds	Kingston, NH 03848	\$ 64.00
Rockingham Community Action	Portsmouth, NH 03801	\$ 3,712.00
Rockingham County Treasurer	Brentwood, NH 03833	\$ 659,345.00
Rockingham CTY Cons. District		\$ 583.00
Rockingham Fire Training Sol'ns LLC	Exeter, NH 03833	\$ 258.75
Rockingham Nutrition & Meals	Brentwood, NH 03833	\$ 800.00
Route 9 Nissan	Westborough, MA 01581	\$ 119.00
Russell Burdick	Chester, NH 03036	\$ 41.44
S.E.N.H.H.M.M.A.D.	Windham, NH 03087	\$ 7,245.12
Sams Club		\$ 704.00
Sanel NAPA - Derry NH	Derry, NH 03038	\$ 309.99
SBA Towers II LLC	Atlanta, GA 31193-3730	\$ 141.84
Schwaab, Inc		\$ 58.75
Scruffy's Auto Repair and More	Chester, NH 03036	\$ 3,688.00
Security Benefit	Kansas City, MO 64121-9141	\$ 10,015.02
Shannan N. Lavoie		\$ 55.00
Sharon Cardinale		\$ 1,079.00
Sharon DeLuca	Derry, NH 03038	\$ 900.00
Simplifile, LC	Provo, UT 84604	\$ 603.00
Sir Speedy Printing Ctr	Manchester, NH 03101	\$ 112.80
SNHU	Manchester, NH 03103	\$ 7,831.51
So NH Planning Commission	Manchester, NH 03102-3546	\$ 3,708.95
Sommers Landscaping	Chester, NH 03036	\$ 23,855.99
Soule, Leslie, Kidder...PLLC	Salem, NH 03079	\$ 16,928.62
Stadium Graphics	Manchester, NH 03103	\$ 500.00
Staples Advantage	Boston, MA 02241-5256	\$ 13,438.46
State of NH	Concord, NH 03301	\$ 4,175.00
State of NH - Corrections	Concord, NH 03302-0429	\$ 4,961.98
State of NH - Criminal Records	Concord, NH 03305	\$ 116.50
State of NH - Dept of Safety	Concord, NH 03305	\$ 320.00
State of NH - DMV	Concord, NH 03305	\$ 45.00
State of NH - DOT	Concord, NH 03302-0483	\$ 6,431.41
State of NH - Vital Records	Concord, NH 03301	\$ 1,718.00
State of NH - NHDES D	Concord, NH 03302-0095	\$ 450.00
Stephen A Chase	Deerfield, NH 03037	\$ 29,250.36
Stone Hill Municipal Solutions	Rochester, NH 03867	\$ 58,824.00
Stratham Tire LLC	Brentwood, NH 03833	\$ 596.25
Street Cop Training LLC		\$ 299.00
StreetScan, Inc.	Wakefield, MA 01880	\$ 10,401.00
Stryker Sales Corporation	Chicago, IL 60673330	\$ 4,253.40
Sullivan Tire Co., Inc		\$ 7,342.10
Summit Supply Corp	Brentwood, NH 03833	\$ 466.20
Sumner Brook Fish Farm	Ossipee, NH 03864	\$ 982.50
Suzanne Reiter	Chester, NH 03036	\$ 299.86
TD Card Services	Cherry Hill, NJ 08034-0372	\$ 15,952.03
Terminix International	Chicago, IL 60680-2131	\$ 5,144.76
The First NH Regiment Inc		\$ 550.00
The Howard E Nyhart Co Inc.	Indianapolis, IN 46250	\$ 3,100.00

# Vendor Payments - 2022

## Town of Chester Vendor Payments July 1, 2021 - June 30, 2022

Vendor Name	City/Town and State	Amount
The UpperRoom	Derry, NH 03038-1017	\$ 1,481.00
Theodore P. Scott	Chester, NH 03036	\$ 8,830.00
Three Bearings Fiduciary Advisors	Hampton, NH 03842	\$ 17,721.84
Tom's Hood Cleaning, LLC	Derry, NH, 03038	\$ 400.00
Total Notice LLC	Nantucket, MA 02554	\$ 1,661.26
Town Of Atkinson	Atkinson, NH 03811	\$ 966.00
Town of Auburn	Auburn, NH 03032	\$ 13,318.95
Town of Danville	Danville, NH 03819	\$ 556.18
Town of Derry	Derry, NH 03038	\$ 126,305.00
Town of Hampstead	Hampstead, NH 03841	\$ 1,200.18
Town Of Kingston	Kingston, NH 03848	\$ 878.18
Town of Plaistow	Plaistow, NH 03865	\$ 5,654.47
Town of Sandown	Sandown, NH 03873	\$ 280.00
Tractor Supply Credit Plan	Phoenix, AZ 85062-8004	\$ 89.95
Triangle Portable Services	Derry, NH 03038	\$ 6,723.25
TriTech Software Systems		\$ 8,777.09
Turf Depot	Salem, NH 03079	\$ 1,632.96
U S Water Consultants, Inc.	Windham, NH 03087	\$ 154.00
Uline	Chicago, IL 60680-1741	\$ 2,937.34
Universal Signworks	Manchester, NH 03109-5617	\$ 1,665.00
USPS		\$ 975.93
Verizon Wireless	Albany, NY 12212-5062	\$ 9,279.32
Vertical Entertainment, LLC		\$ 2,849.00
Victor Chouinard Jr	Chester , NH 03036	\$ 2,634.00
Vineyard Events	Amherst, NH 03031	\$ 13,132.66
W.D. Perkins Fire Pump Specialists	Merrimack, NH 03054	\$ 8,490.32
Wadleigh Starr & Peters	Manchester, NH 03101	\$ 17,113.75
Walmart		\$ 740.58
Walnut Printing Specialties	Peabody, MA 01960	\$ 100.00
Waste Management NH-L'derry	Philadelphia, PA 19101-3648	\$ 136,732.56
WatchGuard Video	Dallas, TX 75267-7996	\$ 22,233.00
Waypoint	Manchester, NH 03105	\$ 600.00
WB Mason Company, Inc	Boston, MA 02298-1101	\$ 1,203.84
WEX Bank	Carol Stream, IL 60197-6293	\$ 7,102.75
Whip's Wheels		\$ 540.00
Wilcomb Townsend Home	Chester, NH 03036	\$ 3,315.24
Wilcombs Way , LLC	Manchester NH 03109	\$ 36,999.67
Wildlife Encounters, LLC	Barrington, NH 03825	\$ 436.29
William Hesketh		\$ 2,710.52
William Merry Jr Hockey Scholarship		\$ 100.00
Witmer Public Safety Group	Coatesville, PA 19320	\$ 1,047.83
York County Chiefs Associatioon	Augusta, ME 04333	\$ 150.00
Your Variety	Chester, NH 03036	\$ 2,026.29
YouTube TV		\$ 143.88
ZOOM Video Communications Inc	San Jose, CA 95113	\$ 1,464.37

**Tax Collector  
Annual Report  
As of June 30, 2022**

	Fiscal Year 2022	Fiscal Year 2021
<b>Uncollected Taxes Beginning of Fiscal Year</b>		
Property Tax	\$ ---	\$ 725,655.00
Land Use Change Tax	\$ ---	\$ 28,500.00
Timber Yield Taxes	\$ ---	\$ 949.00
Excavation Tax \$.02/yd.	\$ ---	\$ 793.00
<b>Taxes Committed to Collector</b>		
Property Tax	\$ 7,608,675.00	\$ 7,690,048.00
Land Use Change Tax	\$ 114,080.00	\$ 43,890.00
Timber Yield Taxes	\$ 3,328.00	\$ ---
Excavation Tax \$.02/yd.	\$ 300.00	\$ ---
Costs & Penalties	\$ ---	\$ ---
Other Charges	\$ ---	\$ ---
<b>Overpayment</b>		
Property Tax (Refunds)	\$ 75,617.02	\$ ---
Other Tax (Refunds)	\$ ---	\$ ---
<b>Interest &amp; Fees Collected on Delinquent Taxes</b>	\$ 25.56	\$ 15,368.80
<b>Total Debits</b>	<b>\$ 7,802,025.58</b>	<b>\$ 8,505,203.80</b>

Respectfully Submitted:

*Liz Lufkin*  
Tax Collector

**Tax Collector  
Annual Report  
As of June 30, 2022**

	Fiscal Year 2022	Fiscal Year 2021
<b>Remitted to Treasurer During Year</b>		
Property Tax	\$ 6,218,387.14	\$ 8,273,438.61
Land Use Change Tax	\$ 83,800.00	\$ 57,000.00
Timber Yield Taxes	\$ 3,328.00	\$ 949.00
Interest	\$ 25.56	\$ 13,650.98
Excavation Tax @ \$.02/yd.	\$ ---	\$ 793.00
Conversion to Lien	\$ ---	\$ 97,393.57
Costs & Penalties	\$ ---	\$ 17,17.82
Other Charges	\$ ---	\$ ---
<b>Abatements Made</b>		
Property Tax	\$ ---	\$ 39,483.19
Current Levy Deeded	\$ ---	\$ ---
Land Use Change Tax	\$ ---	\$ 15,390.00
Other Taxes	\$ ---	\$ ---
<b>Uncollected Taxes End of Year</b>		
Property Tax	\$ 1,465,904.88	\$ 5,387.63
Land Use Change Tax	\$ 30,280.00	\$ ---
Timber Yield Tax	\$ ---	\$ ---
Excavation Tax @ \$.02/yd	\$ 300.00	\$ ---
Property Tax Credit Balance	\$ ---	\$ ---
Other Charges	\$ ---	\$ ---
<b>Total Credits</b>	<b>\$ 7,802,025.58</b>	<b>\$ 8,505,203.80</b>

Respectfully Submitted:

*Liz Lufkin*  
Tax Collector

**Summary of Tax Lien Accounts  
Fiscal Year Ending June 30, 2022**

	Fiscal Year 2021	Fiscal Year 2020/2019
<b>Debits</b>		
Unredeemed Liens Beginning of Year	\$ ---	\$
Liens Executed During Year	\$ 102,910.62	\$ 202,395.75
Interest & Costs Collected After Lien Executed	\$ 435.85	\$ 18,079.74
<b>Total Debits</b>	<b>\$ 103,346.47</b>	<b>\$ 220,475.49</b>
<b>Credits</b>		
Remittance to Treasurer:		
Redemptions	\$ 12,864.33	\$ 96,026.22
Interest & Costs (After Lien Execution)	\$ 435.85	\$ 18,079.74
Abatement of Unredeemed Taxes	\$ ---	\$ ---
Liens Deeded to Town	\$ ---	\$ ---
Unredeemed Liens Balance End of Year	\$ 90,046.29	\$ 106,369.53
<b>Total Credits</b>	<b>\$ 103,346.47</b>	<b>\$ 220,475.49</b>

Respectfully Submitted:

*Liz Lufkin*  
Tax Collector

## CHESTER TAX RATE CALCULATION - 2022

### TOWN PORTION

	Appropriation	Revenue	
Gross Appropriations	\$9,408,428		
Less: Revenue		(\$3,869,205)	
Less: Fund Balance to Reduce Taxes		(\$400,000)	
Add: Actual Overlay Used	\$56,621		
Add: War Service Credit*	\$238,500		
Net Town Appropriations	\$4,879,344		
Approved Town Tax Effort		\$4,879,344	\$6.56 Town Rate

### LOCAL SCHOOL PORTION

Net Local School Budget	\$12,981,539		
Less: Education Grant		(\$2,683,870)	
Less: State Education Taxes		(\$953,374)	
Approved School Tax Effort		\$9,344,295	\$12.59 Local School

### STATE EDUCATION PORTION

Equalization Valuation (no utilities) x \$683,245,274	\$953,374		
Divide by Local Assessed Valuation (no utilities) \$737,995,574		\$953,374	\$1.38 State School

### COUNTY PORTION

Due to County	\$642,598		
Approved County Tax Effort		\$642,598	\$0.87 County Rate

### PROPERTY TAX COMMITMENT

Total Property Taxes Assessed	\$15,819,611		
Less: War Service Credits		(\$238,500)	
Total Property Tax Commitment		\$15,581,111	\$21.40 Total Rate

### PROOF OF RATE

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$692,381,674	138	\$953,374
All Other Taxes	\$742,463,774	20.02	\$14,866,237
			\$15,819,611

\*Veterans' exemptions.

**CHESTER TAX RATE HISTORY**

<b>Year</b>	<b>Municipal</b>	<b>County</b>	<b>School (Local)</b>	<b>School (State)</b>	<b>Total Tax Rate</b>
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

\*Town-wide Revaluation



**Town Clerk  
Annual Report  
As of June 30, 2022**

Description	Quantity	Amount Collected
<b><i>Motor Vehicles</i></b>		
Registrations -Town Portion Only	7,692	\$1,284,397.74
Municipal Agent Fees - Decals	7,777	\$23,331.00
Municipal Agent Fees - Titles	1,249	\$2,498.00
Municipal Town Clerk Fee	7,750	\$15,500.00
Municipal Boat Town Clerk Fees	111	\$111.00
Municipal Boat Agent Fees	142	\$710.00
Municipal Boat Local Fees	111	\$2,651.80
<b><i>Dog Licenses and Fines</i></b>		
Basic, Altered & Senior Licenses	1,252	\$5,064.50
Group Licenses	11	\$150.00
Late Fees	161	\$282.00
Civil Forfeitures	16	\$400.00
Service Fees	16	\$119.00
K9 Control Fees	5	\$200.00
<b><i>Vital Records</i></b>		
Marriage Licenses	17	\$850.00
Certified Vital Records (Birth, Death, Marriage certificates)	149	\$1,915.00
<b><i>UCC and Miscellaneous</i></b>		
UCC Filing Checks	5	\$2,010.00
Miscellaneous Fees & Fines	365	\$1,826.00
<b><i>Total Net Receipts</i></b>		<b><i>\$1,341,948.54</i></b>

Respectfully Submitted,

*Liz Lufkin*  
Town Clerk/Tax Collector

## Report of the Budget Committee

Contact: Michael A. Weider, Chairman  
Telephone: (603) 887-6719  
Email: weider@gsinet.net

Monthly Meetings – 2<sup>nd</sup>  
Monday of the Month, 7 PM,  
Main Meeting Room

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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 BC received a proposed operating budget (Article #7) from the BOS in the amount of \$5,732,612. Last year's budget was \$5,439,658. That is an increase in spending over last year's approved operating budget in the amount of \$292,954 or a 5.4 percent increase. The BC believes the increase in the operational budget needs to be consistent with the increases within the Chester taxpayers' income for 2023-2024.

The Budget Committee was working towards a rate of 4.6% increase which would have been the same as the Chester School Districts operating budget increase. This would have been what was consistent with estimated wage increases for the US labor market in 2023 as well as the 2023 federal pay raise for civilian employees: both being 4.6%.

Recognizing the continued need for town capital improvements, the BC and BOS agree to recommend funding of \$600,000 as proposed in Article #8 (CIP Funding). Without a continued annual commitment to this fund Chester will fall behind with respect to capital needs and related services causing potential significant tax increases at a later point in time to address these shortfalls.

The Budget Committee also recommends Article #9 for the CIP Projects with \$295,100 being withdrawn from the Municipal Capital Improvement Plan Capital Reserve Fund.

In previous years' budget planning process, the BC 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 BC recommends the funding of \$900,000 as proposed in Article #10 (Highway CIP Projects, \$149,065 from the New Hampshire Highway Block Grant, \$250,000 from the June 30<sup>th</sup>, 2023, unassigned fund balance and the remainder of \$500,935 from taxation).

The Budget Committee also recommends Article #11 for Highway CIP Projects for \$738,800. With \$738,800 being withdrawn from the Highway Capital Improvement Plan Capital Reserve Fund.

The Budget Committee also recommends Articles #12, to fund \$25,000 to the Fire Department Apparatus Capital Reserve Fund with this coming from the June 30<sup>th</sup>, 2023, unassigned fund balance.

Other Warrant Articles supported by the Budget Committee were Article #5 – Revaluation Capital Reserve Fund, Article #13, Article #14 – Master Plan, Article #16 – Legal Cost Expandable Trust Fund and Article 21 – Surveying of Town -Owned Properties.

**Articles Not Supported** by the Budget Committee were Article #22 – Funding Historic Building Capital Reserve Funds and Article #26 – Transportation Improvement Capital Reserve Fund. The reason for not supporting these two (2) warrants articles is the town has other means of fund both, specifically through the operating budget and CIP.

As always, the BC 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

Michael Weider (2023), Chairman  
[weider@gsinet.net](mailto:weider@gsinet.net)

Ephraim Dobbins (2025) Vice Chairman  
[ephraim.dobbins@gmail.com](mailto:ephraim.dobbins@gmail.com)

Jack Cannon (2023)  
[jcann@prodigy.net](mailto:jcann@prodigy.net)

Kathy Guilmette (2023)  
[kpguilmette@hotmail.com](mailto:kpguilmette@hotmail.com)

Charlotte Lister (2024)  
[lister@gsinet.net](mailto:lister@gsinet.net)

Ronald McKinnon (2024)  
[rjmckinnon@comcast.net](mailto:rjmckinnon@comcast.net)

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

Stephen D’Angelo (2023), *ex-officio*, Board of Selectmen  
[SDAngelo@chesternh.org](mailto:SDAngelo@chesternh.org)

## Town Clerk/Tax Collector's Report

Contact: Liz Lufkin, Town Clerk/Tax Collector

Barbara Cannon, Deputy

Telephone: (603) 887-3636 x108

Email: [ELufkin@ChesterNH.org](mailto:ELufkin@ChesterNH.org)

Mon-Weds 8:00am – 2:00pm

Tues- Thurs 10:00pm – 6:00pm

Fri Closed

I would like to thank the residents and taxpayers of Chester for electing and trusting me as your Town Clerk/Tax Collector for the past 4 years. We've been through a challenging pandemic, historic elections, and celebrated our beautiful community's 300th birthday together. I sincerely appreciate the support and flexibility you showed this office throughout all the ups and downs. My hope is that your support will continue for the next Town Clerk/Tax Collector. Town Clerks hold one of the oldest positions in local government and arguably one of the most important. This office is the central hub and face of our community-- it is independent of other elected offices and is ultimately controlled by you, the Legislative body. The roles & responsibilities of Town Clerks are vast, varied, and dictated by numerous state laws. It requires many hours of training and practice. The highest ethical standards are a must for anyone who holds this position; your support is critical to its ability to thrive and serve you.

2022 was a busy election year. We administered three elections: the local election, State Primary election, and General election. This year was a bit of an adjustment as a new law change require clerks to track & report the amount of overvotes & undervotes for each individual race on the ballot. We also changed the layout of the Multi-Purpose Room (MPR) to allow for separation between voter check-in and voting booths. This allowed for more privacy when voting and we received a lot of positive feedback. We strive to push out the most up to date information & pride ourselves on being a trusted source of election information. If you visit our election page, you will find lots of information and links to other reliable resources.

The Historic Records Preservation Project has been completed. We successfully had all births, deaths, marriages, town meeting minutes, town reports, and other historic documents dating back to the 1700's digitized. The original documents will remain in our temperature-controlled vault in Town Hall.

The 3rd Annual Top Dog Contest winner was chosen by the 2nd graders at Chester Academy. Captain, a 7-year-old Australian Cattle Dog received the most votes. Captain who loves pasta is very smart and has some serious Frisbee skills! His picture is proudly displayed in our office. He received the 2023 #1 dog license, a basket of goodies donated by Petragious Designs, and of course—bragging rights. We are now accepting entry forms for our 4th Annual Top Dog Contest. The only requirement to enter is to have your dog licensed by April 30th per (NH RSA 466). Entry forms are due by



May 4th. The purpose of licensing dogs is for public health assurance; it ensures that dogs are vaccinated against rabies which in turn protects the public. Ark Animal Homecare will once again host a rabies clinic at Town Hall in April, the final date will be announced soon.

If you haven't already, don't forget to sign up for email notifications for our office and "like" our page on Facebook (Chester NH Town Clerk's Page) for important updates. 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 all her guidance during my term. Her dedication to this office is commendable and valued-- thank you!

Wishing the next Town Clerk the very best and I hope you all will do the same.

Respectfully submitted,

Liz Lufkin, Town Clerk/Tax Collector  
Barbara Cannon, Deputy Town Clerk/Tax Collector  
Justine Celentano, Assistant Clerk

## Supervisors of the Checklist

Contact: Dianna Charron, Chair  
Telephone: (603) 887-2172  
Email: [diannacharron@comcast.net](mailto:diannacharron@comcast.net)

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2022 was a very busy year for the Chester Election Officials. We had the School District Meeting on March 16, 2022, with 103 voters present, Town Elections on March 8, 2022, with 570 voters casting their vote, Town Meeting on March 10, 2022, with 110 voters present, NH State Primary Election on September 13, 2022, with 1,485 people voting and NH General Election with 2,751 people voting.

We presently have 3,900 registered voters on our checklist of which 796 are Democrats, 1,565 are Republicans and 1,539 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 Clerks 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 would like to thank Dianna Charron for her 20 years of service as a Supervisor of the Checklist.

Supervisors of the Checklist,

Dianna Charron, Chair 2023  
Leslie Packard 2026  
Sara Bibeau 2028

## **Treasurer's Report**

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

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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 Selectmen, 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 earns higher rates than the general fund checking account. With the downturn in the economy 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 send 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, 2022):

<b>Treasurer's Report Statement of Account Balances</b>	
	<b>Balance 6/30/2022</b>
General Fund	
Checking	\$9,670,044.36
Credit Card/ACH	96,129.53
<b>Total General Fund</b>	<b>\$9,766,173.89</b>
 Agricultural Commission	 \$ 156.59
Conservation-General Acct	592,293.48
Conservation-Forestry	41,300.44
CC-Lincoln Lane Foot Bridge	501.69
Fire Dept.-Special Details	41,413.42
Impact Fees	303,672.54
Off Site Fees	6,023.94
PACT	109,220.99
Police Dept.-Special Details	8,456.28
Recreation	98,867.21
Road Surety-Abdallah Construction	3,524.10
Wilcomb's Way-Martel	36,999.67
Jenkins Farm Subdivision	25,034.97
Emerson Conservation Easement	10,243.36
Gladys Nicoll Lane	58,694.59
<b>Total</b>	<b>\$ 1,336,403.27</b>

Respectfully submitted,

Rhonda Lamphere, Treasurer  
My term expires in 2023



**Finance Department**

Contact: Joanne Smith, Finance Director  
Telephone: (603) 887-3636 x 103  
FAX: (603) 887-8811  
Email: [jsmith@chesternh.org](mailto:jsmith@chesternh.org)

Finance Director Hours:  
Monday and Wednesday 8:30 am – 3:00 pm  
Finance Office Hours:  
Monday through Friday, 8:00 am – 4:00 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 reconciliation 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 last week in August and first week in September. 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, 2022, was \$2,556,675 – 12.56% of the State recommended 8%-17% of regular operating expenditures for the Town, County and School. Article 17 from the 2022 Town Meeting used \$250,000 of fund balance to off-set the \$250,000 appropriation for the Fire Department Apparatus Capital Reserve and the Board voted to use \$555,000 to offset the 2022 tax rate. Along with DRA adjustments, warrant article carry forwards, encumbrances, and audit changes to the Committed Fund Balance accounts for the decrease in the Unassigned Fund Balance.

The tax rate of \$21.40 was confirmed on November 2, 2022, and the tax bills mailed from the Tax Collector's office with a due date of December 19, 2022. 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 control, 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 Board of Selectmen, Janis Jalbert and all departments for their continued support and cooperation.

Respectfully Submitted,  
Joanne Smith, Finance Director

## Trustees of the Trust Funds

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

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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 Board of Selectmen 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 2023

Rich Leblanc Jr. 2024

**Assessing Department**

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

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As we enter 2023, Assessing is preparing for our next Revaluation of all properties. The town is due to complete a full revaluation by September 2024 per the State of New Hampshire, Department of Revenue regulations.

The real estate market continued to be very fast paced this past year, but property sales in Chester did slow down. Lack of inventory and interest rates contributed to this slow down. None the less, many homes in Chester which went on the market in 2022 fetched more than asking price and were under purchase agreements within days of hitting the market. See the following pages for a list of real property sales that occurred during this time period. We had 93 properties change ownership and 110 properties were put into or out of trusts between Jan 1, 2022 and Dec 31, 2022.

We continue to use Municipal Resources, Inc for our contracted assessing needs. They are currently available to us for 8 hours a month in office and remotely.

Our property assessments can be viewed on-line at:  
<https://data.avitarassociates.com/logon.aspx?ReturnUrl=%2f>  
Log in as a guest, then choose Chester from the list of towns.

Our GIS maps can be viewed online at: [www.axisgis.com/chesternh](http://www.axisgis.com/chesternh).

If you have any questions or concerns, please feel free to call, email or come into the office. The office is staffed in house and remotely. E-mailing is the quickest and best way to reach the assessing department. If calling, please leave a voicemail for a return call. All voicemails are forwarded to e-mail.

Sincerely,

Jean Packard

[jpackard@chesternh.org](mailto:jpackard@chesternh.org)

*Certified Assistant Assessor*

## Property Sales Jan 1, 2022 thru Dec 31, 2022

SALE DATE	MAP	BLOCK	LOT	ADDRESS	SALE PRICE	DETAILS
01/07/2022	3	8	1	611 HAVERHILL RD	\$550,000	Vacant Land
01/10/2022	2	51	0	74 WEBSTER LN	\$609,000	Land & Building
01/11/2022	4	58	0	192 CHESTER ST	\$511,000	Land & Building
01/12/2022	8	15	1	RAYMOND RD	\$61,000	Vacant Land
01/12/2022	8	39	0	RAYMOND RD	\$108,000	Vacant Land
01/14/2022	10	9	27	183 JENNIFER DR	\$235,000	Land & Building
01/18/2022	12	14	0	149 LANE RD	\$590,000	Land & Building
01/31/2022	2	88	160	178 JENKINS FARM RD	\$601,000	Land & Building
02/04/2022	2	82	201	73 PULPIT ROCK RD	\$150,000	Vacant Land
02/07/2022	11	11	24	24 VILLAGER RD	\$267,000	Condominium
02/16/2022	16	29	0	11 HAVERHILL RD	\$340,500	Land & Building
02/28/2022	2	88	149	118 JENKINS FARM RD	\$531,000	Land & Building
02/28/2022	7	48	101	14 LADY SLIPPER LN	\$705,000	Detached Condo
03/03/2022	10	1	171	58 BLACK DUCK DR	\$556,900	Condominium
03/10/2022	1	84	102	80 EAST DERRY RD	\$170,000	Vacant Land
03/11/2022	13	34	33	95 PARKER RD	\$525,000	Land & Building
03/22/2022	2	73	0	196 HAVERHILL RD	\$475,000	Land & Building
03/24/2022	13	14	0	868 RAYMOND RD	\$365,000	Land & Building
03/25/2022	1	84	101	303 DERRY RD	\$150,000	Vacant Land
03/25/2022	1	84	103	349 DERRY RD	\$125,000	Vacant Land
03/29/2022	10	4	1	673 FREMONT RD	\$435,000	Land & Building
04/01/2022	1	51	0	203 HARANTIS LK RD	\$560,000	Land & Building
04/01/2022	5	73	0	6 CARKIN ST	\$450,000	Land & Building
04/08/2022	5	26	0	120 RAYMOND RD	\$470,000	Land & Building
04/11/2022	1	84	104	351 DERRY RD	\$135,000	Vacant Land
04/11/2022	13	34	5	30 PARKER RD	\$455,000	Land & Building
04/12/2022	1	76	113	60 GRANITE LN	\$462,000	Condominium
04/14/2022	7	48	129	119 LADY SLIPPER LN	\$650,000	Detached Condo
04/19/2022	1	84	0	319 DERRY RD	\$125,000	Vacant Land
04/22/2022	2	92	0	532 HAVERHILL RD	\$693,300	Land & Building
04/25/2022	1	48	7	72 PURINGTON LN	\$917,000	Land & Building
05/09/2022	5	103	10	16 OPOSSUM DR	\$460,000	Detached Condo
05/19/2022	11	11	48	215 VILLAGER RD	\$449,900	Condominium
05/23/2022	4	67	14	41 ORCUTT DR	\$650,000	Land & Building
05/23/2022	5	102	28	10 RED SQUIRREL LN	\$689,000	Land & Building
05/26/2022	4	67	58	77 TRILLIUM LN	\$846,500	Land & Building
06/01/2022	16	12	0	49 CHESTER ST	\$489,900	Land & Building
06/03/2022	3	5	9	646 HAVERHILL RD	\$780,000	Land & Building

06/13/2022	1	55	0	168 HARANTIS LK RD	\$475,000	Land & Building
06/21/2022	11	11	8	8 VILLAGER RD	\$355,000	Condominium
06/24/2022	9	81	33	89 PHEASANT RUN DR	\$550,000	Land & Building
07/01/2022	1	52	0	197 HARANTIS LK RD	\$405,000	Land & Building
07/01/2022	7	22	0	295 CANDIA RD	\$435,000	Land & Building
07/01/2022	9	81	10	187 SHEPARD HOME RD	\$552,500	Land & Building
07/06/2022	4	67	53	116 FIDDLEHEAD LN	\$728,000	Land & Building
07/06/2022	9	63	107	7 SHAKER HEIGHTS LN	\$460,000	Condominium
07/06/2022	10	9	27	183 JENNIFER DR	\$430,000	Land & Building
07/08/2022	5	21	0	86 RAYMOND RD	\$430,000	Land & Building
07/11/2022	2	67	2	304 HALLS VILLAGE RD	\$495,000	Land & Building
07/11/2022	5	80	5	70 EMERSON RD	\$703,000	Land & Building
07/15/2022	7	56	2	174 NORTH POND RD	\$290,000	Land & Building
07/18/2022	10	4	401	697 FREMONT RD	\$450,000	Land & Building
07/26/2022	8	46	0	316 RAYMOND RD	\$50,000	Vacant Land
08/01/2022	11	7	13	44 MCINTOSH LN	\$800,000	Land & Building
08/01/2022	13	24	7	72 CROFT LN	\$675,000	Land & Building
08/03/2022	1	76	124	GYPSUM & MICA LN	\$1,200,000	Condominium Land
08/10/2022	13	34	6	54 PARKER RD	\$455,000	Land & Building
08/16/2022	11	11	54	227 VILLAGER RD	\$459,900	condominium
08/26/2022	2	88	132	41 JENKINS FARM RD	\$610,000	Land & Building
08/29/2022	6	12	107	30 WILCOMB'S WAY	\$580,000	Land & Building
08/30/2022	2	88	142	76 JENKINS FARM RD	\$569,900	Land & Building
08/31/2022	4	67	203	12 GLADYS NICOLL LN	\$1,175,000	Land & Building
09/09/2022	7	20	0	40 CLARK RD	\$433,000	Land & Building
09/13/2022	5	62	0	11 DONNA ST	\$472,000	Land & Building
09/14/2022	14	11	0	63 DERRY RD	\$320,000	Land & Building
09/23/2022	7	48	110	5 SWEET BRIAR LN	\$675,000	Detached Condo
09/28/2022	9	81	29	41 QUAIL HILL RD	\$575,000	Land & Building
10/12/2022	8	8	113	24 LEDGE RD	\$659,000	Land & Building
10/17/2022	1	84	0	319 DERRY RD	\$659,000	Land & Building
10/21/2022	7	42	0	331 NORTH POND RD	\$100,000	Land & Building
10/24/2022	11	11	69	240 VILLAGER RD	\$450,000	Condominium
10/24/2022	11	54	8	16 LAUREL HILL RD	\$725,000	Land & Building
10/24/2022	16	29	0	11 HAVERHILL RD	\$553,200	Land & Building
10/26/2022	7	48	114	44 LADY SLIPPER LN	\$648,900	Detached Condo
10/31/2022	9	21	2	218 FREMONT RD	\$460,000	Land & Building
11/01/2022	5	112	2	224 SANDOWN RD	\$400,000	Vacant Land
11/03/2022	1	84	102	80 EAST DERRY RD	\$792,000	Land & Building

11/04/2022	9	1	6	14 WHITETAIL LN	\$662,000	Land & Building
11/14/2022	11	2	0	489 CANDIA RD	\$631,000	Land & Building
11/18/2022	11	14	202	615 CANDIA RD	\$572,000	Land & Building
11/28/2022	11	11	34	34 VILLAGER RD	\$373,000	Condominium
12/01/2022	7	24	1	365 CANDIA RD	\$500,000	Land & Building
12/02/2022	9	63	101	1 SHAKER HEIGHTS LN	\$425,000	Ccondominium
12/06/2022	1	13	0	111 PINGREE HILL RD	\$550,000	Land & Building
12/06/2022	9	46	101	54 WASON RD	\$850,000	Land & Building
12/14/2022	2	82	201	73 PULPIT ROCK RD	\$800,000	Land & Building
12/19/2022	7	48	136	23 BAYBERRY RD	\$605,000	Detached Condo
12/21/2022	11	22	1	791 CANDIA RD	\$599,600	Land & Building
12/21/2022	15	1	2	150 HAVERHILL RD	\$690,000	Land & Building
12/28/2022	13	24	8	56 CROFT LN	\$610,000	Land & Building
12/28/2022	13	34	17	74 RAND DR	\$385,000	Land & Building



## 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 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 day's 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  
 E-mail: [Planning@ChesterNH.org](mailto:Planning@ChesterNH.org)

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

### **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. SNHPC recently provided growth data for the surrounding towns as part of the annual update of the 2023-2030 Capital Improvements Plan (CIP). This coming year SNHPC will assist with updating the Town's Source Water Protection Plan and start preparing to update the Town's Master Plan.

### **Ongoing and Current Planning Board Activities**

Over the past year the Planning Board again updated the Capital Improvements Plan (CIP) and portions of the Zoning Ordinance. The CIP is the main planning tool for assisting the Board of Selectmen, 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 also expects to update the Source Water Protection Plan, the Subdivision and Driveway regulations, and possibly the Site Plan Review and Excavation regulations.

### **Fiscal Year-to-Date Planning Board Activity:**

#### **Subdivisions**

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

- |  |                   |
|--|-------------------|
| • Candia Road – Jigsaw Builder               | 3 Lots            |
| • Crowley Woods -DAR Builders (conditional)  | 60 Lots           |
| • Derry Road – South Woods Condominiums      | 20 (Duplex) Units |
| • Haverhill Road – Lifestyle Homes           | 11 Lots           |
| • Pipit Estates – Pipit Estates Realty Trust | <u>8 units</u>    |

Total: 94 Lots/Units

*(All these subdivisions are subject to Impact or Offsite Improvement Fees.)*

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

- Haverhill Road – DJ Construction 8 units
  - Raymond Road - DJ Construction 8-10 units
- Total: 16-18 Lots/Units

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

#### **Other Board Activities:**

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

#### **Planning Board Revenues, Supervised Accounts, Assets & Sureties**

Gross receipts from applications etc. as of 1/1/23	\$ 7,547
Balance of Off-Site Improvement funds as of 1/1/23	\$ 6,066
Balance of Impact Fee accounts as of 1/6/23	\$ 202,859
Subdivision / Road Performance Cash Accounts as of 1/1/23	\$ 62,652
Subdivision / Road Performance Bonds as of 1/1/23	\$ 694,100
Subdivision / Road Performance Bonds – Pending Shortly	~\$ <u>500,000</u>
Total:	\$1,473,224

#### **Proposed Zoning Amendments**

*(Please note the complete documents for these amendments are available online on the Town / Planning Board website under the tab “2023 Proposed Zoning & Building Code Amendments”, and at the offices of the Town Clerk and Planning Board.)*

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.

**Background Information:** Currently, Section 5.3.5 of the Town’s zoning ordinance references Table 1 - Table of Dimensional and Area Requirements which includes minimum lot frontages. Elsewhere in the zoning ordinance Section 2.30 defines lot frontage as “The distance along a lot line dividing a lot from a Town approved road.”

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.

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.

**Background Information:** In 1987 the Town adopted the requirement for automatic fire suppression sprinkler systems in new housing, and the requirement was amended in 2003. The requirement does not apply to conventional single-family homes on standard lots. Since then, the NH Legislature amended RSA 674:51, V several times to prohibit the enactment of new laws requiring these systems in new housing, and also the enforcement of preexisting codes requiring these systems “in any manufactured housing unit as defined in RSA 674:31 situated in a manufactured housing park as defined in RSA 205-A:1, II.” This amendment brings this section of the code into conformance with recent amendments to RSA 674:51, V.

The Board welcomes any questions and input regarding the Town’s Zoning Ordinance and Regulations, subdivisions, 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 P.M. The meetings are aired live on Comcast’s Channel 20 or can be streamed anytime from Chester PACT’s “On Demand” service available on PACT’s 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 thru 4:00 PM (excluding lunch hours).

The Town of Chester 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  
Aaron D. Hume, Alternate  
Charles F. Myette, Ex-Officio/ Selectman

***Staff***

Andrew L. Hadik, Town Planner

## Zoning Board of Adjustment

Contact:	Nancy Hoijer, Administrative Assistant	Office Hours:
Telephone:	(603) 887-3636 x113	Tuesday & Wednesday 9:00am – 12:00 pm
E-mail:	<a href="mailto:NHoijer@ChesterNH.org">NHoijer@ChesterNH.org</a>	Friday By Appointment
	Monthly Meetings – 3 <sup>rd</sup> Tuesday, 7 PM, Main Meeting Room	

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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 Board of Selectmen and Building Inspector.

The Board has always strived 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. Office hours are Monday and Wednesday 9:00 am to 12 pm and Friday by appointment.

I would like to take this moment to encourage our new residents in town, and all those who have lived here for a while, who would like to get to know their community, to volunteer to serve on some of the Boards in Town. The Zoning Board is in need of 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 Rick Snyder, Planning Board representative.

**Alternate Member:** Jason Walsh

Respectfully submitted,  
Billie Maloney, Chairperson

## Southern New Hampshire Planning Commission

The Southern New Hampshire Planning Commission (SNHPC) provides a wide range of services and resources to help member communities with a variety of land use planning and transportation challenges. Each year, with the approval of appointed representatives, the Commission's skilled staff designs and carries out programs of regional significance mandated by New Hampshire and federal laws or regulations. The Commission also works with Community staff, land use board volunteers, and governing boards on a variety of local projects.

Often, community stakeholders request assistance from SNHPC for traffic, pedestrian, and bicycle counts, grant assistance, specific studies, mapping, and facilitation services. Technical assistance is provided in a professional and timely manner as SNHPC carries out projects of common interest and benefit to all member communities; and keeps officials apprised of changes in planning and land use regulations.

In 2022, the Commission provided the Town of Chester with assistance on a number of local planning efforts, including:

- Continuing to assist the Chester Planning Board with updating the Town's Impact fees
- Working with Chester Town staff and other stakeholders on updating the Chester Source Water Protection Plan
- Conducting traffic counts and providing pedestrian counts
- Assisting the Robert Frost/Old Stagecoach Scenic Byway Council

The following table details services performed for the Town of Chester during the past year and includes both hours worked specifically for the Town and for regional projects involving multiple municipalities. In the latter case, the total hours spent by SNHPC staff are divided equally by the number of communities, resulting in time allotment attributed to each community. Examples of regional projects are the development of the New Hampshire Department of Transportation (NHDOT) Ten-Year Transportation Improvement Plan and the development of the Regional Housing Needs Assessment.

Hours	Project Description
11.75	Continued assisting the Chester Planning Board with reviewing and updating the Town's Impact fees.
120	Worked with NHDES and Chester Town Staff to update the Chester Source Water Protection Plan.
112	Provided oversight and administration for FTA 5310 transportation service. This federal funding stream is locally matched and supports CART and other community transportation projects that benefit Chester.
	Continued to update the Regional Housing Needs Assessment in collaboration with other Regional Planning Commissions. Provided multiple outreach opportunities including

80	surveys, virtual community conversations, and social media options. Conducted data analysis and research on various elements that impact housing. Developed a draft report scheduled to be released in early 2023. Hosted a virtual technical session on New Hampshire Housing Finance Authority's Housing Opportunity Planning Grant application.
39	Per town request, conducted traffic counts at 8 locations in Chester, including Webster Lane east of NH 102 which reported approximately 700 Annual Average Daily Traffic (AADT).
34	Participated on Regional Transportation Coordinating Council (RCC) to better coordinate public and human service transportation options locally and regionally. Tasks included scoping and developing budgets for transit-related projects, serving as lead agency for FTA 5310 funds for combined Manchester-Derry-Salem region, and coordinating with stakeholders to finalize and implement a regional Mobility Manager position. Additionally, staff oversaw a comprehensive update of the 2016 Coordinated Public Transit-Human Services Transportation plan by updating figures, garnering RCC and RPC input, and collating into a finished document which was approved in September.
31	Coordinated an update of the FY 2025-2034 Ten-Year Transportation Improvement Plan which highlights transportation system improvements for the region. The process included guidance to communities, review of projects, and presentations to the TAC and MPO Policy Committees. Provided ongoing updates and revisions to maintain project funding and scheduling.
27	Assisted the Robert Frost/Old Stagecoach Scenic Byway Council with various activities including participating in regular meetings, preparing a Corridor Management Plan update, updating the sign location map, and collecting images for marketing and archival purposes.
25	Provided technical assistance to Manchester Transit Authority including outreach, CART advisory committee, mapping and updating the Short Range Transit Plan.
20	Worked with Chester's building department to obtain building permit data on new housing units and commercial developments in order to determine roadway network and travel pattern changes for input in the SNHPC regional travel demand model.
19	Performed a trail user count at Spring Hill Farm for the Chester Conservation Commission.
19	Reviewed the Town of Chester's existing components for the regional Intelligent Transportation System Architecture for a required update. Verified architecture for compliance for federal funding.
19	Developed a methodology for determining equity analysis areas within the region. Began investigating possible transportation related disparate impacts and adverse effects on Title VI/Environmental Justice classes and other vulnerable groups.
17.5	Conducted feasibility analysis of potential sites for public Electric Vehicle (EV) charging infrastructure for inclusion in a regional charging plan. Viable sites for DC Fast Charging and Level 2 charging were identified by analyzing traffic volumes and various site features and amenities including availability of Phase 3 power required at potential sites along state routes.
13	Facilitated a "Pathways to Play" project to assess access to recreational facilities in each of the 14 communities in the SNHPC region with a goal of reducing childhood obesity. Mapped recreation facilities, conducted a region-wide survey, and continued to engage community stakeholders.



11	Participated in the efforts of the Alliance for Healthy Aging (AHA) Transportation Committee to provide Age-Friendly Community Assistance. Worked with multiple agencies and stakeholders across the state to ensure a coordinated effort to improve transportation awareness and options for older and disabled adults, immigrants, veterans, minority, low-income, and other vulnerable populations. Worked toward a statewide transportation needs assessment (ongoing). Assisted with a statewide volunteer driver recruitment initiative that culminated with a website and multi-media outreach campaign. For more information: <a href="https://nhaha.info/volunteer-driver-initiative/">https://nhaha.info/volunteer-driver-initiative/</a>
7	Represented RPCs on the State Coordinating Council for Community Transportation (SCC) to better coordinate transportation options throughout New Hampshire; participated in monthly meetings, provided insight regarding volunteer driver program initiatives and transportation needs for older adults, and contributed to a statewide proposal to assess the transportation needs of older adults.
5	Completed an updated long-range plan for transit services available in the town, a prerequisite for eligibility for formula transit operating and capital funds. This also allows transit providers to plan and apply for competitive discretionary funds for expanded transit services for residents.
5	Hired a regional Mobility Manager, a new position working to better understand transportation needs and coordinate transportation services in the region. Work focused on assisting homebound individuals to utilize existing transportation services for medical appointments and essential errands, identifying needs and barriers to transportation, understanding needs of community transportation and human service providers, and improving coordination between different services to meet the needs of all individuals.
4	Began updating the region's Climate Action and Adaptation Plan (ongoing project).
2	Hosted CommuteSmart NH challenge to encourage multi-modal trips (transit, carpooling, bicycle, etc.) to help residents save money, reduce wear and tear on their vehicle, help relieve congested roads, and live a healthier, less stressful lifestyle.
1.5	Provided traffic data information and updated town map of anticipated roadway improvements to Town of Chester staff upon request.
1	Coordinated with Rockingham Planning Commission, Strafford Regional Planning Commission, and Nashua Regional Planning Commission on a joint Safe Streets for All grant application to identify potential transportation safety improvements in the region.

#### Town of Chester Representatives to the Commission

Andrew Hadik

Deborah Munson

**Executive Committee Member:** Deborah Munson





## Village Cemetery Trustees

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

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The Village Cemetery Trustees oversee the following Town Cemetery lots:

1. *Chester Village Cemetery, an historic cemetery located in the center of Town at the intersection of NH 102 & 121. The Chester Village Cemetery is noted as one of the oldest in the State and was purchased in 1751 by Col. John Blunt for 70 pounds. It was entered in the National Register of Historical Places in Washington, D.C. on November 29, 1979.*
2. *Sanborn Cemetery (on Fremont Road)*
3. *Branch Cemetery (Town line, Chester/Raymond, NH 102)*
4. *Rod and Gun Cemetery (Rod and Gun Club Road, on right just before the Church)*
5. *Osgood Cemetery (Wells Village Road, on left, headed towards Sandown)*
6. *Norton Cemetery (off Lane Road on Norton Road)*
7. *Smith Road Cemetery (North Chester)*
8. *Lane Road #1 (near Richardson's)*
9. *Lane Road #2 (at #178)*
10. *Unnamed Family Lot*
11. *Unnamed Family Lot*

The Trustees would like to thank the Town of Chester for helping us with funding in order to preserve what our ancestors left behind for all of us to enjoy today.

Trustees:  
Aaron Mansur, Chair (2023)  
Jessie Mansur (2024)  
Richard Bellemore (2025)



**Great Hill Cemetery**  
Established 1941

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

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**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 2022 was as follows:

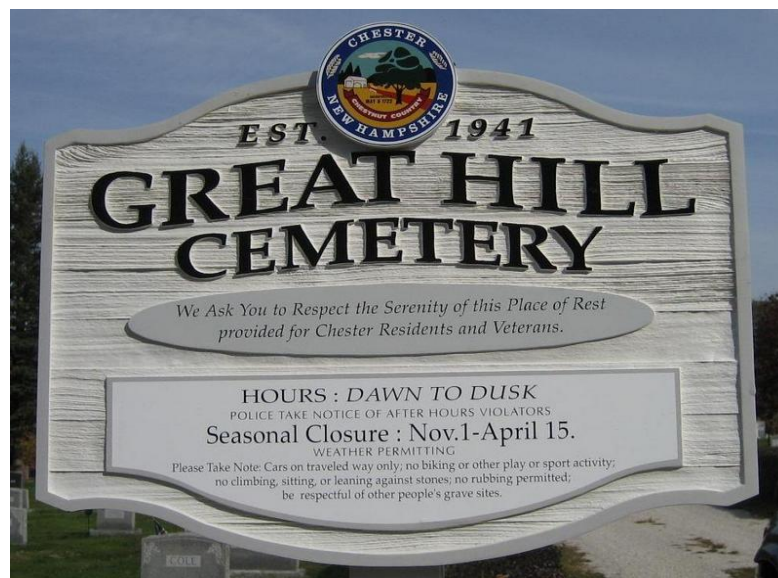
1. The Trustees thank Mark Keddy for his continued professional caretaking of Great Hill Cemetery (GHC). Mark reflects the pride that all the Trustees show in keeping GHC a facility that the Town can be very proud of.
2. The Trustees want to thank Richard Bellemore for making himself and his equipment 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. In October, the Trustees met with the Selectmen to discuss using remix on the road system and approved up to \$5,000 to be taken from the Great Hill Cemetery Maintenance and Future Expansion Trust Fund. The work was completed by Richard Bellmore for \$4,962.00, including the purchase of materials and labor involved laying down remix on the troubled spots and on the corners. The Trustees are happy with the results and plan on finishing the balance of the GHC roadwork in the future.
4. The Trustees send their thoughts and prayers to Richard Bellemore and his family on the passing of Richard W. Bellmore (Dad). Rest in Peace.
5. John Colman is up for the next 5-year term as Trustee of GHC and would appreciate your support for this position.
6. The turkeys continue to visit GHC on many occasions. The town contracts with Golf Course Lawns who treat the cemetery grounds multiple times to eradicate grubs. This has helped the digging and exploring by said turkeys who otherwise tear up the sod in search of that food source. We appreciate the Selectman in helping with the problem.

7. 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. Of particular note, please plant or decorate within 12 inches of the face side of the monument only.
8. We maintain a checking account for immediate operating needs. This account has a current balance of \$11,698.51. The current balance in the GHC Perpetual Care Trust Fund is \$247,472.16 and Great Hill Cemetery Maintenance and Future Expansion Trust Fund holds \$14,742.09. \*All account balances are as of January 10, 2023.
9. Lots sold in 2022 = 13. Number of full burials = 8. Number of Urn burials = 10.

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](mailto:ChesterPD@ChesterNHPolice.org)

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### *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 2022 was my 8th 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.

Currently the environment is very challenging for the law enforcement community. Your officers have displayed the type of resiliency needed to meet the moment. No single incident or officer should define an agency or the profession. We must be willing to question and denounce actions that are wrong or inappropriate to continue our trust building within our community. This can only be achieved by working together in partnership as we build understanding, prevent future incidents, and build a safer community for all.

This year your officers performed **23,167** 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 our Office Manager, Detective, Park Ranger and Prosecutors handle.

214 people were arrested for various violation, 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 26 Driving While Intoxicated arrests.

Driving while intoxicated / drugged and reports of impaired/drugged drivers remained consistent in the Town of Chester. Over **800 people are injured, and 30 people are killed from drunk / drugged driving accidents every day in our Nation!** In 2018 over 20 million drivers drove while under the influence, of those 20 million 12.5 million were under the influence of drugs. The figures on drugged driving have increased during the pandemic. To

combat these issues your police department has a DRE on our team. DRE is a Drug Recognition Expert that attends several weeks of training to be certified as an expert. This training is extensive, and the officers are flown to Maricopa County Jail in Arizona to show proficiency in this newly acquired expertise. This training allows the officer to conduct a field evaluation to determine the type of drugs the driving has ingested. Corporal 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 in increased traffic enforcement and a decrease in criminal activity. The majority of these stops do not end in a ticket, but as a friendly reminder that everyone needs to keep 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 issue has been prioritized as an area for police reform. Police Officers are provided the basic fundamentals for responding to these calls and more often than not, we are called during critical emergencies. It is too often you see the interactions with a person having a mental health emergency and law enforcement turn tragic. Our calls for service involving mental health are on the rise. A majority 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. Chester is not immune; we are impacted as well. 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. We have made major strides in this area to improve our services to the community.

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](http://www.nh988.com).

In an effort to provide the best possible resources to our community we have also partnered with Center for Life Management 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.

We are very lucky to have a CIT (Crisis Intervention Team) instructor on our team. Corporal Randy Kerkman has a true passion for this training and providing his 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 officer's 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 the traumatized victims. It presents as 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 are creating a wellness program that normalizes the fact 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.

Our community and surrounding towns continue to battle with the effects of opioid abuse, resulting in investigations in town of the sales of illicit drugs and the unfortunate overdose deaths of some of our residents as a result of its use. As we cannot simply arrest ourselves out of this issue, I urge those affected by addiction to reach out to support services, including those we can provide from the department.

We have been very fortunate to add additional resources to our department to support our community. We are a New Hampshire Project FIRST community. NH Project FIRST is a hub-and-spoke program developed and implemented by the New Hampshire Division of Fire Standards and Training and Emergency Medical Services. It is funded through a four-year Substance Abuse & Mental Health Services Administration (SAMHSA) First Responder-Comprehensive Addiction & Recovery Act (FR-CARA) grant. The program aims to reduce opioid overdoses and overdose deaths in New Hampshire using first responders trained by the Division to perform program activities in their communities. Please call us for any assistance and guidance you may need. We can provide training, support services and NARCAN to prevent any future overdose deaths. We deal with the opioid epidemic with compassion and professionalism and above all try to help those struggling with this disease.

We continue to participate in the national prescription Drug Take Back that is sponsored by the Drug Enforcement Administration. This is a small part in a very large initiative to combat this epidemic. We receive very warm greetings and appreciation when we have these events. I have been told numerous times that our citizens look forward to the event to dispose of their unwanted and expired prescriptions. This year we disposed of over **40 pounds of prescription medication**.

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

As I am preparing this report, a day does not go by when I do not read an article 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 incidences has nearly 100 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 is at an all-time low based on factors such as 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. Nationally law enforcement officers are a significantly younger workforce. Although this brings many positives such as using technology and more willing to accept change, it also has drawbacks, such as a loss of institutional knowledge, supervisors having less experience, less interested in working overtime and night shifts than in the past.

Training and continuing education are 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 on 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. Training is trending more towards a web-based platform. This direction is in lieu of traditional classes and conferences, which is a new direction for law enforcement. 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-actualize, feel trusted and 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 am glad to say that in 2022 your Officers received over **660** hours in training.

We have been very fortunate to receive several grants from: NH Highway Safety Commission, Bulletproof Vest Partnership. The grants are used to proactively enforce traffic violations, to take drunk and drugged drivers off the roads and acquire bullet resistant vests. 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 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 Board of Selectmen, 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 the police department for the exceptional job they do daily. Their pride, teamwork, professionalism, and dedication are what makes 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](http://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:**

William Sable, Staff Sergeant / FTO / D.A.R.E. / FIREARMS / TASER / BATON / DT's  
Andrew DiPerri, Corporal / FTO / DRE / TASER / OC / PT INSTRUCTOR  
Randy Kerkman, Corporal / FTO / FIREARMS / DT'S / CIT  
Trevor Gardner, Patrol Officer  
Timothy Therrien, Patrol Officer / FTO  
Matthew Higgins, Patrol Officer / DT's  
Michael Kehoe, Patrol Officer / CPS / DT's  
Vacant

**Part-Time Police Officers:**

Scott Haggart, Patrol Officer  
Phillip Goulet, Patrol Officer  
Todd Crumb, Patrol Officer / PT INSTRUCTOR  
Sarah Gacek, Patrol Officer / D.A.R.E. / RAD

**Office Manager:**

Jennifer Kirsch

**Park Ranger:**

John Wright

**Prosecutor:**

Derry Police Prosecution Department  
Chester S. Jordan  
Charlene Dulac  
Steven Ranfos



**Chester Police Department  
Highlights of Calendar Year  
2022**

Arrests	214	Driving While Intoxicated	26
Restraining Orders Logged	13	Drug Violations	69
Citations Issued	390	Fingerprinting	71
Warnings Issued	2735	Forgery/Fraud	17
Motor Vehicle Accident / Fatal	82/ 0	Juvenile Arrests	10
Pistol Permit Applications	47	Juvenile Problems/Services	43
Sexual Offender Registration	44	Noise Complaints / Disturbances	30
9-1-1- Calls	179	OHRV Complaints / Violations	27
		Paperwork Services	47
Alarm Activations	148	Police Information	92
Animal Control	227	Protective Custody	7
Arson	0	Repossessed Vehicles	10
Assaults	5	Safe School Reports	5
Assist Ambulance / Rescue	240	Second Hand Dealer / Pawn Slips	9
Assist Law Enforcement	125	Sexual Assaults / Sex Offenses	2
Bad Check Violations	0	Stolen Vehicles	0
Burglaries	3	Shots Fired Complaints	34
Citizen Assists	199	Suspicious Person/Incident Calls	185
Community Policing / Outreach	348	Thefts	33
Criminal Mischief/Vandalism	16	Trespass Violations	14
Criminal Threatening / Harassment	15	Unattended Deaths / Suicide / Overdose	2
Disorderly Conduct	0	Vacation Notice Requests	28
<b>Total Calls for Service</b>			<b>23,167</b>
<b>Total Felonies</b>			<b>58</b>
<b>Total Miles Patrolled</b>			<b>114,000</b>



## 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

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## CHESTER FIRE DEPARTMENT MEMBERSHIP

*As of: Fiscal Year 2021 - 2022*

### FIRE CHIEF

Philip Gladu

### LIEUTENANT

Alex Hodosi

### ON CALL MEMBERS

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

Caelan Dunwoody  
Eric Emerson  
Bryant Fitzgerald  
Michael Gilbert  
Scott Haggart  
Taylor Lacey

Thomas Lannan  
Patricia MacIsaac  
Scott Newnan  
Loran Sheley  
Robert Varsalone

### NEW EMPLOYEES

James Fleckenstein

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

TJ Lannan  
Loran Sheley

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 13 are fire certified and 15 are medically certified and a combination of both. 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 1,300 hours combined in training during 2021-2022. The Chester Fire Department offered over 40 training classes to the members. This was possible due to the efforts of our EMS Coordinator, Michael Gilbert, along with Chief Gladu & Lt. Hodosi all of which planned and executed the trainings. I would like to congratulate the following members for obtaining new certifications over the last year: Alex Hodosi – Advanced EMT Alex Hodosi – Fire Inspector and RJ Child – EMT-Basic.

## **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 the 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	Hands Only" CPR instruction (Chester Academy)
CPR training courses	Halloween on Chester Street
Red Cross Blood Drive	Santa Ride
Annual Adopt A Family	Breakfast with Santa
Thanksgiving Basket Deliveries	Girl Scout cookie deliveries

We held the 6<sup>th</sup> 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 four years the Adopt-A-Family event has been able to provide gifts for approximately 70 children and 41 families in total. None of this can be done without the contributions received throughout the year and various events that the Fire department, Firemen's Association, and Fire Explorers participate in.



### Town's People,

This year your Fire Department has been extremely busy responding to over 500 emergency calls for service as well as maintaining our training skills and assisting with various events around town.

In December I was appointed to the position of full time Fire Chief by the Board of Selectmen. Shortly after being appointed, I had the pleasure of promoting Alex Hodosi to the position of Lieutenant. Lieutenant Hodosi also attained his Advance EMT and Inspector certifications during the same period. Over the course of the year, we welcomed our newest member James Fleckenstein as a call firefighter/paramedic. James comes to us with several years of knowledge and experience. We also joined in congratulating Bryant Fitzgerald for completing his probationary requirements and RJ Child for becoming a certified EMT-Basic and completing all of his probationary requirements to becoming full active call members. At the same time, we have had several people resign for various reasons. One of the biggest losses to the Town of Chester, was the resignation of Deputy Chief Ben Clark after 15 years of service. Ben was a huge part of the department and was very involved in the daily operations. Despite the personnel changes throughout the year, we still maintain a roster of highly certified members to respond to all emergencies in town and to our mutual aid partners.

Over the year, the fire department received some much-needed improvements during the summer months which included replacing the aging roof and having the parking lot repaved. We also purchased and installed an informational bulletin board located near the main entrance which contains information on daily burning dangers as well as other useful information for the residents of Chester.

We have remained busy in doing our research on a new fire pumper apparatus which is funded through the CIP. Lieutenant Hodosi invested countless hours, working with various vendors in

designing a new fire pumper to replace the aging Engine 2 pumper that we currently have. Some of the other larger projects had us completing the work on our Forestry 1 truck over the winter just in time for brush fire season. The Chester Fire Association was very gracious by funding \$14,000 towards the project to have a customized truck bed built and installed on the current forestry truck chassis. The new bed has an abundance of storage to help keep the equipment out of the elements and help make equipment last much longer. Another part of this project was the purchase of a new pump for forestry tanker 2 which will be installed during the winter months.

As the Town of Chester continues to grow, the Chester Fire Department will continue to recruit, train and develop its members to meet the challenges that we face daily in the safety and well-being of all the residents of Chester.

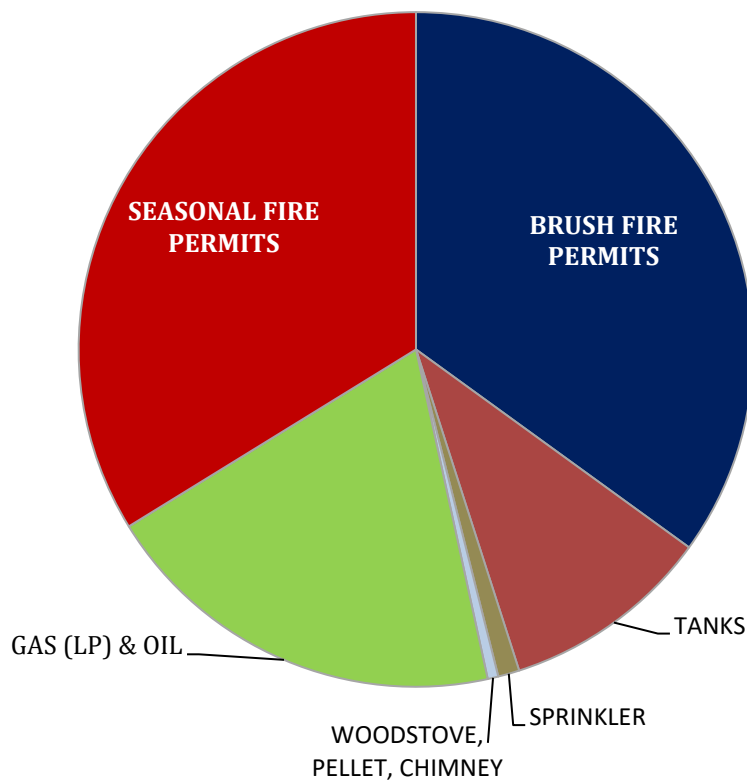
Best Regards,

Philip R. Gladu  
Fire Chief

The Fire Department received 512 calls during the fiscal year of 2021-2022. There was a total of 586 issued permits, including 198 seasonal burn permits & 205 brush permits and a total of 171 inspections during this fiscal year as well.

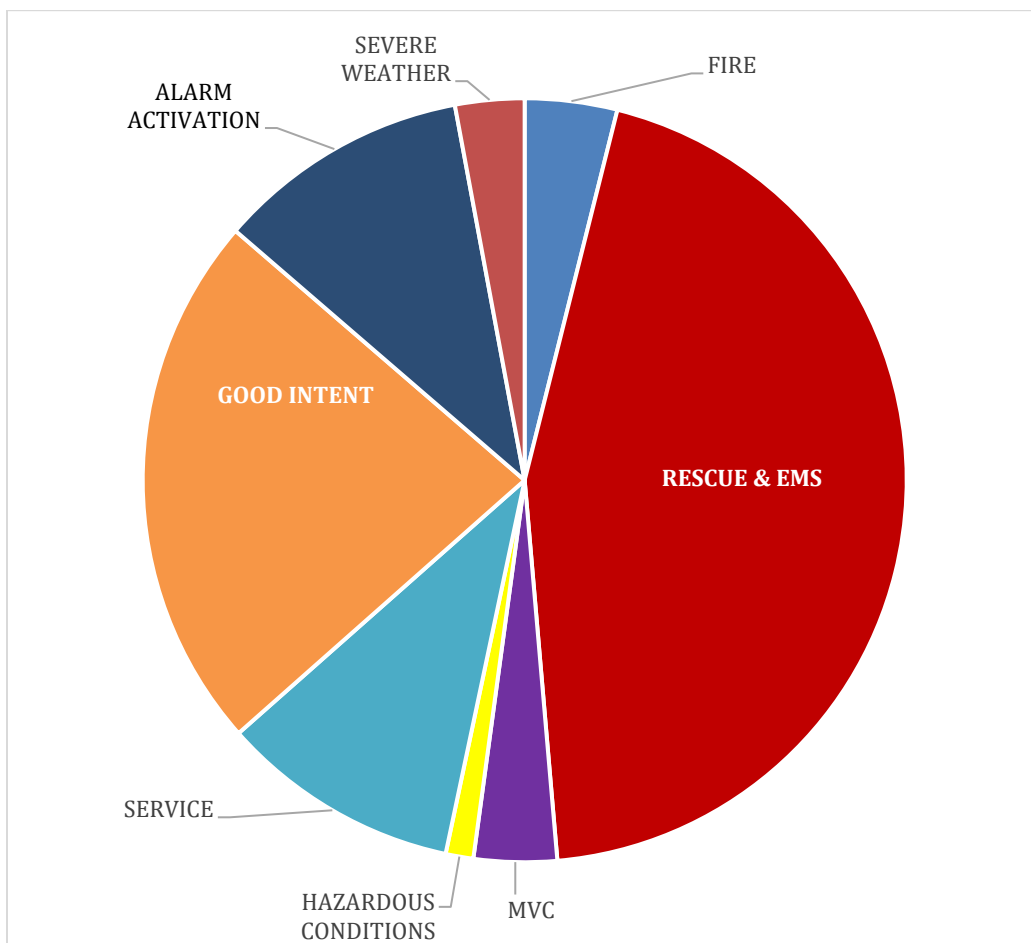
## **2021-2022 Issued Permits**

BRUSH PERMITS	205
SEASONAL BURN	198
TANKS	59
SPRINKLER	6
WOODSTOVE, PELLET, CHIMNEY	3
GAS (LP) & OIL	115
MISC PERMITS	0
<b>TOTAL PERMITS</b>	<b>586</b>



### 2021-2022 CALLS

FIRE	20
RESCUE & EMS	229
MVC	18
HAZARDOUS CONDITIONS	6
SERVICE	52
GOOD INTENT	117
ALARM ACTIVATION	55
SEVERE WEATHER	15
<b>TOTAL CALLS</b>	<b>512</b>







### CHESTER FIRE DEPARTMENT APPARATUS

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



## Emergency Management Department

Contact: Phil Gladu  
Email: [Philip.gladu1@gmail.com](mailto:Philip.gladu1@gmail.com)

Liz Lufkin  
[Elufkin@chesternh.org](mailto:Elufkin@chesternh.org)

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Greetings from your Emergency Management Department!

The Emergency Management Department has been busy this year working with the state and various local entities to update many of our town's emergency plans and other vital documentation. In January we began the process of updating the town's Hazard Mitigation Plan which involved people from every department as well as any residents that want to get involved. This plan identifies potential natural and manmade hazards such as flooding and storm damage and addresses how we can mitigate those issues in a systematic approach based on severity.

Upon completion of the Hazard Mitigation plan we will begin a similar process to update the town's Emergency Operation Plan which clearly defines roles and responsibilities for individuals and/or groups of people involved in larger scale emergencies. Both documents provide a clear plan to everyone involved in a crisis situation and allow us to pursue federal grants or reimbursement in the event of an emergency.

In relation to this work that we have been performing, we have also been working with Chester Academy and Busche Academy staff to revise or develop their individual Emergency Operations plans. Both academies are required to have plans in place, much like our town's plan, to address and coordinate emergency efforts within their respective schools. These plans allow all entities involved to work seamlessly in the event of a large scale, multi-agency emergency event.

Your Emergency Management team will always continue to work towards improving our knowledge level and resources to address all potential emergency situations that may occur in the Town of Chester. 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](mailto:MBunker@ChesterNH.org)

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Building continues to be steady in Chester. Sheds, decks, and pools seemed to be the priority again this year, with permits for 34 sheds, 17 decks and 21 pools being issued. However, new home building continues with permits being issued for 11 new dwellings. These were all for single-family homes. There was no shortage of permits for generators (20), driveway upgrades (12), renovations (26), new and replacement septic (37), solar arrays (10), and the odd 3-season room, barn, and garage, for over 282 different projects. Due to the increase in energy costs, there were also 38 projects to either upgrade, add or change heating systems. Over 400 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 \$120,000 in permit fees, which covers 100% of the building department budget.

Post pandemic, Caroline and I continue to attend trainings, covering a wide array of subjects, Caroline continues in her role as the Health and Wellness Coordinator and encourages the Town staff to live a healthy lifestyle.

I am carrying out my duties as Director of Education for the New Hampshire Building Officials Association, organizing monthly trainings, the presenters, and venues at which to hold them. The New Hampshire legislature passed measures to move to the 2018 edition of the codes, and we attended trainings on the new editions as well as the New Hampshire amendments. All construction started after 1 January 2023 will be governed by these codes.

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. The office phone number is (603) 887-3636 (Myrick is extension 101; Caroline is extension 111) or email us at [MBunker@ChesterNH.org](mailto:MBunker@ChesterNH.org) or [CWilson@ChesterNH.org](mailto:CWilson@ChesterNH.org).

*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

## Highway Safety Committee

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

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The Highway Safety Committee still 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, so residents from different areas of Town are 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 2022 / 2023: (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. These grants focus our attention and a dedicated officer to enforce these violations. These violations impact the Town of Chester and are trends across the country. A total of \$8,283.00 was awarded to the Town for these vital patrols.

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

1. The Town unfortunately experienced numerous vehicle accidents resulting 16 personal injuries this past year. Typically, these types of accidents result in Road Safety Audits (RSAs) by the Southern NH Planning Commission (SNHPC) and NH DOT. These RSA would be grant-funded if one of the contributing factors was an issue such as road width, line-of-sight, posted speed limits or other signage, or traffic lights and signals, etc. which could be mitigated by low-cost improvements. However, this past year these particular accidents could not have been prevented by any type of mitigation.
2. The number of accidents at the Rte. 102 and Rte. 121 intersection in the Town Center was the continuing topic of chief concern.

The Town is still waiting to be informed by NH DOT regarding a long-term solution for the Rte. 102 and Rte. 121 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.

On a related matter, 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.

3. The Committee continued to discuss the benefits of painting centerlines on the most traveled roads in Town. Centerline striping is known to have a "traffic calming" effect that results in lower vehicle speeds. Also, illegal passing violations can only be enforced if there are marked centerlines.

The Committee agreed unanimously to recommend to the Board of Selectmen to approve a budget for painting centerlines on the most traveled roads. Unfortunately, the warrant article to fund this expense in the upcoming fiscal year was cut due to budgetary constraints.

4. Additionally, the Committee reviewed the following safety concerns:
  - Traffic impacts of new subdivisions.
  - Traffic speeds on certain Town roads.
  - Parking issues at various Town buildings & other locales.
  - Additional signage on road curves.
  - Gravel road maintenance and traffic speed issues.
  - Line-of-sight interference from vegetation or structures.
  - A trucking driveway for a firewood processing operation.
  - The impact of increased trucking on Fremont Road out to Rte. 102 once the Garabedian gravel pit commences operations.
5. The Committee worked with SAU Superintendent Dr. Sharon Locke to address traffic issues regarding Chester Academy, particularly at the intersection of Murphy Drive and Rte. 102. Also discussed was the need for an upgrade to Chester Academy's flashing school zone signs because of the technical issues in reprogramming these very old signs.
6. The Committee discussed complaints and issues with the Town's seasonal spring thaw posting of roads with weight limits. No change to the current policy was recommended.
7. The Chester Police Department continued their traffic speed enforcement along Rte. 102 and Rte. 121 to reduce traffic speed through the Town center. The new radar-equipped speed trailer has also been placed at locations such as East Derry and North Pond roads when speeding complaints are received. The trailer is relocated around Town on a regular basis.

- 8 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 year we had 82 motor vehicle accidents, 16 of which were reported to involve personal injuries.
- 9 The Committee continued to review and make safety suggestions for events such as "Scarecrow Season", the Town Fair and it's fireworks, Halloween on Chester Street, and the Stevens Hall Christmas Tree lighting & outdoor caroling. "Scarecrow Season" continues to have safety issues with pedestrians crossing roads carelessly, and vehicles stopping in travel lanes to take pictures instead of pulling over to the sides of the roads.
- 10 The Committee discussed the safety and logistical issues for the grand finale celebration day of the Town's 300th Anniversary. The event occurred without any major safety issues thanks to the planning of the 300th Anniversary & Highway Safety committees, and the help of the Police and Fire departments and the many dozens of event volunteers.

Currently, the Committee is meeting on a quarterly basis in the Municipal Office Building's Main Meeting Room (Room 4) at 10:00 AM. The public is welcome to attend. The meetings are also televised on PACT Channel 20. 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  
Town Road Agent Michael Oleson, Resident

Other Resident participants: David LaVita & Manette Pacheco

## Highway Department

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

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Hello Chester,

My name is James Piper and I'm your new Supervisor of Roads. The transition albeit recent has been smooth and hopefully continues this way. Some of you have met me, some of you have not -- but I've been in town thirteen years; nine of which with the Chester Highway Department.

It was another busy year in 2022. The binder course on Jennifer Drive was completed. Overlays were done on Fremont Road, Emerson Road, and Webster Lane. Harantis Lake was wear coursed.

My plans for 2023 are to wear course Jennifer Drive, Parker Road, Holman Way, and Rand Drive and to get those four roads completed.

Roads accepted by the Town last year were Hemlock Lane, Jenkins Farm Road and Wilcombs Way.

The road projects we take on depends on the funding received. Part of the transition from Road Agent to Supervisor of Roads includes purchasing of equipment. Hopefully, the loader will be accepted this year. The next piece of equipment necessary to do our job is an excavator.

As for maintenance, we continue mowing and cutting back brush on roadsides for good site visibility, hot patch potholes, grade dirt roads, plow and salt, clean ditch lines, and clear culverts due to an extremely large beaver population.

Yours truly,

James Piper  
Supervisor of Roads

## Maintenance Department

Telephone: (603) 303-2151

Email: [Maintenance@ChesterNH.org](mailto:Maintenance@ChesterNH.org)

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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.

Preventive Maintenance is practiced helping to avoid costly repair bills in all buildings.

This year, we were able to improve the safety and efficiency at the Transfer Station by constructing a 4' high safety wall at the compactors and installing code-compliant stairs at the office entry.

The Maintenance and Groundskeeping Department helped facilitate many of the festivities for the Town's yearlong 300th Anniversary Celebration.

Recreation staff aided the Maintenance and Groundskeeping Department once again, completing some tasks prior to the start of the Recreation Summer Program. A big thanks is always in order for these motivated individuals. The Maintenance and Groundskeeping Department will be seeking seasonal staff again this year.

We retired the 2008 Ford Excursion and received a repurposed 2017 Ford Explorer from the Chester Police Department.

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

We look forward to serving the Chester community in 2023 and beyond.

Respectfully submitted,

Paul Cavanaugh, Maintenance Director  
John Dalrymple, Groundskeeping & Maintenance – Part Time  
Stacy Manfrates, Housekeeping – Part Time  
Emma Ragnarsson, Maintenance & Groundskeeping – 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

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### 2022 Recycling Center & Solid Waste Transfer Station Summary

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In Calendar Year 2022, the Town's entire waste stream totaled 1,477.30 tons, 638.06 which came directly to the Transfer Station and of that, 214.42 tons consisted of recyclables. Of these 214.42 tons, 151.33 tons (70%) were kitchen/household recyclables (see list below). This fiscal year, the amount we paid to vendors for solid waste disposal was \$70,841 (\$111.02 per ton) as compared to the amount we paid to vendors for recycling disposal, which was \$36,594 (\$170.66 per ton). But wait - to add one of my favorite caveats "exclusive of revenue". In FY 21-22 we paid \$39,742 to the vendors who haul away our glass, plastic, cardboard, etc. – but at the same time we received \$32,374 in revenue from the sale of those commodities.

The sad fact is, though, that these days some forms of recycling are often more expensive than just throwing materials into the compactor. The reasons are complex and include the global market for scrap materials, the price of oil, and our reliance on cheap, single-use products (plastic water bottles, anybody?). In general, plastic and paper are less cost-effective to recycle, due to their degradation rate; glass, metal, and aluminum are infinitely recyclable and demand far exceeds supply.

Recycling was relatively inexpensive until 2018 when China stopped accepting the recyclables we used to send them at low cost and at a decent return. These financial factors resulted in a lack of investment in domestic recycling facilities – which we're obviously paying for now.

Does this mean recycling isn't worth it? Not at all. Recycling has many benefits. When you consider "the three Ps" (people, planet, profit), it creates jobs, it keeps materials out of landfills, and it reduces our demand for natural resources. In the long run, though, from a sustainability perspective, we should also look at "the three Rs" - redesign, reduce, and reuse.

Enough preaching. Overall, **15% percent of the Town's entire waste stream and 34% of the waste brought to the Transfer Station was recycled**, which is a small increase in the past few years' rate of recycling, but still falls below the 40% minimum standard recommended by the US EPA. We can do better!

#### Summary of Recycling Tonnages:

Mixed Paper*	48.00 tons	Plastics*	21.42 tons
Cardboard*	21.84 tons	Glass*	49.51 tons
Scrap Metal	56.15 tons	Tires	0.88 tons
Steel ("Tin") Cans*	5.37 tons	TVs & Computers	4.60 tons
Aluminum Cans*	5.19 tons	Waste Oil	1.46 tons

**Total: 214.42 tons**  
(\*kitchen/household recyclables)



## Important Requests

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 who do not follow the rules may be barred from using the Transfer Station, in which case they will have to assume the cost of a commercial curbside pickup service.

There are obvious areas for improvement. First of all, please be sure to separate out recyclable materials to be disposed of in the barn from your trash. Second, try some backyard composting of appropriate food waste. It is amazing how much this can reduce the weight and volume of solid waste hauled to the landfill (and it benefits your garden, too). There are many resources available online for advice and ideas on how to do this. Third, we also need to mention that occasionally totally ...unsuitable... items end up in the compactor. We have had to remove furniture, hazardous materials, construction and demolition debris, and even whole animal carcasses. We'll be glad to tell you how to dispose of these items...before they go into the compactor, please!

We also reiterate our appeal to residents to please sort your recyclables prior to arriving at the Transfer Station. It only takes a minute or two each day to do this as you accumulate your recyclables, and it makes your visit much faster which benefits both you and your neighbor in the car in line behind you! As you know, your Transfer Station attendants are more than happy to assist you with emptying your vehicle.

Lastly, a reminder that certain types of batteries are recyclable. Alkaline batteries can go in the trash; however, please drop off all non-alkaline, rechargeable, and button-cell batteries with our attendants in the main building. Car batteries are still dropped off by the storage units. No fees are involved. There is a potential fire hazard if these go in the compactor.

We encourage those of you who are still not using the Transfer Station to come and visit the facility and try it out. We are open on Wednesday evenings from 5pm to 7:30pm, Saturdays from 7am to 2pm, and brush is burned on Tuesday mornings, weather permitting. We look forward to seeing you!

Our staff, Paul, Stacy, Garrett, Thomas, Bob, Shelly, Esai, Anna, and Darrell would like to express their appreciation for the enthusiasm and support by our residents for the recycling program and facility in general.

In closing, we would like to encourage any citizens with constructive ideas or suggestions to talk to one of our Transfer Station attendants or contact the Board of Selectmen's Office at 887-3636 Ext. 114.

Respectfully submitted,

Debra Doda, Town Administrator  
Paul Cavanaugh, Maintenance Director

Stacy Manfrates, Transfer Station Foreman  
Charles F. Myette, Selectman Liaison

## Wilcomb Townsend Home

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

7/1/2021	<b>Beginning Balance</b>	\$25.00
	<b>Receipts</b>	\$3,315.24
	<b>Totals</b>	\$3,340.24
	<b>Disbursements:</b>	
	Automobile Expense	\$744.41
	Fuel	\$1000.00
	State Fee	\$75.00
	Utilities	\$1495.83
	<b>Total Disbursements</b>	\$3,315.24
6/30/2022	<b>Ending Balance</b>	\$25.00

### Trustees:

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

## Chester Historical Society

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

The Historical Society participated enthusiastically with several of the wonderful 300th anniversary events celebrated during 2022. On Proclamation Day in May, many of us dressed in period costume and the original 1904 Mail Wagon was put on display during the festivities. We also had a booth at the field with items for sale and for silent auction.



The mail wagon made a second appearance during the Grand Finale parade in September, "driven" by a scarecrow representing Walter Lane, the original mail carrier who built it in 1904.

Our January meeting featured a "mystery map" that was found in the attic in Stevens Hall. It is speculated that it may have been created by Jamie Towle or Col. Richardson D. Benton, proposing a possible new road directly from Derry to Raymond to bypass the center of Chester which never came to fruition. What a fun artifact to discover.

Our March meeting featured the wonderful children and art teacher of the Chester Academy afterschool program "Kid-chitect Klub", who had all drawn several of Chester's distinctive buildings while studying architecture.

Our May meeting involved "new museum acquisitions", featuring a large set of antique court papers donated by Linda Witherall, and photos of a Chester one-room schoolhouse and its children from 100 years ago.

Our July meeting was a potluck supper and held outdoors and our September meeting involved planning our scarecrow season.

Scarecrow kits, normally sold on a September weekend, went on sale extra early this year, at the end of August, so that people would have them out in time for the September Grand Finale parade. On display throughout October, this major fundraiser for us marks our 14th scarecrow season, and it just keeps growing and growing! All 100 kits sell out within an hour on the day that they go for sale so you must stay alert. The remarkable creativity is amazing to see and really draws our community together, as well as “peepers” from far and wide!

In the spring, President Lynn Rockwell started a program called “Chester Stories” on CCTV, interviewing 27 different Chester senior citizens and capturing their living histories. It’s been a fascinating project and we encourage you to watch these videos.

Speaking of videos, Jackie Brown has continued to expand the library of excellent YouTube videos featuring many wonderful stories about Chester’s history. Please check them out! Please note, too, that our museum has many wonderful books, t-shirts, and Chester memorabilia items for sale.

In December, we hosted a Community Holiday Sing-along, featuring our beautiful Chickering grand piano in Stevens Hall. Jeff Woodruff was the accompanist, and Molly McAlpine was lead singer, and we hope to make it an annual tradition. We hope to have a concert on that piano in 2023 and please watch for any other programs that we may decide to hold.

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  
 Micheal Shackelford, Vice President  
 Cynthia Landau, Secretary  
 Gary Van Geyte, Treasurer  
 Jean Methot, Historian



*Photos Courtesy of Carolyn O’Cull*

## 300th Anniversary and Celebration Committee

Contact: Jean Methot, Chairman  
Telephone: (603) 887-3738  
Email: [JGMethot@comcast.net](mailto:JGMethot@comcast.net)

Meetings held 2<sup>nd</sup> and 4<sup>th</sup> Tuesday at 7:00 PM  
Main Meeting Room

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The 300th Anniversary year has come to an end with a fantastic Finale Event and Mega Parade on September 24, 2022. This was the culmination of a year filled with many memorable events.

The Kick-Off Gala was held on October 23, 2021, at the LaBelle Event Center in Derry. 220 guests attended. The Christmas Tree Lighting took place on December 4th on Stevens Hall lawn. A beautiful thirty-foot tree was lit with approximately 600 lights. Caroling and refreshments followed. The Winter Festival and Bonfire took place on February 26th with many fun-filled winter activities. It was held at Spring Hill Farm and was sponsored by several Town organizations as well as the 300th Committee.

The rededication of the Town Charter (Proclamation Day), with speeches by distinguished guests, including Governor Sununu, and an Encampment of Revolutionary and Civil War re-enactors took place on May 7th at Stevens Hall and Nichols Field. The Tricentennial Geocaching event kicked off and continued through the end of the annual celebration. Refreshments were provided and served by the Chester Congregational Church.



The next events took place on July 23rd with an Old-Fashioned Firemen's Muster and 5K race. It was an enjoyable day for all who participated and attended. The Tricentennial Car Show featuring over one hundred entries in Antique, Classic and Special Interest categories, took place on August 6th. Hot Air Balloon rides were available that day and vendors were there to provide food and drinks.

Mother Nature made her presence at each of our events with cold, hot, or windy weather. She was kind enough to hold off on rain, but the snow was welcomed at the Winter Festival. This provided some obstacles for the organizers, but we persevered at all events, and everyone had a great time.

In each of our past annual reports, we had thanked all the supporters and volunteers of our events. Because this will be our last reporting of the 300th celebration, we want to stress that this Townwide celebration could not have been possible without the support of many, many volunteers, sponsors, and organizations. We would like to thank the Board of Selectmen, Town Employees, and Elected Officials who supported the 300th Committee in



their quest to make this Celebration the best Chester has ever had. We asked for the participation of the children at Chester Academy and Pinkerton Academy in as many of the events as possible hoping that they will be the organizers of the next milestone Anniversary Event in 2072.

Respectfully submitted,

Jean Methot, Chairman  
Rhonda Lamphere, Treasurer  
Ed Stuart  
Jeff Dinopoulos

Chris Hadik, Vice Chair  
Sue Rieter  
Nancy Jolin



*Photos Courtesy of Karolyn O'Cull*

## Recreation

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

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

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### Recreation Commission

The Parks and Recreation Commission was established in 1983 pursuant to RSA 35B and is a volunteer commission appointed by the Board of Selectmen. 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 David Webster. The Commission meets on a quarterly basis. They also serve on the Spring Hill Farm Advisory Committee, Town Fair Committee and the Wason Pond Conservation and Recreation Commission. 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, walking clubs, youth sports and programming to annual events including the Kids Fishing Derby and the Chester Town Fair. The Director is responsible for the hiring and managing of fitness instructors, game officials, and seasonal summer staff. Responsibilities include developing and administering the Recreation budget and ensuring the safety, development and quality of the town's parks and recreation facilities. The Director also works with the maintenance and groundskeeping department in preparing the Wason Pond Conservation and Recreation Area for summer usage and to provide low impact outdoor recreational activities and events on the property.

### 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 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 assists in other town departments as needed. The Director is also an active member of committees including the Chester Hazard Mitigation Committee, Joint Loss Management Committee and Technical Review Committee. These committees are essential for not only the workplace but for the health and safety of our community.



### Recreation Highlights

Chester Recreation had a great 2022. Our programming thrived with some of our highest program enrollment. We continued to work with town departments and community groups in our events to help increase awareness of the other groups that community members can participate in.

The winter months started with the sounds of basketballs hitting the court, music playing during our fitness programs and our newest community event, the Winter Festival held at Spring Hill Farm. Community groups came together to help sponsor this free family event with winter activities, a chili cook off and ending with a bonfire & s'mores. It was Snow Much Fun!



The 20th Annual Kids Fishing Derby was another great success. This event is held annually on one of the Free Fishing Days in New Hampshire (first Saturday in June). Chester Recreation stocks Wason Pond annually for this event and, in 2015, the Chester Police Department joined us to make the event even better. Fishing teaches kids about conservation and instills a love for nature.





Throughout the year we continue to offer adult fitness classes from All Levels Boot Camp to our Senior Fitness Move It Or Lose It program. We offer free open gym and pickup activities including the Wason Pond Walking Club. We meet every Monday morning at the Community Center and explore the trails. Fitness, friends and fun go hand and hand. Stay healthy, stay active!

While our community grows, our youth programming numbers are also increasing. We continue to offer Basketball, Futsal and Soccer. Youth who engage in sports not only grow up more physically active, but also gain mental and social health benefits that follow them into adulthood. Organized and unorganized sports are a critical starting point in a young person's lifelong journey toward an active and healthy lifestyle.

The Summer Program for grades 1-8 is held outdoors at the Wason Pond Conservation and Recreation Area. Chester Recreation employs over a dozen young adults for our summer program. It is so great to see children grow up in the program and ultimately become counselors when they are in High School and College. Thanks to our local fire department, each year our staff is trained and certified in First Aid, CPR and AED.



Recreation has something for everyone. Please visit the town webpage and check out all the opportunities available at <https://www.chesternh.org/recreation-department>.

### Recognition and Thanks

Chester Recreation would like to express our thanks to the volunteer coaches, referees, board and committee members, community organizations and all the dedicated parents that help support our community programs and events. The residents of Chester, especially it's children, benefit from the dedication of these fine individuals who do not receive enough recognition for their time and effort. All residents are encouraged to participate and enjoy programs and events put on by your Recreation Department. Programming ideas and suggestions are always welcome to continue to serve the recreational needs of all Chester residents.

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](mailto:chesterpubliclibrary@gmail.com)  
Facebook: <http://www.facebook.com/chesterpubliclibrary>

### Staff

Kandace Knowlton, Director  
Grace LeBlanc  
Maureen DeNapoli  
Melody Roy  
Richard Haycook  
Luke St. Cyr  
Danielle DeNapoli  
Subs: Cindy Messina 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  
Mary Jennings, term expires 2023

2022 was a year full of optimism. Two years after Covid upended all of our lives, we have found ways to navigate the new normal. With restrictions lifted, schools have returned to in-person instruction. Sporting events and concerts returned after postponing and canceling for two years. We now feel safe to have our holiday gatherings with friends and family. At the library, while we were happy to provide our community with porch-side pick-up and offering digital collections, video-conference book clubs, recorded storytimes, and webinars, we still craved human connections and familiar in-person experiences. Your local library offers opportunities for community connection. Whatever your interests may be — games, art, crafts, wellness, gardening, or reading — we likely provide a program or event that can connect you with like-minded people in our community.



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 2,617 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 40 different magazines we offer: 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.

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 preschool story times are very popular as well, thanks to our new Youth Services Library Aide, Grace LeBlanc. Other programs offered are: Lego Club, Cook 'n Share for adults and kids, an Adult Book Group, Banned Book Group, Gingerbread House Decorating, Adult Crafting Classes, Seasonal Wreath-Making Classes, Painting Classes, French Braiding Classes, Crafting Club, Scrabble, Mahjong, and a Canasta Club. Other events we offer are: Diamond Painting, 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 [chesterlibrary.com](http://chesterlibrary.com) 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 172 new library cards this past year! In addition to our growing collection of books, magazines, audios and DVD's, we also lend out cake pans, 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 photo copying 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 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 possible, and our future goal of modifying our outside space. We are always looking for dedicated team members to help us reach our goals.

We also value all our dedicated volunteers: Regina and the entire



Bellemore Family, Laura Garvey, Giselle Fall, Emily Bradley, Diane Arrato Gavrish, Lily and Cami Swanson, Nora and Mia Fallavollita, Olivia Hall, 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](mailto:chesterseniors@chesternhrec.org)

Telephone at Center: (603) 887-3636 x 126  
Tuesdays (9 AM-12 Noon)

We are still here! Meeting every Tuesday for coffee hour and discussing the wonders and issues of the day. Chester residents 55 and older are all welcome to come and meet and visit your neighbors and future friends.

The "Move It or Lose It" program, run by the Chester Recreation Department for Seniors, has stayed virtual and still has a window of 15 minutes at the beginning for social contact with other seniors in town. Also the instructor is holding one in person class at the MPR monthly. Please contact Corinna Reishus, Recreation Director, for more information on this fitness program for Seniors designed and instructed by Kim Cremin. It has been invaluable during this pandemic.

The Seniors did start to meet in late spring at the Community Center at Wason Pond again. But due to an increase in memberships and attendance, we have moved to the MPR at the Town Hall and it seems that this venue is more conducive to interact with all members and we have increasing advantages as they present themselves. We now have a microphone to assist in conducting monthly meetings. It's still a work in progress but we will eventually get a handle on it. While we did not participate in the Town Fair, as we usually do, we did participate in the Celebration for the 300<sup>th</sup> Anniversary of the Town's incorporation by riding in a designated trolley wishing Happy Birthday Chester to spectators. We held a most original and celebratory hat contest won by Ginette Duchaine for her creative headgear!



This year we invited many speakers to give presentations. A representative from A.B.L.E., a government run program to help Seniors transition into the workforce spoke about opportunities and agencies to assist in their transitions. The Police Chief Berube spoke to the group about current scams and how to respond when they occur. The Fire Chief Gladu spoke about use of a defibrillator and necessary steps to take until help arrives in any emergency.



situation. The Director of the Chester Public Library, Kandance Knowlton presented information on the programs and materials available to Chester residents. Deb Munson gave a presentation on pollinators and explained conservationists views and information while advocating for a pollinator garden at the Community Center which she later planted and tended during the spring and summer. Rhonda Lamphere from the 300<sup>th</sup> Anniversary Committee came and asked for the seniors support and participation in the grand parade on September 23. Any organization may request to give a presentation to the seniors group after prior approval of the officers on the material to be presented.

The Community Center at Wason Pond has now met all the requirements mandated by the Americans Disabilities Act. The reconstruction of the ramp was completed earlier this year.

Trips and activities this year:

On February 24, we held the Senior Luncheon at the MPR catered by Fremont Pizzeria.



The Chester Lions Club on April 23 held their annual dinner for the Seniors where they announce Man and Woman of the Year. June 9 was another luncheon at Derryfield Country Club. We day tripped to Townsend, Vermont on June 20 to visit "The Friesians of Majesty" farm with a lunch stop at New England House in Brattleboro, Vermont and learned about "imprinting."



July 20 was the cookout at Wason Pond catered by Washington Street café and catering. It was sweltering heat (94 degrees) but a breeze helped all of us through along with the air conditioned Community Center. We spent the afternoon enjoying the company. August 29 was a day trip to Fosters clambake in York, Maine for a lobster luncheon and some homegrown entertainment (seniors participated in the entertainment). Fun for all! December 12 was our annual holiday party luncheon at the Executive Suites in Manchester. All participants get small gifts and centerpieces chosen by raffle.



The trails at Wason Pond are available and well marked for walking enthusiasts. This information is available at the Recreation Department at Town Hall. Corinna Reishus is the Recreation Director and can assist anyone with a question or with suggestions.

I'd like to end with this glowing recommendation for our Senior Fitness Program reminding us of the importance of social contact and help improve physical and mental health in our community.

Chester Recreation has been exceptional in providing us with space and personnel to help us meet and set up communications and comfortable settings.

The Town of Chester has been providing their seniors with opportunities not available in other New England towns and we as a group want to thank everyone involved and look forward to each new year with anticipation of wonderful things to come.

In closing we'd like to given mention to those who have left us this year. Miriam O'Brien (holder of the Boston Post Cane) for Chester. Alice Walsh (most recent Senior Group Photographer).

FY 22/23 Senior Officers:

Kathryn Dircks, President  
Sheryl Baker, Vice President  
Dianna Charron, Secretary  
Genevieve Rowell, Treasurer

Respectfully submitted,

Your Chester Seniors Group



## Public Access Community Television Committee (PACT)



Contact: Bob Grimm  
Email: [ChesterTV@gmail.com](mailto: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 has 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 300 anniversary events and his working with the Historical Society in interviewing Chester residents and capturing their stories and memories for series called Chester Stories with Lynn Rockwell. We continue introduce local political candidates for NH office with Karl Knudsen and Our Town Chester, as well 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 – 300<sup>th</sup> 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 completed the upgrade of the equipment of the school system at Chester Academy and its transport system from Chester Academy to the Studio for broadcast on Comcast and on our VOD system. PACT in the process of the upgrade to the MPR with new wireless Microphones and new cameras. Also on the radar is an upgrade Center town camera, offer closed captioning (CC) for live meetings, and possibly adding a camera at Wason Pond.



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 each fiscal year.

A reminder to 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](mailto: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](http://www.chesternhpact.com)

We also can be found on the Town Web Site [www.chesternh.org](http://www.chesternh.org)

The On Demand/Live Stream site is: [www.vod.chesterctv.com](http://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  
Steve D'Angelo Liaison Board of Selectmen  
Dana Theokas, Liaison Chester School Board  
Katelyn Holland, Volunteer



## Spring Hill Farm Conservation Area

Contact: Beth Sautter, Chairman  
Email: [SHFAC@ChesterNH.org](mailto:SHFAC@ChesterNH.org)

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

2022 marks the fourth 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.

### 2022 has been a very busy year at Spring Hill Farm

As with any year, weather was a huge factor in hay production. Last year was too wet, this year was too dry, and if we are lucky next year should be "just right"!

The Ortins leased the high tunnel area again and ran a successful CSA, as well as starting their new venture with goats that target eating invasive plant species.



The cattlemen grazed 10 healthy cows on the fields behind the barn. (Drive by slowly right now and you may spy two new baby calves.)

The SHF trails were officially marked, and the pollinator and Monarch areas are continually being improved in the trail area. Additionally, Boy Scouts have been involved with some farm upgrades for their Eagle projects.



SHF is pleased that the base of support and involvement with the people of Chester has grown. We had a very successful joint effort Winter Festival, and our own Fall Festival and Benefit Trail ride. Proceeds from these events have helped to make the purchase of the ADA ramp a reality. Procurement of the ramp is HUGE and pivotal for opening the house up to the public! There are some structural items for the ramp foundation that need to be completed, as well as some threshold clearances inside the house, but we can see the light at the end of the tunnel.



Next year is looking bright. We envision holding meetings in the farmhouse and conducting workshops and possibly seminars. Muriel would be smiling. Please stay tuned and watch for future events and fundraising opportunities.

We invite anyone to come join us at a meeting on the 3rd Monday of the month 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](https://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

Colin Costine  
Stephen Landau  
Chuck Myette  
Joe Biedrzycki

Kim Rairdon  
Kristina Snyder

## Wason Pond Conservation and Recreation Commission

Contact: Chris Hadik, Chairman  
Email: [TheClockery@MSM.com](mailto:TheClockery@MSM.com)

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

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### **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, 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
Recreation Commission	David Webster – Vice Chair
Board of Selectmen	Chuck Myette
Member at Large	Sandra Wright
Member at Large	Chris Hadik – Chair
Alternate 1	Darrell F. Quinn
Alternate 2	John Dalrymple

## **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 2022 saw the completion of a new handicap ramp at the Senior Center building.

A new kiosk was built to replace the old one at the beach as part of an Eagle Scout project by Benjamin Wallin. The purpose of this new kiosk was not only to post the rules and regulations for use of the beach but also to highlight and provide information on local flora and fauna.

In July Wason Pond hosted a 5k race and a firemen's muster as one of several events celebrating the 300th anniversary of the founding of Chester.

## **Events planned for 2023:**

May 2022 saw the tenth and final Wason Pond Pounder. The organizers of this event have handed the reins over to a new group of enthusiastic volunteers and in May of 2023 Wason Pond will host the inaugural Wason Pond Wrangler.

Projects planned for 2023 include replenishment of the beach sand, something that is only allowed every few years, as well as cutting back of the brush that is encroaching on the athletic field.

The Chester Conservation Commission is spearheading a plan, together with the Rockingham County Conservation District, to address the spread of invasive plants at Wason Pond.

The Town's engineering firm is working on a proposal to potentially replace the temporary footbridge over the Ash Street causeway that has been in place since 2021.

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



## Chester Town Fair

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

Website: [www.ChesterTownFair.org](http://www.ChesterTownFair.org)

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In 2013, the Board of Selectmen came to Chester Recreation with a request for our assistance to preserve the annual town fair for our community. We resoundingly answered “absolutely.” The fair no longer had a dedicated group to move forward that year and so the Chester Town Fair Committee was created under Chester Recreation to continue with the spirit of our annual town fair for our great community. The Chester Town Fair is commonly held the Saturday after Labor Day each year. We wish to express our gratitude to the town departments and generous sponsors who are a huge part of its success.

May 8, 2022 marked the town’s Tri-Centennial and activities and events were held throughout the year to celebrate Chester’s 300th anniversary, ending with the Grand Finale in September.

The Chester Town Fair Committee is excited to bring back our traditional town fair which is set for Saturday, September 9, 2023. The day’s events kick off with our annual community parade beginning at Town Hall. The fair is held at the Town Fields and runs from noon until the spectacular fireworks finale. The fairgrounds will hold vendors ranging from local business and community organizations to crafts and home-made items plus yummy food offerings. Families can come out and enjoy shows, food challenges and fun activities throughout the day. We look forward to bringing back our main evening entertainment Mo Bounce, Boston’s Uncut Funk & RNB Party Band, who will sure get everyone on their feet dancing for hours. As always, the day’s events will end with our Fireworks Extravaganza which are absolutely the best around.

Our continuing goal is to bring the feel of yesteryear when the community comes together to enjoy the many festivities of the day. If you would like to be part of this event, please contact the Recreation Department. We are looking forward to making happy memories again!

*Your Chester Town Fair Committee,*

*Chris Carolan  
Jonathan Eckerman  
Deb Freiburger  
Mike Freiburger  
Karolyn O’Cull  
Corinna Reishus*

## Chester Conservation Commission

Contact: Victor Chouinard, Chairman  
Telephone: (603) 887-0339  
Email: [Conservationcommission@chesternh.org](mailto:Conservationcommission@chesternh.org)

Monthly Meetings –  
2<sup>nd</sup> Tuesday of the Month,  
7:00 PM, Meeting Room

**Conservation Commission News** - The Chester Conservation Commission currently has seven members and one alternate – 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, 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 been working on land preservation and protection projects, educational presentations about wildlife and habitat, monitoring conservation properties, and reviewing 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 Forest accounts.



**New Properties** - In October of 2021, we purchased a parcel of land at the termination point of Warfield Road from Mr. Lloyd Emery Jr. of approximately 7 acres. This parcel ties in another approximately 140 acres of Town owned and conservation land. This new tract of contiguous forest provides wildlife habitat, environmental protection and outdoor recreation opportunities for everyone to enjoy.

In December of 2022, we purchased a parcel of land along Ledge Road in the North Woods from Linda and George Noyes of

approximately 10 acres. This parcel is bounded on 3 sides by Town owned land and is strategically very important for land conservation in that area. The purchase of this parcel is one step in preserving the largest area of undeveloped land in Town.

The Conservation Commission is extremely grateful to both Mr. Emery and George and Linda Noyes for their efforts and consideration regarding land conservation in Chester.

**Easement Monitoring** - Significant progress has been made in regard to monitoring and inspecting the various conservation easements and open spaces within the Town of Chester. Many properties had not been monitored for some time and several lacked a baseline inspection. This year, the Commission was able to fund several baselines and monitoring projects. A significant review was conducted of all the conservation properties. Priorities have been set and an action plan established to complete this project.

**Wason Pond** – The Conservation Commission continues to be an active member of the Wason Pond Conservation and Recreation Commission. 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. Due to structural issues discovered after high water flooding at Wason Pond, the bridge on the road that leads to the Town Beach area needs replacing. In 2022, we funded 50% of the engineering design costs for a wildlife friendly, flood resilient new bridge that will soon be constructed in place of the current temporary wooden bridge.

After identifying Oriental Bittersweet vine killing native trees in several locations, we initiated a survey to identify invasive plants on the property and a plan to control them has been proposed. Discussions about the plan are continuing.

As part of our ongoing participation in the Pollinator Pathways NH group, a perennial garden with donated native pollinator plants was created near the parking lot at the community center. Plant ID tags will be added and more plants solicited to make this an educational resource for promoting native wildflower gardens in yards around the town.

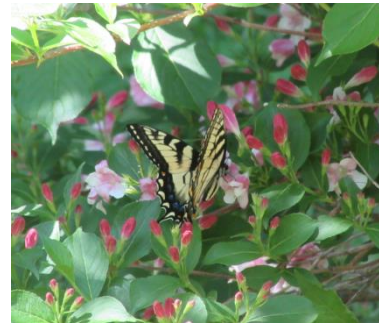
**Spring Hill Farm** – The Conservation Commission is an active member of the Spring Hill Farm Muriel Church Trust. Kristina Snyder and Ted Broadwater are the Conservation Commission representatives on the Spring Hill Advisory Committee. In accordance with Miss Church’s wishes (former Chester school 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 focused on establishing pollinator patches and removing invasive plant species. We also engaged the Southern New Hampshire Planning Commission (SNHPC) to install a pedestrian counter for close to two weeks in order to gain an understanding of usage on the trails at Spring Hill Farm. In addition, there is a quarterly newsletter, which the Conservation Commission contributes to.



**Exeter Squamscott Rivers 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 the Chester 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 Commission is continually striving to provide more learning opportunities for the public to engage in conservation locally in their homes and neighborhoods. Last fall, we tabled at the Spring Hill Farm Fall Festival, where we gave out milkweed seeds and provided information about invasive plants to the public. We regularly engage the public through our Conservation Commission Facebook page, where we post helpful articles and facts about the habitats and woods around us, including all of the life found within our forests and grasslands.

**Pollinator Project** - The Spring Hill Farm pollinator project, spearheaded by members of the Chester Conservation Commission, got underway. Due to decreasing numbers of monarch butterflies and pollinator insects, it was decided that a back meadow area behind the pond would be a good place to start planting milkweed and other native pollinator plants. Seedlings were planted and during the dry months were watered from the pond. Invasive plants were removed, and temporary signs were put up to alert visitors to sensitive planting areas. In the future, we are hopeful to have a beautiful pollinator field, which would allow an extended base of education for the plight of New Hampshire's pollinator insects and why it is so vital to help them. We hope to initiate interest within the community to create their own pollinator habitat on their properties, which will allow a broad network of pollinator habitat throughout Chester and beyond.



In addition to the project at Spring Hill Farm, members of the Conservation Commission removed some invasive plants from the pollinator area at Wason Pond. There is a good stand of milkweed for the monarchs at Wason Pond, which we aim to protect and help flourish. Future pollinator plant expansion and education projects for Wason Pond are in the planning stage.

**Dandelion Photo Contest** - In May of 2022, we sponsored the third annual dandelion photo contest for the residents of Chester. The contest was free to enter, and the purpose was to educate about how dandelions are an important early spring habitat for pollinators, also for residents to have fun and engage with the Conservation Commission. The response was great! There were so many wonderful and creative pictures to choose from that it was hard to judge. We ended up giving three top prizes, which were all items from local Chester

businesses. All other entries received a dandelion contest coffee mug. All of the entries were posted in a photo album on the Chester Conservation Commission's Facebook page.

**Trails** – The Conservation Commission has continued to produce maps of the Town's various hiking trails. These trail networks help promote the Town's natural scenic beauty and serve as an excellent source for recreation. While some maps of trails located on Town owned properties are currently available on the Town website, we are continuing to work to update and develop new maps of existing trails.

**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 (2023)  
Kristina Snyder (2025)  
Rick Sibley (2023)  
Nick Tranquillo (2025)  
Eric McGowan, Alternate, (2025)  
Chuck Myette, Selectman Liaison



Contact: Leslie Packard, President  
Telephone: (603) 490-9530  
Email: lparckard445@comcast.net

Dinner Meetings - 2<sup>nd</sup> Thursday of the month at 6:30 pm - Stevens Memorial Hall  
Board Meetings - 3<sup>rd</sup> Thursday of the month at 6:30 pm - WP Community Center

*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 the aftermath of the Coronavirus, the Chester Lions Club has once again resumed their activities. We were able to participate in the town's 300th celebration by providing refreshments at the tree lighting, selling refreshments at the Proclamation Day, the 5K and Fireman's Muster and the finale in September. Folks in town were able to enjoy a s'more or two at the Winter Carnival and stop by our table at the Spring Hill Farm Day. Once again, we managed the transition area for the Reach the Beach Event in September, opened Stevens Hall with refreshments on Halloween and organized the annual Memorial Day program.



2022 Man & Woman of the Year  
Rhonda Lamphere and  
Chuck Myette

The annual Senior Citizen Banquet was held in April with Rhonda Lamphere and Chuck Myette receiving the Man and Woman of the year awards. In October we helped out with cleaning up the highway along with the recycling committee and in December we added to the Christmas in the Village by opening up Stevens Hall to crafters.

Some of our other projects have been food drives, volunteering at the food pantry and supplying fresh vegetables for Thanksgiving and Christmas, donating to the Chester Fire Department for Christmas, supporting Lions Camp Pride, donating to Lions Club International for disaster relief following Hurricane Ian and aid to Ukraine. We also continue to present a \$1000 scholarship to a Pinkerton graduate from Chester. The award this year went to Kailee Fournier. We also awarded \$75 Barnes and Noble gift cards for the most improved 8th grade boy and girl at Chester Academy.

The club was able to be more active with Chester Academy by offering a free vision screening to the students in the spring. Over 250 students were screened and the results of the screenings were sent home to the parents. This is part of a Lions state project entitled Operation KidSight. The plan is to continue to screen the students each year. For the first time, a flag was presented to each Chester Academy student in recognition of Flag Day.



This year the Chester Lions Club will be celebrating 60 years of service to the community, the state, and the world. We are a very worthwhile organization, and we are always looking for new members with fresh ideas.

For more information about the Chester Lions Club, or if you are interested in joining, please contact our membership chairperson Don Krumholtz, at: 201-6817294 or Don.krumholtz@gmail.com or speak to any one of our members.

Thank you to the Community of Chester for all your support.

Respectfully submitted,

Sheryl Baker, Secretary  
Chester Lions Club



# **Town of Chester**

## **New Hampshire**



### **Vital Statistics**

**Marriages**  
**Births**  
**Deaths**

**January 1, 2022 – December 31, 2022**



**TOWN OF CHESTER**  
**Vital Records Report**  
**2022**

**MARRIAGES**

<b>Couple's Names</b>	<b>Place of Marriage</b>	<b>Date of Marriage</b>
Langlais, Janelle of Chester to Raymond, Matthew of Chester	Londonderry	February 14, 2022
Poulin, Jeanne of Chester to Rego, Ernest of Chester	Derry	March 31, 2022
Moore, Hannah of Chester to Dolloff, Mitchell of Derry	Derry	April 23, 2022
Gaffney, Frances of Chester to Falk, Ralph of Chester	Londonderry	May 12, 2022
Smith, Elissa of Chester to Bortz, Timothy of Chester	Londonderry	June 21, 2022
Ricker, Gabrielle of Chester to Wildman, Nathan of Derry	Alton Bay	June 25, 2022
Leonard, Hannah of Chester to Culligan, Keith of Raymond	Strafford	July 23, 2022
Pierog, Samuel of Chester to Hart, Rose of Haverhill, MA	Franconia	July 30, 2022
Morgan, Amy of Chester to Dost, Tyler of Chester	Goffstown	August 19, 2022
Paris, Kelley of Chester to Vail, Kevin of Chester	Milford	September 10, 2022
St. Hilaire, Tyler of Chester to Bates, Riley of Nashua	Derry	October 14, 2022
Putnam, Melissa of Chester to Goff, Ryan of Chester	Chester	November 12, 2022

**TOWN OF CHESTER**  
**Vital Records Report**  
**2022**

**BIRTHS**

<b>Child's Name</b>	<b>Birth Date</b>	<b>Birthplace</b>	<b>Father's Name</b>	<b>Mother's Name</b>
Smith, Ruth	January 10, 2022	Manchester	Smith, David	Smith, Rebecca
Davis, Hazel	February 6, 2022	Manchester	Davis, Hagen	Lacombe, Kendra
Marcil, Millie	February 8, 2022	Manchester	Marcil, Jason	Lonergan, Bailey
Cofer, George	February 22, 2022	Manchester	Cofer V, John	Cofer, Meghan
Albert, Aubrey	March 1, 2022	Manchester	Albert, Christopher	Thielker, Laura
Boliver, Gwenyth	March 9, 2022	Manchester	Boliver, Ian	Boliver, Brittany
Bickford, Luke	March 10, 2022	Nashua	Bickford, Brendan	Bickford, Kristina
Bartlett, Ember	March 17, 2022	Exeter	Bartlett, Todd	Bartlett, Lindsey
Ouellette, Bodie	March 23, 2022	Manchester	Ouellette Jr, Bryan	Ouellette, Amanda
Joyce, Taytum	March 26, 2022	Manchester	Joyce, Allen	Gallant, Tyla
Delee, Ethan	April 20, 2022	Nashua	Delee, Randall	Delee, Adriana
Salie, Grant	April 28, 2022	Manchester	Salie, Kyle	Salie, Elizabeth
Lemay, Suzan	May 11, 2022	Manchester	Lemay, Nicholas	Lemay, Alexandra
Viehoff, Julian	May 31, 2022	Concord	Viehoff, Timothy	Viehoff, Courtney
Hamilton, Eylee	June 5, 2022	Manchester	Hamilton, Nicholas	Hamilton, Madisyn
Plourde, James	July 4, 2022	Manchester	Plourde, Andrew	Plourde, Gina
Dunn, Becker	July 5, 2022	Manchester	Dunn, Brendan	Dunn, Meghan

**TOWN OF CHESTER**  
**Vital Records Report**  
**2022**

**BIRTHS**

<b>Child's Name</b>	<b>Birth Date</b>	<b>Birthplace</b>	<b>Father's Name</b>	<b>Mother's Name</b>
Fellows, Isabel	July 7, 2022	Portsmouth	Fellows, Sean	Monteith, Kate
Goode, Lainey	July 14, 2022	Manchester	Goode, Christopher	Goode, Sarah
Repetto, Owen	July 18, 2022	Dover	Repetto, Thomas	Repetto, Melissa
Maxwell, Julian	July 24, 2022	Manchester	Maxwell Jr, Randall	Maxwell, Madeleine
Oleson, Elinor	August 12, 2022	Manchester	Oleson, Timothy	Oleson, Jennifer
Maclean, Mason	October 20, 2022	Manchester	Maclean, Nicholas	Maclean, Brittni
Freeman, Kenny	November 3, 2022	Manchester	Freeman, Brian	Kowaleski, Kristen
Nicholas, Quinn	November 16, 2022	Exeter	Nicholas, Derek	Nicholas, Emily
Dixey, Marley	December 20, 2022	Manchester	Dixey, Michael	Dixey, Kolby



**TOWN OF CHESTER**  
**Vital Records Report**  
**2022**

**DEATHS**

<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother/Parent's Name Prior to 1<sup>st</sup> Marriage/Civil Union</b>	<b>Military</b>
Ford, Laurel	January 6, 2022	Boston, MA	Berry, Keith	Glynn, Maureen	N
Gilon, Lea	January 10, 2022	Manchester			N
Healey, Robert E.	January 17, 2022	Derry	Healey, William	Buss, Harriet	N
Grasso, Donna	February 12, 2022	Derry	Bergen, Francis	Longo, Katherine	N
Lyon, Antoinette	February 14, 2022	Portsmouth	Vitale, Charles	Paolino, Clara	N
Passanise, Joanna	March 11, 2022	Manchester	Miceli, Bruno	Azzalino, Theresa	N
Jenkins, Margaret	March 17, 2022	Portsmouth	Correia, William	Szabo, Elizabeth	N
Price, Frederick	April 5, 2022	Manchester	Price, Chesley	Hiscock, Violet	Y
LeClair, Larry	April 28, 2022	Chester	LeClair, William	Wheeler, Doris	Y
Cave, Robert	May 12, 2022	Chester	Cave, Richard	Johnsen, Doris	N
Rioux, Shawn	May 21, 2022	Chester	Rioux Jr, Joseph	Jacobs, Katherine	Y
Morneau Jr, Raymond	June 11, 2022	Chester	Morneau Sr, Raymond	Roberge, Silvia	N
Spiegelman, Jeannette	June 13, 2022	Exeter	Winchell, Edward	Unknown, Sophie	N
Dunlop, Steven	June 22, 2022	Chester	Dunlop, John	Berube, Lorraine	N
Rice, Barbara	June 27, 2022	Fremont	Baldauf, William	Semsel, Pauline	N
Healey, Lloyd	July 4, 2022	Chester	Healey, Everett	Holland, Florence	N
King, Bill	July 24, 2022	Merrimack	King, William	Syme, Jean	Y

**TOWN OF CHESTER**  
**Vital Records Report**  
**2022**

**DEATHS**

<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother/Parent's Name Prior to 1<sup>st</sup> Marriage/Civil Union</b>	<b>Military</b>
Perreault, Susan	August 25, 2022	Chester	Fluet, William	Pelletier, Anita	N
O'Brien-Stanley, Leona	September 1, 2022	Chester	Adams, Sidney	Venesky, Marie	N
Howell, John P.	September 11, 2022	Londonderry	Howell Jr, John	Huber, Katherine	N
Demars, Anne	September 25, 2022	Chester	Demars, George	Falck, Doris	Y
O'Brien, Mary	September 30, 2022	Chester	Murphy, Edward	Vickers, Mary	N
Menzel Jr, Edward	October 11, 2022	Derry	Menzel Sr, Edward	O'Connor, Eileen	N
Scott, Oliver	November 1, 2022	Derry	Scott, Douglas	Bouchard, Katherine	N
Lake, Gary	November 22, 2022	Manchester	Lake, Eli	Welsh, Emily	N
Magoon, Rita	November 23, 2022	Chester	Lombardi, Edward	Depaolis, Francesca	N
Dmytro, Howard	December 29, 2022	Concord	Dmytro, John	Chrapowski, Dorothy	Y

**Town of Chester  
Official Town Election  
March 8<sup>th</sup> and 10<sup>th</sup>, 2022**

The Town of Chester election for officers and zoning amendments was held on Tuesday, March 8<sup>th</sup>, 2022, to act on Articles #1 through #7. The election was held in the Chester Multi-Purpose Room. The polls were opened at 7:00am. Moderator Michael Scott officially closed the polls at 7:00pm. Five hundred seventy (570) votes were cast.

After the ballots were counted, the Meeting continued on Thursday, March 10<sup>th</sup>, 2022 at 6:00pm in the Chester Multi-Purpose Room. Article #8 through #23 were taken up at that time. One hundred and eleven (111) voters were present.

The Moderator called the meeting to order at 6:00pm and read the preamble. The Pledge of Allegiance was taken and the Moderator explained the procedure for voting.

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.**

The Moderator announced the results of Articles #1 through #7:

**Article #1:** To choose all necessary Town Officials for the ensuing year.

570 ballots were cast. The results of the election were as follows:

Board of Selectmen for 3 years:

(Vote for not more than 2)

Aaron Mansur	-	178	
Charles Francis Myette	-	352	*

Budget Committee Member for 3 years:

(Vote for not more than 1)

TBD

*There were write-in votes:*

Charlotte Lister 29

Kevin Scott 4

Ephraim Dobbins 3

Budget Committee Member for 2 years:

(Vote for not more than 3)

Ronald James McKinnon Jr.	-	404	*
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*There were write-in votes:*

Charlotte Lister 34  
 Rob Varsalone 3  
 Kevin Kistler 2  
 Randy Bestwick 2

Town Moderator for 2 years:

(Vote for not more than 1)

Michael J. Scott	-	486	*
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Supervisor of the Checklist – 6 years:

(Vote for not more than 1)

Sara Jane Bibeau	-	342	*
Nicholas Tranquillo	-	131	

School Board Member for 3 years:

(Vote for not more than 2)

Valerie Weider	-	237	
Alexandre Nolan Bartels	-	171	
Jonathan Eckerman	-	278	*
Sabrina N. Harris	-	262	*

Trustee of the Trust Funds for 3 years:

(Vote for not more than 1)

Thomas J. Paton	-	449	*
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Library Trustee for 3 years:

(Vote for not more than 2)

Deborah J. Munson	-	379	*
Mary L. Richardson	-	435	*

Wilcomb Townsend Trustee for 5 years:

(Vote for not more than 1)

Lorna Hazelton	-	470	*
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Wilcomb Townsend Trustee for 1 year:

(Vote for not more than 1)

Beth Swanson	-	252	*
Kathryn M. Burke	-	78	
Terry L. Kennett	-	54	

Elizabeth Liacos - 81

Great Hill Cemetery Trustee for 5 years:  
(Vote for not more than 1)

Richard Omer Bellemore - 231  
Penny J. Henderson 268 \*

Village Cemetery Trustee for 3 years:  
(Vote for not more than 1)

Richard Omer Bellemore - 492 \*

The School portion of the meeting was closed.

The Moderator congratulated the newly elected officials and read the write-ins. He requested that those interested in one of the open positions contact him at the break.

The Moderator then announced the results of Articles #2 through #7:

## **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 – Impervious Surfaces

**Purpose:** To add a clarifying definition of "Impervious Surfaces" as referenced in Table 1.

**Yes 321 / No 188 Article #2 carries.**

## **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 2 – Definitions – Sign Types

**Purpose:** To amend the definitions of various sign types.

**Yes 319 / No 188 Article #3 carries.**

## **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 5.3.3.12 –Bed & Breakfasts

**Purpose:** To amend Section 5.3.3.12 – Bed & Breakfasts by adding a prohibition against the conversion of detached structures into Bed & Breakfasts.

**Yes 210/ No 327     Article #4 fails.**

**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 5.7.8 –Buffers & Setbacks

**Purpose:** To mitigate excessive impacts to wetlands and their buffers/setbacks by future driveway crossings.

**Yes 297/ No 229     Article #5 carries.**

**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 11.2 – ZBA Organization

**Purpose:** Increase the number of appointed alternate members on the Zoning Board of Adjustment from three (3) to five (5) alternate members.

**Yes 320/ No 202     Article #6 carries.**

**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 2 – Definitions - Educational Institutions

**Purpose:** To amend the definition of “Educational Institutions” and differentiate between public and business educational facilities.

**Yes 317/ No 203     Article #7 carries.**

**Article #8 – Recission of Road Agent Position**

Shall the Town rescind the action of the 1924 and 1992 Town Meetings to elect a road agent for a two-year term and authorize the Board of Selectmen to appoint a full-time road agent who

will be the Supervisor of Roads. The term of the elected road agent will terminate at the 2023 Annual Town election. Further to raise and appropriate the sum of fifty-five thousand four hundred seventeen dollars (\$55,417) salary and benefits for the Supervisor of Roads position for six months in Fiscal Year 22-23. Salary and benefits for this position will be carried in the Operating Budget in future fiscal years.

Tax Impact:	\$0.08
<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 – 6 yes / 0 no / 1 abstain</i>

The article was moved and seconded to the floor. The Moderator called for discussion.

Selectman Charles Myette said the Road Agent position has gone from a part-time to a full-time job over the years due to the increase in miles of Town roads that need to be maintained as well as the number of projects in the CIP, including red-listed bridges and culverts that need to be repaired.

The Road Agent position has been held by the same person for the last 15 years; this continuity has been important. The Board of Selectmen realized that significant work needs to be done on the Town roads. Projects can take two to three years to get off the ground. The Road Agent currently is elected every two years. The Board of Selectmen would like to see an individual in this position who understands the process, the planning, and the coordination of road projects.

Mat Stover, chairperson of the Public Ways Working Group, thanked the members of the group for their hard work. A summary of the report presented to the Board of Selectmen is available to the public. The working group agreed the position should be changed to an appointed Supervisor of Roads. He outlined the duties of the position. The Road Agent is on call 24/7 and also attends meetings to coordinate departments' efforts. Oversight of the Town infrastructure has increased dramatically and has become a full-time (and overtime) job.

He explained that this position serves as the chief safety officer for Town roads, ensuring they are safe and convenient for use. The highway budget is the largest expenditure item in the Town, next to the schools. There is \$16 million in projects in the CIP. This is a large sum of money and needs a professional, experienced person to manage it.

The benefits to the Town include continuity, long-term consistency, and responsibility. The Town will ensure that the Supervisor of Roads is a well-qualified experienced professional, complying with Town and State laws and regulations. The legislative body will still have the opportunity to approve the highway budget.

The position will be open to any resident who feels they are qualified. It will be a permanent salaried position. The Supervisor of Roads will begin working by January 1, 2023. The current Road Agent will retire in March 2023 at the Town Meeting, so there will be overlap.

Road Agent Mike Oleson said he is 100 percent behind this. The Town has grown too big for an elected position. He and his company will be available when needed. He asked the legislative body to support this article.

Lorna Hazelton asked who is eligible to apply for the position, if there is a job description, and how will a qualified person be selected. Selectman Myette said a job description and advertisement have been created. The position will not be limited to Town employees or residents. If the position is approved, the working group will develop an RFQ and a list of qualifications.

Terry Fitzgerald asked if an engineering background is necessary. Selectman Myette said the individual will need an understanding of road construction and materials, bridges, and culverts. There is a engineering firm that works with the Town that the Supervisor of Roads could consult for support. They will look for the best qualified individual for the position.

Terry Fitzgerald asked if vehicle registration fees are used to care for the roads. Selectman Myette said no, not directly. Monies that come in for Town roads are in a warrant article and are voted on. Terry Fitzgerald said his road is disintegrating and asked if anyone inspects a road after it is paved. Selectman Myette said yes, there is a contract and a guarantee by the contractor. Mike Oleson said he hadn't heard there was a problem with the road and he will look into it.

Discussion being ended, the question was called. The vote was in the affirmative. **Article #8 carries.**

#### **Article #9 – 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 – 6 yes / 0 no / 1 abstain</i>

Article #9 was read, moved to the floor, and seconded. The Moderator called for discussion but there was none.

The question was called. The vote was in the affirmative. **Article #9 carries.**

#### **Article #10 – Solar Array at Landfill**

Shall the Town vote to authorize the Board of Selectmen to enter into a long-term lease for a solar energy company to install a solar farm at the Town's closed landfill on Dump Road 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>



Article #10 was read, moved to the floor, and seconded. The Moderator called for discussion.

Selectman Steve Couture said the Board of Selectmen is acting on legislation passed by the general court to make it easier for municipalities to install solar projects and sell electricity back to the grid to offset the electrical costs for the Town. An RFP was issued and the capped landfill was identified as the best location. One proposal was received, which met the intent of the project. However, it was discovered that the capped landfill is not big enough to make the project economically feasible as proposed.

He presented two options. The article can be tabled, which will allow the Board of Selectmen to continue the work next year. The second option is to amend the article to authorize the Board of Selectmen to continue to work with the same intent: zero cost to the Town, offset electrical expenses, and a lease arrangement on a suitable Town parcel that might still include the landfill.

Jean Methot asked if the cap on the landfill would be penetrated. Selectman Couture said permits would need to be obtained through the Department of Environmental Services. The contractor will be responsible for any issues that occur with the capped landfill. From an engineering standpoint, the area feasible to site this project at the landfill was too small due to the need to avoid causing adverse issues with the landfill.

Ken Biel moved to table this article and it was seconded. The question was called and the vote was in the affirmative. **Article #10 is tabled.**

### **Article #11 – Discontinuance of Hart Roberts Road**

Shall the Town completely discontinue as an open highway under RSA 231:43 the following highway: the entire Hart Roberts Road from the intersection of Hart Roberts Road and Halls Village Road to the intersection of Hart Roberts Road and Jack Road. This discontinuance will take effect June 1<sup>st</sup>, 2022.

Estimated Tax Impact: \$0.00

*Recommended by Board of Selectmen*      *Tally Vote – 5 yes / 0 no / 0 abstain*

The Moderator announced that Realtor Rebecca Curran from ReMax would like to speak to the article. The question was called and the vote was in the affirmative.

Rebecca Curran said she represents the Simonson family, who own 205 acres that are for sale on Jack Road. Hart Roberts Road is their only access to their property, so discontinuing the road will cause them hardship. If this is made a Class VI road, nothing can be built on it, so it will make the property less valuable.

Charlotte Lister asked if the road is discontinued, will it become a Class VI road or a private driveway? She was told it would be a private driveway. She noted that it would be a driveway for two houses, which is unusual. She felt the Planning Board might have a problem with this.

Rebecca Curran said if it becomes a private driveway, there will be no access to the 205 acres that her clients own. She asked how the landowners will be able to access their land.

Dennis Maloney asked the Board of Selectmen the purpose for discontinuing the road.

Selectman Stephen Landau explained the history of this issue. Mr. Hart Roberts allowed his driveway to be used as a road in 1929 due to a bridge failing on Halls Village Road. There is no paperwork showing that the Town accepted it as a road; however, the Town has maintained it in spite of this. The cost to upgrade it to a standard Town road would be between \$200,000 and \$300,000. He said the 205 acres can be accessed from Pomp Road, so the property will not be landlocked by the road being discontinued.

Dennis Maloney asked if anyone asked for the road to be upgraded. He believes it is the best gravel road he has seen and doesn't see where it causes a problem for the Town. The residents on the road probably pay lots of taxes.

The Moderator reminded speakers to address comments to him, instead of to individuals.

Selectman Landau said no one has complained, but it needs to be brought up to Town standards if it is a Town road. It would not be able to stay a 12-foot gravel road. It can also be developed, if it is a Town road.

Dennis Maloney said if a developer wants to build on the road, the Planning Board will then require impact fees and the road can be upgraded. The road is suitable for two houses, not 102 houses.

Mike Oleson said he instigated this article. The road is steep and hard to plow. It presents a risk for the Fire Department and the Highway Department. The new homeowner has removed trees, so the slope is now open for a plow driver to roll a truck. He believes it is dangerous and asked the Board of Selectmen to install guardrails with funds from the Highway Department budget to protect Town drivers and equipment, but this was denied.

At that point, the homeowner interfered with the roadway by building a berm. Water runs down the road, so it has to be graveled. He told the Board of Selectmen he would no longer send Town trucks to plow and maintain the road as it is dangerous. The Fire Department cannot pump water from the road up the hill. He would like the road to be discontinued and the homeowners can maintain it.

Selectman Landau said the 205 acres connect to another parcel, Hidden Valley Campground on Hampstead Road in Derry. Therefore, it is not landlocked. The property is for sale for \$3 million. Mr. Hart Roberts was doing the town a favor in the '20s and '30s. The road can be repaired but at a cost. The Town has graciously agreed to plow the road this year for the homeowners.

Darrell Quinn said when a road is closed, it reverts to the abutters on each side. He's generally against closing Class V roads. This road has been maintained. He asked if the road could be made a Class VI road under ownership of the Town.

Rebecca Curran said comments are incorrect about the property for sale. It is listed at \$1.5 million, not \$3 million. It can be accessed via Pomp Road, but there is a gate and debris blocking

the road and it is not maintained. The only feasible access is from Hart Roberts Road. The property will possibly be purchased by different parties, so the Derry owners might not allow access to the Chester property. If it is changed to a Class VI road, it cannot be built on.

Charlotte Lister said she believes a Class VI road can be maintained by the people that use it. A Class VI road is a public right of way. Pomp Road is a Class VI road, so it could be cleaned up and used as an access point.

Betsy Buchanan and Gene Blanchard, residents of Hart Roberts Road, want the road to be discontinued. They have had to behave as though it is a Town road and now the Town said it isn't. Instead of engaging with them to problem solve, the Board of Selectmen decided to discontinue the road, after years of harassment from the Road Agent. They realize they can't fight City Hall. They intend to distance themselves from the Road Agent and the Board of Selectmen. Discontinuing the road will give them a measure of relief and privacy, while protecting them from developers.

Article #11 was read, moved to the floor, and seconded. The Moderator called for further discussion.

Discussion being ended, the question was called. The vote was in the affirmative. **Article #11 carries.**

An intermission was called.

All elected individuals were invited to come to the front of the room to be sworn in.

Selectman Myette congratulated Rhonda Lamphere on her years of service to the Town of Chester as the Town Treasurer, on the Budget Committee, and on the 300<sup>th</sup> Anniversary Celebration Committee. Ms. Lamphere thanked everyone for the gift and the honor. She said it has been a pleasure to serve the Town for 50 years, especially on the 300<sup>th</sup> Anniversary Celebration committee. She invited everyone to attend the upcoming celebratory events.

Selectman Landau said as the Selectman's Liaison to the 300<sup>th</sup> Anniversary Celebration committee, it has been a pleasure to work with the volunteers on the committee. He asked for a round of well-deserved applause. He said the chairman of the committee, Jean Methot, has been a volunteer in Chester for years. He recognized the members of the 300<sup>th</sup>, including Jeff Dinopoulos, Ed Stuart, Chris Hadik, Sue Rieter, and Nancy Jolin. It has been a ten-year effort to plan this celebration.

The Moderator resumed the Town Meeting at 7:20 pm.

### **Article #12 – Operating Budget**

Shall the Town raise and appropriate the Budget Committee and Selectmen recommended amount of five million four hundred thirty-nine thousand six hundred fifty-seven dollars (\$5,439,657) 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.

	<b>Board of Selectmen</b>	<b>Budget Committee</b>
<b>General Government</b>	\$ 2,527,432	\$ 2,527,432
<b>Public Safety</b>	\$ 1,545,009	\$ 1,545,009
<b>Highways, Streets, Bridges</b>	\$ 793,138	\$ 793,138
<b>Sanitation</b>	\$ 227,750	\$ 227,750
<b>Health &amp; Welfare</b>	\$41,272	\$41,272
<b>Culture &amp; Recreation</b>	\$303,849	\$303,849
<b>Conservation &amp; Eco. Dev.</b>	\$ 1,205	\$ 1,205
<b>Debt Service</b>	\$ 2	\$ 2
<b>Total Appropriation</b>	<b>\$5,439,657</b>	<b>\$5,439,657</b>

Estimated Tax Impact: \$7.37  
*Recommended by Board of Selectmen* Tally Vote – 5 yes / 0 no / 0 abstain  
*Recommended by Budget Committee* Tally Vote – 6 yes / 0 no / 1 abstain

Article #12 was read, moved to the floor, and seconded. The Moderator called for discussion.

Lorna Hazelton asked why there was only \$8 in the Health and Welfare line of the operating budget. The amount appears to decrease every year and she thought it should not be flatlined to \$0. Selectman Myette said the community is in good shape. There have been very few dollars spent in that category over the last several years. As it is a bottom-line budget, if there is a need to expend monies, the Town can do so.

Discussion being ended, the question was called. The vote was in the affirmative. **Article #12 carries.**

### **Article #13 – CIP Funding**

Special Warrant Article. Shall the Town raise and appropriate the sum of six hundred thousand dollars (\$600,000.00) 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 – 6 yes / 0 no / 1 abstain

Article #13 was read, moved to the floor, and seconded. The Moderator called for discussion.

As there was no discussion, the question was called, and the vote was in the affirmative. **Article #13 carries.**

### **Article #14 – CIP Projects**

Special Warrant Article. Shall the Town raise and appropriate the sum of seven hundred sixty thousand dollars (\$760,000) for the following projects:

Police	Cruiser with Outfitting	\$	56,250
Fire	Repaving of Parking Lot	\$	35,000
Highway	Annual Surveying & Engineering Services	\$	10,000
Highway	Class 8 Plow Truck, Plow & Sander	\$	240,000
Recreation	WP Causeway Bridge Reconstruction & Construction Management	\$	418,750

and withdraw seven hundred sixty thousand dollars (\$760,000) 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 31, 2024, 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 – 6 yes / 0 no / 1 abstain</i>

Article #14 was read, moved to the floor, and seconded. The Moderator called for discussion.

Charlotte Lister asked if the WP Causeway Bridge was the Wason Pond bridge. She was told it was. She asked what would be done for that amount of money. Mike Oleson answered that it is not a road, it is beach access. It is very expensive to engineer as it has to support emergency vehicles. Fire trucks need to be able to access the beach.

David Lavita said he would like an evaluation to see where the money is going, since the current Road Agent is on his way out and a new person is being hired as the Supervisor of Roads.

Rhonda Lamphere asked what problem will be created if the bridge is not repaired. Fire Chief Phil Gladu explained it is the only means of accessing the beach if there is a medical emergency. The other access is off a small trail which is only suitable for 4-wheel drive vehicles and would increase their response time.

Rhonda Lamphere asked if there was another type of repair that could be done that is less costly. Selectman Myette explained that after the flood earlier this year, FEMA engineers examined and condemned the former structure. They were concerned that the bridge would fail and the culvert under Route 102 would be damaged, possibly taking out the road. It is a safety issue to allow emergency vehicles access as well as a stormwater issue overall.

Selectman Myette said the Town engineer estimated the cost of replacing the bridge, with input from the Fire Department and others. He also estimated the construction costs. The Chester Conservation Commission and the Recreation Commission have put together funds to pay for the initial engineering. The Town will be aggressively looking for grants to fund the project.

David Lavita said it is a lot of money. The country just passed trillions of dollars in infrastructure. A resident asked for a point of order and wanted to call the vote. The Moderator said that was not a point of order. David Lavita suggested shelving the decision due to the infrastructure funds coming from government.

Jack Cannon moved to amend the article to reduce the appropriation by \$418,750, to \$341,250. This will eliminate the project from consideration.

The Moderator called for discussion of the amendment.

Lorna Hazelton asked if this would affect the kids' summer rec program.

Victor Chouinard said if the Town doesn't move forward with the bridge, there will be no access to the beach for the summer Rec program. The current bridge is temporary and probably will need to be removed. Last summer, the bridge was closed for safety purposes.

Dana Theokas said the summer Rec program does use the bridge; there is access without it, but it is limited. The beach is also used by the school cross-country team, which brings other communities to Chester. Without access, this reduces the level of the town. She would like the money to be left in the budget. She said she and Jack Cannon are on the Budget Committee and he never mentioned this issue during their discussions.

Selectman Steve D'Angelo said the bridge would not have been completed by this summer. So, eliminating these funds will not have an impact on the Rec program. A bridge design is needed that will accommodate wildlife.

Selectman Couture said he works with the Department of Environmental Services, although he is not speaking on their behalf. Federal infrastructure funding is potentially available. The Board of Selectman is tracking this issue and trying to avoid using Town monies. They have a better chance of successfully obtaining federal funds if plans are in place, permits obtained, and the design and the engineering work are completed.

Willa Coroka said she is confused by this situation. She thought the Fire Department had UTVs and ATVs available and asked if they could be used in case of emergency. Fire Chief Gladu said they could, but it would delay their response. He gave an example of a medical emergency before the bridge washed out. A resident experienced a severe heat issue, was treated by getting her into an air-conditioned emergency vehicle and administering IV fluids. Without access to the beach via the bridge, they would have had to transport her with an ATV, which would have taken additional time. Willa Coroka suggested using UTVs and tabling this issue for now, while grants are researched.

Royal Richardson asked if \$418,750 will cover the cost of building a bridge or only preparing to build a bridge. Selectman Myette said this is the Town engineer's estimate to build the bridge. A feasibility study will be done to come up with a better number. The timing of building the bridge depends on permitting and funding. This is a non-lapsing fund, so will still be appropriated if it goes into another year. Selectman D'Angelo pointed out that, as an example,

repaving the Fire Station parking lot was supposed to be done last year and it was not, so it will be done this year with the same funding.

Andrew Hadik spoke as a taxpayer and the Town Planner. He said the Town engineer, DuBois & King, looked at this site and gave this estimate. The cost of coming up with a design has already been covered, half from Recreation impact fees and half from the Conservation Commission. He understands this amount is for the construction of the bridge.

Jack Cannon asked if the current bridge was structurally sound for pedestrian and horse traffic. Selectman Myette said this question could not be answered as they do not have an engineered design and capacity. The engineer believed that Gator and pedestrian traffic is most likely okay, but they have no official capacity number.

Rhonda Lamphere asked if \$418,750 is appropriated tonight, and additional funds are coming from Recreation impact fees and the Conservation Commission, what is the actual cost to replace the bridge? Selectman Myette said there is a \$62,500 initial estimate from the engineer for the design. There will be no tax impact from this. So, the final cost of the bridge is approximately \$418,750 plus \$62,500. Andrew Hadik said it could possibly be done for less. However, if federal funds are used, the engineering requirements are much tighter. So, this amount has a 25% contingency to cover additional boilerplate engineering to qualify for federal funding.

As there was no further discussion, the question was called as amended. A physical count was done, 42 ayes, 41 nays. **The amendment to Article #14 carries.**

The Moderator called the question, and the vote was in the affirmative. **Article #14 carries.**

### **Article #15 – Highway CIP Funding**

Special Warrant Article. Shall the Town raise and appropriate the sum of one million forty- nine thousand three hundred seventy dollars (\$1,049,370) 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-four thousand three hundred seventy dollars (\$144,370) which is the anticipated grant amount this year from the New Hampshire Highway Block Grant to be used to offset this appropriation, three hundred five thousand dollars (\$305,000) from the June 30, 2022 unassigned fund balance, and the remainder of six hundred thousand dollars (\$600,000) to be raised through taxation.

Estimated Tax Impact:	\$0.81
<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 – 6 yes / 0 no / 1 abstain</i>

Article #15 was read, moved to the floor, and seconded. The Moderator called for discussion, but there was none. The question was called, and the vote was in the affirmative. **Article #15 carries.**

### **Article #16 – Highway CIP Projects**

Special Warrant Article. Shall the Town raise and appropriate the sum of one million five hundred one thousand seven hundred thirty-four dollars (\$1,501,734) for roadwork in the Town of Chester and withdraw five hundred fifty-one thousand seven hundred thirty-four (\$551,734) from the funds received from the American Rescue Plan Act of 2021 and the remaining nine hundred fifty thousand dollars (\$950,000) 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 31, 2024, whichever comes first.

Estimated Tax Impact:	\$0.09
<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 – 6 yes / 0 no / 1 abstain</i>

Article #16 was read, moved to the floor, and seconded. The Moderator called for discussion.

Mike Oleson pointed out that only \$700,000 of this amount is for roadwork. The rest covers the cost of engineering work on red-listed bridges and the Cole Road project. If oil prices continue to climb, less road work will get done.

Sabrina Harris asked if it would be responsible to defer the road work if the price of oil increases. Mike Oleson said no, a lot of the work being done is to preserve the roads. The cost of the deterioration would be more than cost of the oil.

As there was no further discussion, the question was called, and the vote was in the affirmative.  
**Article #16 carries.**

### **Article #17 – Funding Fire Department Apparatus Capital Reserve Fund**

Special Warrant Article. Shall the Town raise and appropriate the sum of two hundred fifty thousand dollars (\$250,000) 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 two hundred fifty thousand dollars (\$250,000) from the June 30, 2022 unassigned fund balance for this purpose with no amount to be raised from taxation.

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 – 6 yes / 0 no / 1 abstain</i>

Article #17 was read, moved to the floor, and seconded. The Moderator called for discussion.

Selectman Landau clarified that there is no tax impact as the funds are coming from the Unassigned Fund Balance (UFB), which consists of taxes previously paid. The Department of Revenue Administration requires towns to keep between 5% and 17%. These are funds already paid that the Town has not spent. It is basically a savings program. They do not know when a fire truck will be needed. This is an attempt to put away funds to earn interest.



Selectman Myette said they have developed the CIP and identified large expenditure items that will occur in the future. The Fire Department has pieces of equipment that cost several hundred thousand dollars. They are setting aside funds every year from the UFB to allow the Town to pay for these expenditures in the future. The Town is currently debt free. By putting money forward, the Town will not have to go out for a bond for large expenditures.

As there was no further discussion, the question was called, and the vote was in the affirmative. **Article #17 carries.**

### **Article #18 – 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
<i>Recommended by Board of Selectmen</i>	<i>Tally Vote – 4 yes / 0 no / 1 abstain</i>
<i>Not Recommended by Budget Committee</i>	<i>Tally Vote – 6 yes / 0 no / 1 abstain</i>

Article #18 was read, moved to the floor, and seconded. The Moderator called for discussion.

Katelyn Holland said she has volunteered with PACT since 2021. She has been able to be a part of the Chester community and build her filmmaking skills as a result. As a young person in the community, she wants her voice to be heard. PACT is a fantastic opportunity for residents to contribute to the Town and be creative. She urged the residents to vote yes to fund the station. It will cost \$0.

As there was no further discussion, the question was called, and the vote was in the affirmative. **Article #18 carries.**

### **Article #19 – 300th Anniversary**

Special Warrant Article. Shall the Town raise and appropriate the sum of five thousand dollars (\$5,000) to be added to the capital reserve fund known as the *300th Anniversary Celebration Capital Reserve Fund* established at the 2013 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 – 6 yes / 0 no / 1 abstain</i>

Article #19 was read, moved to the floor, and seconded. The Moderator called for discussion, but there was none.

The question was called; the vote was in the affirmative. **Article #19 carries.**

## **Article #20 – Master Plan**

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 – 6 yes / 0 no / 1 abstain</i>

Article #20 was read, moved to the floor, and seconded. The Moderator called for discussion, but there was none.

As there was no discussion, the question was called, and the vote was in the affirmative. **Article #20 carries.**

## **Article #21 – 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 – 6 yes / 0 no / 1 abstain</i>

Article #21 was read, moved to the floor, and seconded. The Moderator called for discussion, but there was none.

Mike Oleson said he doesn't know when winter will end. He is into emergency funds. He will only spend what is needed to plow, sand, and salt the roads. The cost of salt has increased this year. He asked the residents to support this article.

As there was no further discussion, the question was called, and the vote was in the affirmative. **Article #21 carries.**

## **Article #22 – Petition Warrant Article: Amend Date of Indigenous Peoples Day**

Shall the Town vote to amend celebration of Indigenous Peoples' Day to August 9.

Article #22 was read, moved to the floor, and seconded. The Moderator called for discussion.

Oliver Ford said that he made a mistake at the last Town Meeting. He confused the dates and wrote down the wrong one. This article was passed last year for the wrong date. The Town has

already approved the celebration; they need to correct the date. August 9<sup>th</sup> is the internationally accepted date for recognition. He would like to align Chester's celebration with the rest of the world.

As there was no further discussion, the question was called, and the vote was in the affirmative. **Article #22 carries.**

### **Article #23 – 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.

Russ Norman said a warrant article was presented at last year's Town Meeting for Chester to be its own district in the House of Representatives. Chester has this right due to the Town's size by constitution of the state. The Town voted unanimously to become their own district. He would like an update.

Selectman Landau said the Board of Selectmen has sent letters to Representative Oliver Ford and other representatives, and to the Speaker of the House. They are taking action and will continue to do so, since it was a vote by the legislative body. They understand their responsibility is to do what the legislative body wants.

Oliver Ford said he spoke with Jess Edwards, who said they might wind up joined together again. A final decision has not been reached. The formula for making this decision is complex and requires balancing acts from contiguous towns. Chester does qualify in terms of meeting the minimum requirement. Whether it is done depends if a formula can be written for the entire state so that they are compliant with federal law and regulations. He has no idea when it will be done.

Gene Charron said this was all political. He was in the House for ten years and argued for this. He received calls from other towns, although he wanted to represent Chester. He believes they will not get representation for Chester, but he hopes he will be surprised.

David Lavita said he is new to New Hampshire and has attended all of the meetings. He feels Chester is not represented and there is a lot going on behind the scenes. He asked if there was a vote for state representative coming up this year. He feels Chester should be represented.

Charlotte Lister remind everyone that there is an alternative set of maps that might be fairer than the ones the Legislature is using. They could adopt better maps to help them make a fair decision.

As there was no further business, it was moved to adjourn the Meeting until the second Saturday in March 2023; this motion was seconded. The question was called; the vote was in the affirmative.

The 2022 Chester Town Meeting was adjourned at 8:26pm.

The Moderator thanked the people that made this meeting possible and the tremendous work that was put into organizing it. He also thanked the citizens of Chester for coming out and participating.

A True Copy.

Attest:

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Elizabeth Lufkin, Town Clerk

Minutes taken by Beth A. Hanggeli

**Town of Chester Contact Information**

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<b>Agricultural Commission</b> Cindy LeBlanc, Chair Email: <a href="mailto:WildHorseCindy@gmail.com">WildHorseCindy@gmail.com</a>	
<b>Assessing Department</b> Jean Packard and Scott Marsh Email: <a href="mailto:JPackard@ChesterNH.org">JPackard@ChesterNH.org</a>	<b>887-3636 x104</b>
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<b>Cable TV 20 &amp; 21</b> Bob Grimm Email: <a href="mailto:info@chesterctv.com">info@chesterctv.com</a>	
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<b>Chester Kitchen</b> Email: <a href="mailto:ChesterBOS@ChesterNH.org">ChesterBOS@ChesterNH.org</a>	<b>887-3636 x114</b>
<b>Chester Community Food Pantry</b> Cindy McLaughlin, Coordinator	<b>887-4626</b>
<b>Chester Seniors</b> Kathryn Dircks, President Louise Ross, Computer Correspondent Email: <a href="mailto:ChesterSeniorGroup@gmail.com">ChesterSeniorGroup@gmail.com</a>	<b>887-3636 x126</b>
<b>Clothes Closet</b> Wednesdays 7pm – 9pm; Saturdays 1pm – 3pm	
<b>Conservation Commission</b> Victor Chouinard, Chair Email: <a href="mailto:VChouinard@gsinet.net">VChouinard@gsinet.net</a>	
<b>Emergency Management</b> Philip R. Gladu, Director Email: <a href="mailto:Philip.Gladu1@gmail.com">Philip.Gladu1@gmail.com</a>	<b>505-6886</b>

<b>Finance Office</b>	
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Email: <a href="mailto:JSmith@ChesterNH.org">JSmith@ChesterNH.org</a>	
Marianne Duffy, Finance Officer	887-3636 x102
Email: <a href="mailto:MDuffy@ChesterNH.org">MDuffy@ChesterNH.org</a>	
<b>Fire Department</b>	887-3878
Philip R. Gladu, Fire Chief	339-3377
Email: <a href="mailto:PGladu@ChesterNHFD.com">PGladu@ChesterNHFD.com</a>	
Duty Officer	339-3377
Fire Warden	887-3878
<b>Great Hill Cemetery</b>	
John Colman, Chair	887-3150
Darrell F. Quinn	887-3546
<b>Health Officer</b>	300-0283
John Dalrymple	
Email: <a href="mailto:johnmdal33@gmail.com">johnmdal33@gmail.com</a>	
<b>Highway Department</b>	887-3636 x128
James Piper, Supervisor of Roads	
<b>Highway Safety</b>	887-2080
Aaron Berube, Police Chief	
Email: <a href="mailto:ABerube@ChesterNHPolice.org">ABerube@ChesterNHPolice.org</a>	
<b>Library</b>	887-3404
Kandace Knowlton, Director	
Email: <a href="mailto:ChesterPublicLibrary@gmail.com">ChesterPublicLibrary@gmail.com</a>	
M/W 3pm-8 pm; Tu/Th 10am-8 pm; Fr 1pm-5 pm; Sat 10am-2pm (July-Aug closed Sat.)	
<b>Maintenance</b>	303-2151
Paul Cavanaugh, Maintenance Director	
Email: <a href="mailto:Maintenance@ChesterNH.org">Maintenance@ChesterNH.org</a>	
<b>Multipurpose Room (reservations)</b>	887-3636 x100
<b>Planning Department</b>	887-3636 x105
Andrew Hadik, Town Planner	
Email: <a href="mailto:AHadik@ChesterNH.org">AHadik@ChesterNH.org</a>	
<b>Police Department</b>	887-2080
Aaron Berube, Police Chief	
Email: <a href="mailto:ABerube@ChesterNHPolice.org">ABerube@ChesterNHPolice.org</a>	
<b>Police Department (Derry)</b>	432-6111
<b>Post Office (Chester)</b>	887-3798
<b>Post Office (Derry)</b>	432-7835
<b>Recreation Department</b>	887-3636 x100
Corinna Reishus, Director	
Email: <a href="mailto:CReishus@ChesterNH.org">CReishus@ChesterNH.org</a>	
<b>Rockingham County Sheriff's Office</b>	679-2241
<b>Spring Hill Farm Advisory Committee</b>	
Beth Sautter, Chair	
Email: <a href="mailto:SHFAC@ChesterNH.org">SHFAC@ChesterNH.org</a>	

# Town of Chester Contact Information | 2022

<b>Supervisors of the Checklist</b> Dianna Charron, Chair	<b>887-2172</b>
<b>Tax Collector/Town Clerk</b> Liz Lufkin, Town Clerk/Tax Collector Email: <a href="mailto:ELufkin@ChesterNH.org">ELufkin@ChesterNH.org</a> Barbara Cannon, Deputy Town Clerk Email: <a href="mailto:BCannon@ChesterNH.org">BCannon@ChesterNH.org</a> M-W - 8am to 2pm, Tu-Th - 10am to 6pm, Friday closed	<b>887-3636 x108</b>
<b>Town Administrator</b> Debra H. Doda, Town Administrator	<b>887-3636 x131</b>
<b>Transfer Station</b> Wednesday – 5:00pm to 7:30pm; Saturday - 7am to 2pm	<b>851-0607</b>
<b>Treasurer</b> Rhonda Lamphere	<b>887-4277</b>
<b>Village Cemetery</b> Aaron Mansur, Trustee	<b>505-1123</b>
<b>Wason Pond Commission</b> Chris Hadik, Chair Email: <a href="mailto:TheClockery@msn.com">TheClockery@msn.com</a>	
<b>Welfare Department</b> Janis Jalbert, Welfare Director	<b>887-3636 x114</b>
<b>Wilcomb Townsend Trust</b> Dianna Charron	<b>887-2172</b>
<b>Zoning Board of Adjustment</b> Nancy Hoijer, Administrative Assistant Email: <a href="mailto:NHoijer@ChesterNH.org">NHoijer@ChesterNH.org</a>	<b>887-3636 x113</b>

## Town of Chester Observed Holidays – 2023-2024

Monday, May 29, 2023	Memorial Day
Tuesday, July 4, 2023	Independence Day
Monday, September 4, 2023	Labor Day
Monday, October 9, 2023	Columbus Day
Friday, November 10, 2023	Veterans Day observed
Thursday, November 23, 2023	Thanksgiving Day
Friday, November 24, 2023	Day after Thanksgiving
Monday, December 25, 2023	Christmas Day
Monday, January 1, 2024	New Year's Day
Monday, January 15, 2024	Martin Luther King, Jr./Civil Rights Day
Monday, February 19, 2024	Presidents Day

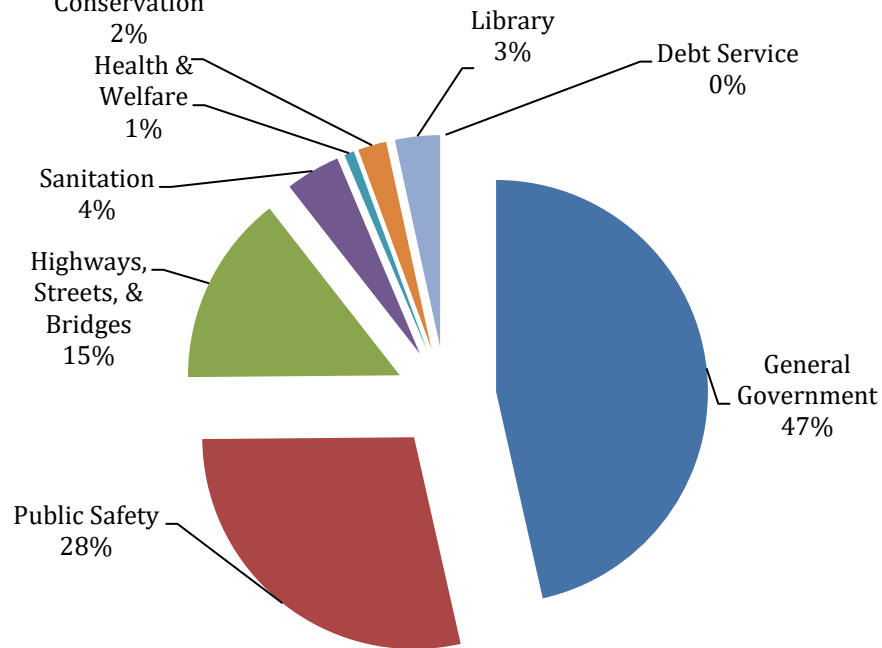
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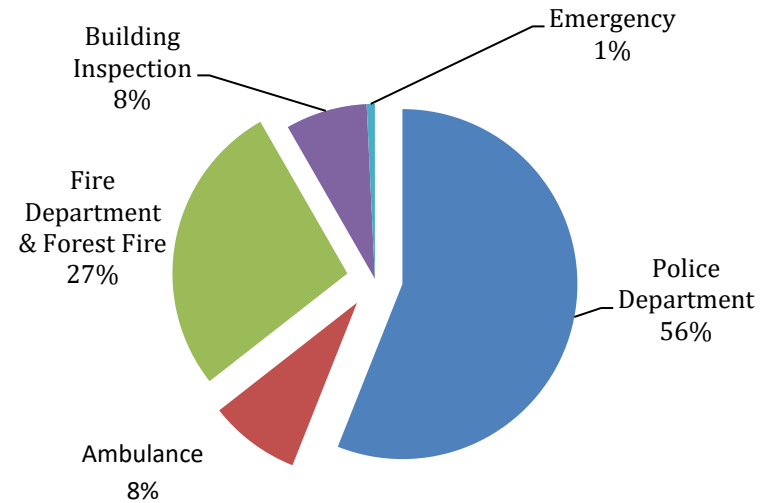


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## Town Meeting March 10, 2022 Operating Budget



## Public Safety



## General Government

