

Selectboard Memo

January 15, 2025

Water and Sewer Budgets:

Enclosed are what I believe to be the final water/sewer budgets. There is no change in the 2025 budget numbers from the last version you saw. Actuals have been brought to current.

Old Business:

Force Main Project: Naomi will be at the February 19 meeting to give a presentation on the force main project. We will plan to advertise and get the word out.

Solar Field: If all goes as planned, we can use the February 19 meeting to also have a review and presentation of the solar field purchase.

Personnel Policy:

In processing the first payroll of 2025, we found one line regarding holiday pay that needs to be clarified. This is regarding holiday pay. Line 2(c) clarifies that holidays may be counted as time worked for the accumulation of overtime IF the overtime is required and approved. Just needed to be spelled out. We do not need to resign the document, just a motion to make the change is sufficient. I have included only the page to be amended.

Draft GF Budget and Capital Budget:

Enclosed is the General Fund Budget with all budget numbers to date and all actuals to date. I am awaiting December revenue for Court Fees and ambulance to determine our ending surplus. However, this will not impact the 2025 budget.

I have made several changes between capital and GF, trying to take into account concerns brought up at the meeting. With these changes, the budget remains at a 6% increase but the allocations make a bit more sense to me. Of this 6% increase, only 4% is operational with the 2% being the EMS principal payment. The rate of inflation is 3.9%.

Changes since the last review:

- The short term rental payment to the housing fund has been added
- I have added the underspent bond of \$95,000 as revenue into the Capital Plan (coded green).
- I have expended from the \$95,000, the last payment on the 2020 Dump Truck (28,742.00), the last payment on the 2017 highway Bond (52,158.48) and highway's portion of the communication equipment (\$14,000). To Peter's point, this keeps the underspent bond funds associated with highway which was the initial focus of those bonds.
- This removes the 28,742 and 52,258 from the general fund.
- The ambulance payment has been added to the ambulance budget
- The Facilities used truck has been added to the facilities budget
- Library has been increased to \$115,000 from \$101,000
- The ARPA funds in the capital plan will be paying for only 1 time expenses: Ambulance monitor, library sprinkler system and EMS Communications.

Proposed for borrowing are:

- \$150k for paving to be financed for 7 years. This is for Flamstead only. I have removed GMT as it will be added to the Force Main project.
- \$380k for Grader to be financed for 10 years
- \$70k for the next police cruiser to be financed through a capital note, not bonds

Draft Town Warning:

The Town Warning has been amended as requested. We have received most letters of request for special appropriations. There are still some blanks to be filled in which I should have early next week.

2025 Capital/Bond Debt Repayment Plan

Revenue	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Ending Balance previous year	\$ 285,193.00	\$ 234,898.50	\$ 173,809.55	\$ 173,809.55	\$ 173,809.55	\$ 173,809.55	\$ 173,809.55	\$ 173,809.55	\$ 173,809.55	\$ -	\$ -	\$ -	\$ -
Highway (current expenses)	\$ 359,636.75	\$ 397,569.38	\$ 450,506.82	\$ 381,260.06	\$ 326,447.98	\$ 248,289.99	\$ 165,532.84	\$ 152,486.88	\$ 59,500.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ -
Highway (proposed expenses)													
Highway Underspent 2024 bond		\$ 95,031.00											
Fire Department (current expenses)	\$ 56,665.14	\$ 55,369.03	\$ 57,860.00	\$ 56,400.00	\$ 54,875.00	\$ 53,300.00	\$ 51,670.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Department (proposed expense)	\$ -												
Police Department (current expense)	\$ 32,450.00	\$ 32,450.00	\$ 32,450.00	\$ 32,450.00									
Police Department (proposed items)			\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ambulance (Current expenses)		\$ 46,469.50	\$ 45,322.56	\$ 44,175.60	\$ 43,028.66	\$ 41,881.70	\$ 40,734.76	\$ 39,587.80	\$ 38,440.86	\$ 37,293.90	\$ 36,146.96	\$ -	\$ -
Ambulance (Proposed expenses)													
Other (current expenses)	\$ 259,984.41	\$ 345,342.81	\$ 342,236.10	\$ 337,351.06	\$ 333,914.12	\$ 329,806.36	\$ 325,232.70	\$ 320,195.10	\$ -	\$ -	\$ -	\$ -	\$ -
Other (proposed expenses)		\$ -											
From ARPA	\$ 88,000.00	\$ 157,780.53											
Total Revenue	\$ 1,081,929.30	\$ 1,364,910.75	\$ 1,119,685.03	\$ 1,042,946.27	\$ 949,575.31	\$ 864,587.60	\$ 756,979.85	\$ 686,079.33	\$ 271,750.41	\$ 75,293.90	\$ 74,146.96	\$ 38,000.00	\$ -

Current Expenses - Capital Plan:

2020 Palmer Bridge - 96000/4 yrs/2.35%	\$ 24,669.50												
2020 Dump Truck - 140,000/5 yrs/2.65%	\$ 29,484.00	\$ 28,742.00											
2020 Backhoe - 110,000/10 yrs/ 3.10%	\$ 13,387.00	\$ 13,046.00	\$ 12,705.00	\$ 12,364.00	\$ 12,023.00	\$ 11,682.00	\$ 11,341.00						
2020 Paving - 100,000/4 yrs/2.5%	\$ 25,625.00												
2021 Dump Truck - 130,000/5 yrs	\$ 28,098.28	\$ 27,755.00	\$ 26,888.26										
2021 Depot Street Sidewalk 200,000													
2022 Pickup Trucks - 85000/4yrs	\$ 21,250.00	\$ 22,737.50	\$ 22,737.50										
2022 Paving & Popple Dungeon - 210000/	\$ 30,000.00	\$ 36,375.00	\$ 36,375.00	\$ 36,375.00	\$ 36,375.00	\$ 36,375.00							
2022 & 2023 Cruisers - 129,800/4 years	\$ 32,450.00	\$ 32,450.00	\$ 32,450.00	\$ 32,450.00									
2023 Highway Dump Truck 155,000/5 year	\$ 38,750.00	\$ 38,626.00	\$ 38,626.00	\$ 38,626.00	\$ 38,626.00								
Fire Truck - Tanker -		\$ 40,000.00											

Proposed Expenses - Capital Plan:

Ambulance Monitor		\$ 59,000.00											
Library Sprinkler System		\$ 60,000.00											
Communications Equipment for highway		\$ 14,000.00											
Communications Equipment Public safety		\$ 60,000.00											
Police Cruiser - \$70k - 4 year			\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00							

Current Expenses - Bond Plan:

2017 (920,000) Fire	\$ 56,665.14	\$ 55,369.03	\$ 57,860.00	\$ 56,400.00	\$ 54,875.00	\$ 53,300.00	\$ 51,670.00						
highway - Const. projects	\$ 53,403.76	\$ 52,158.48											
2018 (669,000) Highway - Equipment	\$ 54,420.99	\$ 53,296.90	\$ 52,073.20										
Other - Parklet	\$ 5,707.94	\$ 5,597.74	\$ 5,477.77										
Other - Town Hall	\$ 47,029.87	\$ 46,060.07	\$ 45,001.33	\$ 47,593.20	\$ 46,279.44	\$ 44,884.08	\$ 43,537.68	\$ 42,174.96					
2019 (300,000) Highway - Paving	\$ 53,407.00	\$ 52,657.00	\$ 51,867.00	\$ 51,037.00									
2020 (4,777,194) EMS Building - other	\$ 295,246.60	\$ 293,685.00	\$ 291,757.00	\$ 289,757.86	\$ 287,634.68	\$ 284,922.28	\$ 281,695.02	\$ 278,020.14					
2021 (250,000) Highway - Paving	\$ 37,435.72	\$ 37,178.58	\$ 36,878.58	\$ 36,542.88	\$ 36,149.92								
2024 Paving Bond & GMT Bridge		\$ 66,206.60	\$ 64,503.64	\$ 62,800.70	\$ 61,097.74	\$ 59,394.80	\$ 57,691.84	\$ 55,986.88					
2024 Dump Truck & Chipper 215,000/5 years		\$ 49,690.80	\$ 48,352.64	\$ 47,014.48	\$ 45,676.32	\$ 44,338.19							
Ambulance - 350,000/10 years		\$ 46,469.50	\$ 45,322.56	\$ 44,175.60	\$ 43,028.66	\$ 41,881.70	\$ 40,734.76	\$ 39,587.80	\$ 38,440.86	\$ 37,293.90	\$ 36,146.96		

Proposed Expense - Bond Plan -

Paving - \$150k - 7years			\$ 21,500.00	\$ 21,500.00	\$ 21,500.00	\$ 21,500.00	\$ 21,500.00	\$ 21,500.00	\$ 21,500.00	\$ 21,500.00			
Dump Truck - \$185k - 5 years				\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00				
Grader - 380k/10 years			\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00

Total Expenses:	\$ 847,030.80	\$ 1,191,101.20	\$ 945,875.48	\$ 869,136.72	\$ 775,765.76	\$ 690,778.05	\$ 583,170.30	\$ 512,269.78					
Carry Forward/Fund Balance	\$ 234,898.50	\$ 173,809.55	\$ 173,809.55	\$ 173,809.55	\$ 173,809.55	\$ 173,809.55	\$ 173,809.55	\$ 173,809.55	\$ 173,809.55				

**TOWN OF CHESTER
WARNING
NOTICE OF TOWN MEETING**

The Legal Voters of the TOWN OF CHESTER are hereby notified and warned to meet at the Chester Town Hall, Second Floor in said Town of Chester on Monday, March 3, 2025, at 6:00 pm., to act on the following Articles. Voting on Article 1, 2, 3 and 4 will be by Australian ballot on March 4, 2025, from 9:00 a.m. to 7:00 p.m. at the Chester Town Hall Second Floor.

- ARTICLE 1:** To elect Town Officials for the ensuing year as provided by the Public Laws of Vermont. Voting by Australian Ballot.
- ARTICLE 2:** Shall general obligation bonds or notes of the Town of Chester in an amount not to exceed Six Hundred Thirty Thousand Dollars (\$630,000), subject to reduction from the receipt of available state and federal grants-in-aid, be issued for the purpose of purchasing a Grader for the highway department in the amount of \$380,000 to be financed for a term of 10 years and paving sections of Flamstead Road in the amount of \$150,000 to be financed for a term of 7 years. This equipment is replacing existing equipment at the end of useful life and are not additions to the town inventory. Voting by Australian Ballot.
- ARTICLE 3:** Shall general obligation bonds or notes of the Town of Chester in an amount not to exceed Two Million Three Hundred Eighty Thousand Dollars (\$2,380,000), subject to reduction from the receipt of available state and federal grants-in-aid, be issued for the purpose of financing the cost of construction for the replacement of the Depot Street Force Main and First Avenue Pump Station. Voting by Australian Ballot.
- ARTICLE 4:** Shall general obligation bonds or notes of the Town of Chester in an amount not to exceed _____ Dollars (\$_____), subject to reduction from the receipt of available state and federal grants-in-aid, be issued for the purpose of financing the purchase of a Solar Field currently located on town property (Jeffery Well site). Voting by Australian Ballot.
- ARTICLE 5:** To see if the Town of Chester will vote to approve borrowing for the purchase of a police cruiser for the Police Department in an amount not to exceed \$70,000 to be financed for a term of 4 years. This equipment is replacing existing equipment at the end of useful life and is not an addition to the town inventory.
- ARTICLE 6:** Shall the voters establish a Housing Reserve Fund as a means to receive ongoing sources of funding to support the preservation and production of housing and increase opportunities for families and individuals to access affordable homes in Chester.
- ARTICLE 7:** To see if the Town will vote to exempt from municipal and education taxes, for a period of five years, 100% of the Fair Market Value of lands and buildings occupied by the Gassetts Grange #327. The municipal taxes in 2024 for the Gassetts Grange #327 were \$1,215.00, and \$2,180.00 for Education.
- ARTICLE 8:** To see if the Town will vote to exempt from municipal and education taxes, for a period of five years, 100% of the Fair Market Value of lands and buildings occupied by the Chester Rod & Gun Club. The municipal taxes in 2024 for the Chester Rod & Gun Club were \$1,869.00, and \$3,354.00 for Education.
- ARTICLE 9:** To see if the Town will vote to exempt from municipal and education taxes, for a period of five years, 100% of the Fair Market Value of lands and buildings occupied by the Green Mountain Softball, Inc. The municipal taxes in 2024 for the Green Mountain Softball, Inc. were \$772.00, and \$1,386.00 for Education.
- ARTICLE 10:** To see if the Town will vote to raise \$_____ to be paid to the Chester Town

Treasurer on September 16, 2025, to pay current expenses and any part of the Town's indebtedness.

- ARTICLE 11:** *Shall the Town appropriate the sum of THIRTEEN THOUSAND EIGHT HUNDRED AND SEVEN DOLLARS (\$13,807) to help support the home health, maternal and child health, and hospice care provided in patients' homes and in community settings by the Visiting Nurse Association & Hospice of VT and NH, in accordance with 24 V.S.A. §2691?*
- ARTICLE 12:** Shall the Town appropriate the sum of THREE THOUSAND AND FORTY FOUR DOLLARS (\$3,044) to help support outpatient, mental health and substance abuse services by the staff of Health Care and Rehabilitation Services, Inc, in accordance with 24 V.S.A. §2691?
- ARTICLE 13:** Shall the Town appropriate the sum of THREE THOUSAND FORTY DOLLARS (\$3,040) to Southeastern Vermont Community Action (SEVCA) to assist Chester in responding to the emergency needs of the community and providing all available and applicable services to families and individuals in need, in accordance with 24 V.S.A. §2691?
- ARTICLE 14:** Shall the Town of Chester appropriate the sum of NINE HUNDRED DOLLARS (\$900) to the Women's Freedom Center for general budget support to provide services to women and their children who are experiencing emotional, physical and/or sexual abuse and are residents of the Town, in accordance with 24 V.S.A. §2691?
- ARTICLE 15:** Shall the Town raise and appropriate the sum of ONE THOUSAND TWO HUNDRED DOLLARS (\$1,200.00) for the support of Senior Solutions (formerly Council on Aging for Southeastern Vermont) for help to support seniors and their families who are trying to remain at home and not be placed in a nursing home, in accordance with 24 V.S.A. §2691?
- ARTICLE 16:** Shall the Town of Chester appropriate the sum of \$2,250 (two thousand two hundred fifty dollars) for the support of the MOOver Rockingham to provide transit services to the residents of the Town of Chester, in accordance with 24 V.S.A. §2691?
- ARTICLE 17:** Shall the Town of Chester appropriate the sum of \$800 (eight hundred dollars) to support Windsor County Mentors, for youth mentoring services provided to children in Windsor County, in accordance with 24 V.S.A. §2691?
- ARTICLE 18:** Shall the Town of Chester appropriate the sum of \$400 (four hundred dollars) to Green Mountain RSVP & Volunteer Center of Windsor County to develop opportunities for people age 55 and older to positively impact the quality of life in the community of Chester through volunteer service, in accordance with 24 V.S.A. §2691?
- ARTICLE 19:** Shall the Town appropriate the sum of ONE THOUSAND EIGHT HUNDRED DOLLARS (\$1,800.00) toward the support of the Community Cares Network of Chester and Andover, Inc. a non-profit organization which provides services to senior citizens, helping them to stay in their homes longer safely, in accordance with 24 V.S.A. §2691?
- ARTICLE 20:** To see if the Town of Chester will appropriate the sum of THREE THOUSAND DOLLARS (\$3,000) to assist in the services of the Chester-Andover Family Center for individuals and families in need, in accordance with 24 V.S.A. §2691?
- ARTICLE 21:** Shall the Town of Chester appropriate the sum of \$4,000 (four thousand dollars) to Meals on Wheels of Greater Springfield, Inc. for continued support and services to the citizens of the Town of Chester in accordance with 24 V.S.A. § 2691?
- ARTICLE 22:** Shall the Town appropriate the sum of FIVE THOUSAND FIVE HUNDRED

SEVENTY DOLLARS (\$5,570) to Neighborhood Connections, Inc. and Mountain Town Connector to cover the cost of providing services in Chester in accordance with 24 V.S.A. §2691?

Dated at Chester, Vermont on this 17th day of January 2025.

_____/s/ Arne Jonynas, Chairman

_____/s/ Lee Gustafson

_____/s/ Tim Roper

_____/s/ Peter Hudkins

_____/s/ Arianna Knapp

PAID HOLIDAYS

The Town has fourteen paid holidays each year.

HOLIDAYS		
New Year's Day	Independence Day	Thanksgiving Day
Martin Luther King, Jr. Day	Labor Day	Day after Thanksgiving
President's Day	Columbus Day	Christmas Day
Memorial Day	Veterans Day	*Day before or after
Juneteenth		Christmas

*Determined each year.

PROCEDURES

1) Holiday Schedules:

- a) If the holiday falls on a Saturday, it will be observed the preceding Friday. If the holiday falls on a Sunday, it will be observed the following Monday.
- b) Holiday pay only applies to the day the Town observes the holiday.

2) Holiday Pay:

- a) Employees will receive holiday leave pay for the number of hours in the employee's typical workday on which the holiday falls, at the employee's regular pay rate.
- b) Holiday pay for hours worked will be counted when determining overtime compensation.
- c) Holiday leave that an employee does not work may be included in calculating overtime when the overtime is required and/or approved by a supervisor.
- d) Part-time employees will receive prorated holiday leave pay based on the number of hours they are regularly scheduled to work on that day.

3) Eligibility for Holiday Pay:

- a) Employees on scheduled PTO, jury duty, or bereavement leave on a day that a holiday falls will also be eligible for the holiday.
- b) Nonexempt employees who are required to work on a holiday will be paid at one and one-half times their regular pay rate in addition to the number of hours in the employee's typical workday on which the holiday falls.
- c) If a holiday falls on a regularly scheduled day off, the holiday may be used as a floating holiday. Otherwise, the holiday will be paid as the number of hours in the employee's typical workday on which the holiday falls. A request for this time must be submitted to your department manager in writing and forwarded to the HR Associate.

PHYSICAL FITNESS BENEFIT

If the employee is a member of a physical fitness center or program the Town of Chester will pay one month of an individual membership per quarter, up to \$75.00. Payment for each quarter will not be made until the calendar quarter has been completed and approval by the Town Manager has been given. Proof of membership with receipt is required.

Town of Chester, Vermont
2025 General Fund Budget
Draft 01.09.2025

Account	2023 Actual	2024 Actual	2024 Budget	2025 Budget	Budget Notes
01-01-1 Taxes					
01-01-17-00.00 Current Taxes	9,168,347.71	3,984,521.42	3,955,063.00		removed school numbers
01-01-17-00.10 Delinquent Taxes	61,951.03	(1,269.43)	-		
01-01-17-00.20 Penalty & Interest	80,502.36	91,140.55	83,000.00	83,000.00	
01-01-17-01.00 Railroad Tax	1,034.77	1,552.16	1,000.00	1,000.00	
01-01-17-01.03 Land Use	161,463.00	170,204.00	160,000.00	170,000.00	
01-01-17-01.06 Pilot Program	12,919.45	13,326.43	12,000.00	13,000.00	
01-01-1 Taxes Total	9,486,218.32	4,259,475.13	4,211,063.00	267,000.00	
01-02 Licenses, Permits & Fees					
01-02-15-00.01 Liquor License	925.00	1,410.00	1,100.00	1,100.00	
01-02-15-00.02 Fish & Game	97.00	159.00	50.00	50.00	
01-02-15-00.03 Dog Licenses	901.00	923.00	1,200.00	1,200.00	
01-02-15-00.04 Other Licenses	425.00	590.00	500.00	500.00	
01-02-15-00.06 Motor Vehicle Reg.	201.00	177.00	200.00	200.00	
01-02-18-00.01 Planning/Zoning	9,423.70	4,816.00	8,000.00	8,000.00	
01-02-18-00.02 Short Term Rental Fee	14,250.00	33,654.00	15,000.00	30,000.00	
Total Permits & Fees Total	26,222.70	41,729.00	26,050.00	41,050.00	37%
01-03 General Govt.					
01-03-15-00.11 Recording Fees	30,660.00	26,320.00	40,000.00	30,000.00	
01-03-15-00.17 911 House Numbers	34.25	718.29	50.00	50.00	
01-03-15-00.18 Clerk Fees	5,232.00	3,888.00	6,500.00	6,500.00	
01-03-15-00.19 Miscellaneous	3,117.68	583.55	2,500.00	2,500.00	
01-03-15-00.41 Tax Sale Admin.	2,530.00	-	2,000.00	2,000.00	
01-03-15-00.70 Solar Field Rent	6,000.00	6,000.00	6,000.00	6,000.00	
01-03-15-00.71 Insurance Refund	-	620.60	-	-	
01-03-15-01.53 Income - Interest	58,097.99	78,965.35	60,000.00	75,000.00	
water/sewer Admin Exp.				18,800.00	2% combined
Total Government Revenue	105,671.92	117,095.79	117,050.00	140,850.00	17%
01-04-2 Public Safety Income					
01-04-21 Police Department					
01-04-21-01.00 Court Fees	43,128.90	90,152.31	60,000.00	70,000.00	
01-04-21-03.00 Other Income-Police	7,258.80	51,141.25	5,000.00	30,000.00	
01-04-21-05.01 PD Services - OKEMO	16,800.00	32,000.00	25,000.00	30,000.00	
01-04-21-05.02 PD Services - Other	670.00	-	40,000.00	-	
01-04-21-05.03 Payroll for Services	-	12,122.34	-	-	
01-04-21 Polic Dept. Total	67,857.70	185,415.90	130,000.00	130,000.00	0%
01-04-22 Fire Department					
01-04-22-03.00 Other Income-Fire	-	8,148.55	2,000.00	-	
01-04-22-02.00 Hazmat Income	46,808.66	(620.60)	-	-	
01-04-22-05.00 Andover-Fire	-	-	-	-	
01-04-22 Fire Department Total	46,808.66	7,527.95	2,000.00	-	
01-04-23 Ambulance Service					
01-04-23-01.00 Revenues-Ambulance	153,081.49	191,598.99	150,000.00	240,000.00	
01-04-23-03.00 Other Income	2,391.30	7,524.87	3,500.00		
Transfer Income				60,000.00	
01-04-23-04.00 Training Income	200.00	8,663.00	-	10,000.00	
01-04-23 Ambulance Service Total	155,672.79	207,786.86	153,500.00	310,000.00	50%
01-04-26 Communication					

Town of Chester, Vermont
2025 General Fund Budget
Draft 01.09.2025

Account	2023 Actual	2024 Actual	2024 Budget	2025 Budget	Budget Notes	
01-04-26-01.00	Tower Rent	68,304.57	75,214.41	69,000.00	69,000.00	
01-04-26-02.00	Tower Electric	-	956.26	-		
01-04-26-05.00	Andover Dispatch Fee	-	-	-		
01-04-26 Communication Total		68,304.57	76,170.67	69,000.00	69,000.00	
01-04-27-05.00	Andover Assessment	75,599.18	83,633.12	83,633.12	100,400.00	
Total Public Safety Income:		414,242.90	560,534.50	438,133.12	609,400.00	
01-05-3 Public Works Income						
01-05-31 Highway						
01-05-31-11.01	Diesel/Gasoline - Ambulan	2,400.10	3,459.10	2,500.00	3,500.00	
01-05-31-11.02	Diesel/Gasoline - Fire	2,729.50	2,956.91	3,000.00	3,000.00	
01-05-31-11.03	Diesel/Gasoline - Police	17,576.86	18,491.04	15,000.00	17,000.00	
01-05-31-11.04	Diesel/Gasoline Sale:Scho	31,404.27	34,570.81	32,000.00	32,000.00	
01-05-31-11.05	Diesel/Gasoline - Sewer	2,006.56	2,509.87	2,000.00	2,000.00	
01-05-31-11.06	Diesel/Gasoline - Water	1,941.40	1,168.17	2,000.00	2,000.00	
01-05-31-12.00	Sale/Material	-	997.20	-		
01-05-31-13.00	State Aid	317,186.38	220,002.83	216,000.00	216,000.00	
01-05-31-14.00	Other Income-Highway	5,056.24	1,080.53	-		
01-05-31-15.00	Paving Grant	-	-	-		
01-05-31-16.00	Prior Year HW Surplus	-	-	80,000.00	94,000.00	
01-05-31 Highway Total		380,301.31	285,236.46	352,500.00	369,500.00	
Total Public Works Income		380,301.31	285,236.46	352,500.00	369,500.00	
01-07-51 Recreation						
01-07-51-00.09	Andover	4,500.00	4,500.00	4,500.00	4,500.00	
01-07-51-00.14	Fundraising	-	-			
01-07-51-00.23	Pool Income	2,402.00	2,460.00	3,000.00	3,000.00	
01-07-51-00.29	Pavillion Rental	165.00	275.00	300.00	300.00	
01-07-51-00.33	Other Income	-	-	-		
01-07-51-00.36	League Fees	675.00	1,265.00	500.00	500.00	
01-07-51-00 Recreation Total		7,742.00	8,500.00	8,300.00	8,300.00	
01-07-51-10 Seasonal Sports & Camps						
01-07-51-10.03	Start Smart Camp	-	-	-		
01-07-51-10.11	Sports for Squirts	127.50	-	150.00	150.00	
01-07-51-10.12	Baseball	2,506.00	3,680.40	2,500.00	2,500.00	
01-07-51-10.13	Black Fly Camp	1,120.00	7,322.50	1,300.00	1,300.00	
01-07-51-10.16	Fall Soccer	2,726.00	3,327.00	2,500.00	2,500.00	
01-07-51-10.18	Soccer Camps	1,556.00	465.00	1,500.00	1,500.00	
01-07-51-10.19	GM Sports Camp	45.00	-	500.00	500.00	
01-07-51-10.20	Basketball	3,565.00	1,345.35	1,500.00	1,500.00	
01-07-51-10.21	Girl Basketball Camp	-	-	-		
01-07-51-10.22	Boys & Girls Basketball Camp	-	160.00	-		
01-07-51-10.25	Gymnastics/Dance	-	-	600.00	600.00	
01-07-51-10.27	Volleyball	-	-	300.00	300.00	
01-07-51-10.31	Track & Field	20.00	10.00	-		
01-07-51-10.41	Baseball Camp	-	-	-		
01-07-51-10.43	Tennis Camp	-	-	100.00	100.00	
01-07-51-10.52	Wrestling	249.35	155.00	800.00	800.00	
01-07-51-10.53	Climbing Team	190.00	-	-	-	
01-07-51-10.54	Wall Climbing	100.00	-	200.00	200.00	
01-07-51-10 Sports & Camps Total		12,204.85	16,465.25	11,950.00	11,950.00	
01-07-51 Recreation Total		19,946.85	24,965.25	20,250.00	20,250.00	

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01-07-52 Parks & Cemeteries						
01-07-52-00.21	Sale - Lots	2,100.00	3,300.00	3,000.00	3,000.00	
01-07-52-00.22	Grave Preparation	7,250.00	5,167.00	6,000.00	6,000.00	
01-07-52-00.23	Cemetery Funds	4,180.15	26,118.32	3,500.00	3,500.00	
01-07-52-00.25	Perpetual Care	1,750.00	2,750.00	2,500.00	2,500.00	
01-07-52-00.26	Other Income	29,000.00	14,995.00	-	-	Transfer from Trustees
01-07-52-00.40	Town Hall Rental	1,250.00	1,675.00	500.00	500.00	
01-07-52 Parks & Cemeteries Total		45,530.15	54,005.32	15,500.00	15,500.00	
01-08-15 Other income						
01-08-15-11.00	Poor Funds	250.77	411.39	1,000.00	1,000.00	
01-08-15-12.00	Cyprus Minerals	2,180.33	3,576.82	2,000.00	3,000.00	
01-08-15-13.00	School Refund Income	1,387.73	56,682.38	30,000.00	55,000.00	
01-08-15-15.00	Other Income	5,550.00	1,890.96	-	1,500.00	
01-08-15 Other Income		9,368.83	62,561.55	33,000.00	60,500.00	
Total Revenues		10,487,502.98	5,405,603.00	5,213,546.12	1,524,050.00	
EXPENSES:						
SELECTBOARD PAYROLL						
01-10-11-10.00	Selectboard Salaries	7,500.00	7,500.00	7,500.00	7,500.00	
01-10-11-11.00	Social Security	573.75	533.85	573.75	573.75	
TOTAL SELECTBOARD PAYROLL		8,073.75	8,033.85	8,073.75	8,073.75	
SELECTBOARD OTHER EXPENSES						
01-10-11-21.00	Expenses	10.00	341.34	1,500.00	1,500.00	
TOTAL SELECTBOARD OTHER EXPENSES		10.00	341.34	1,500.00	1,500.00	
TOTAL SELECTBOARD EXPENSES		8,083.75	8,375.19	9,573.75	9,573.75	
TOWN MANAGER PAYROLL						
01-10-12-10.00	Manager Salary	97,114.40	107,635.18	92,000.00	99,500.00	1 FT
01-10-12-11.00	Social Security	7,636.84	8,557.39	7,038.00	7,611.75	
01-10-12-14.00	Medical Insurance	19,761.60	21,618.96	21,650.00	24,258.84	
01-10-12-15.00	STD, LTD, Life insurance	474.96	474.96	358.00	836.21	
01-10-12-16.00	Retirement	7,882.49	10,314.79	7,015.00	8,581.88	
TOTAL TOWN MANAGER PAYROLL		132,870.29	148,601.28	128,061.00	140,788.68	
TOWN MANAGER OTHER EXPENSES						
01-10-12-21.00	Expenses	3,269.47	1,376.41	3,000.00	1,500.00	
01-10-12-22.00	Education/Training	2,347.40	797.30	2,000.00	1,000.00	
01-10-12-23.00	Employee Appreciation Expense	-	4,721.10	2,000.00	4,500.00	
TOTAL TOWN MANAGER OTHER EXPENSES		5,616.87	6,894.81	7,000.00	7,000.00	
TOTAL TOWN MANAGER EXPENSES		138,487.16	155,496.09	135,061.00	147,788.68	9%
TOWN ADMINISTRATION PAYROLL						
01-10-15-10.00	Elections Payroll	276.78	657.80	1,100.00	500.00	
01-10-15-10.01	Payroll	200,843.11	199,872.86	203,000.00	222,000.00	3 FT, 1 PT Finance
01-10-15-10.11	Treasurer	3,947.49	4,169.62	4,120.00	4,260.00	
01-10-15-11.00	Social Security	18,735.33	19,586.25	15,844.68	16,983.00	
01-10-15-13.00	Workers' Comp	-	0.00	-	-	
01-10-15-14.00	Medical Insurance	38,348.40	40,157.24	32,400.00	27,720.00	
01-10-15-15.00	STD, LTD, Life insurance	1,206.76	1,086.63	1,074.00	1,777.00	
01-10-15-16.00	Retirement	10,533.93	14,554.36	13,702.50	15,262.50	

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TOTAL TOWN ADMINISTRATION PAYROLL	273,891.80	280,084.76	271,241.18	288,502.50	
ADMINISTRATION OTHER EXPENSES					
01-10-15-21.00	General Supplies	9,709.93	7,597.59	9,000.00	9,000.00
01-10-15-21.01	911 House Numbers	-	0.00	-	-
01-10-15-21.02	Elections Expense	1,439.15	1,528.96	4,000.00	1,500.00
01-10-15-22.00	Training	3,484.53	2,134.09	3,000.00	3,000.00
01-10-15-23.00	Equipment	27,582.84	32,982.38	27,000.00	39,000.00
01-10-15-25.00	VT State Treasurer	-	-	-	-
01-10-15-26.00	Postage	6,040.90	6,876.10	7,500.00	7,500.00
01-10-15-27.00	Notices	2,149.50	6,288.63	4,000.00	6,000.00
01-10-15-27.01	Town Report	2,857.00	2,753.00	3,000.00	3,000.00
01-10-15-34.00	Telephone	12,873.56	13,009.26	11,000.00	11,000.00
01-10-15-37.00	Computer Service	18,197.03	10,831.35	7,000.00	5,000.00
01-10-15-37.01	Record Restoration	85.27	90.25	1,000.00	1,000.00
01-10-15-37.02	Website	686.50	708.20	500.00	1,000.00
01-10-15-37.03	NEMRC Software	1,184.24	2,387.70	2,100.00	3,200.00
01-10-15-37.05	SAPA	-	-	2,000.00	2,000.00
01-10-15-37.06	Municipal Music License	553.00	1,191.00	550.00	600.00
01-10-15-37.07	Contracted Services	5,145.00	2,700.00	-	2,500.00
01-10-15-40.00	VLCT	5,062.00	5,217.00	5,217.00	5,300.00
01-10-15-55.00	Chamber of Commerce	149.00	175.00	150.00	180.00
01-10-15-56.00	Legal	8,184.49	10,265.36	10,000.00	10,000.00
01-10-15-57.00	Annual Audit	28,200.00	28,800.00	20,000.00	25,000.00
01-10-15-57.01	Federal Audit	9,000.00	-	-	-
01-10-15-82.00	TAN Interest	17,404.00	59,796.58	2,500.00	5,000.00
01-10-15-83.00	Service Charge	5,026.89	4,965.08	4,000.00	4,000.00
01-10-15-99.00	Unclassified	4,534.11	2,602.85	500.00	500.00
TOTAL ADMINISTRATION OTHER EXPENSES	169,548.94	202,900.38	124,017.00	145,280.00	
TOTAL ADMINISTRATION EXPENSE	443,440.74	482,985.14	395,258.18	433,782.50	9%
Listers Payroll					
01-10-16-10.00	Salaries	30092.78	41,609.80	37,000.00	70,000.00
01-10-16-11.00	Social Security	2302.13	3,249.76	2,830.50	5,355.00
01-10-16-14.00	Health Insurance	-	3,590.33	-	8,633.04
01-10-16-15.00	STD, LTD, Life insurance	-	63.53	-	270.26
01-10-16-16.00	Retirement Insurance	-	516.30	-	2,062.50
Total Listers Payroll	32394.91	49,029.72	39,830.50	86,320.80	2 PT, 1 FT split with zoning
LISTERS OTHER EXPENSE					
01-10-16-21.00	General Expense	8,767.04	10,196.83	8,000.00	8,000.00
01-10-16-22.00	Training	-	198.00	500.00	500.00
01-10-16-22.01	Travel	-	-	500.00	500.00
01-10-16-23.00	Equipment	-	-	1,500.00	1,500.00
01-10-16-37.00	Computer Service	5,044.88	1,830.95	2,000.00	2,000.00
01-10-16-37.01	NEMRC Contract Services	8,288.75	4,930.00	5,000.00	5,000.00
01-10-16-56.00	Legal	-	0.00	500.00	500.00
TOTAL LISTERS OTHER EXPENSE	22,100.67	17,155.78	18,000.00	18,000.00	
TOTAL LISTERS EXPENSE	54,495.58	66,185.50	57,830.50	104,320.80	45%
TAX EXPENSE					
01-10-17-25.00	Tax Billing	-	-	-	-
01-10-17-27.00	Advertising	4,620.00	1,120.00	2,500.00	1,200.00
01-10-17-37.02	State Appeals Decisions	-	-	-	-

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01-10-17-56.01	Tax Sale Service	-	0.00	500.00	500.00	
01-10-17-63.00	Abatement/Purchase	33.11	10,889.57	-	-	
TOTAL TAX EXPENSE		4,653.11	12,009.57	3,000.00	1,700.00	
PLANNING & ZONING PAYROLL						
01-10-18-10.00	Salary	76,386.58	89,178.24	80,000.00	81,000.00	1 FT, 1 FT split with Listers
01-10-18-10.11	DRB Salaries	2,500.00	3,000.00	2,500.00	2,500.00	
01-10-18-10.12	Planning Salaries	2,500.00	2,000.00	2,500.00	2,500.00	
01-10-18-11.00	Social Security	6,497.62	7,770.18	6,120.00	6,196.50	
01-10-18-14.00	Medical Insurance	4,849.26	9,191.51	10,700.00	15,539.50	
01-10-18-15.00	STD, LTD, Life insurance	284.08	387.12	358.00	857.00	
01-10-18-16.00	Retirement	3,014.58	1,316.33	5,400.00	5,568.75	
TOTAL PLANNING & ZONING PAYROLL		96,032.12	112,843.38	107,578.00	114,161.75	6%
PLANNING & ZONING OTHER EXPENSES						
01-10-18-21.00	Enforcement	1,104.81	0.00	2,000.00	2,000.00	
01-10-18-21.01	Supplies	352.43	358.23	500.00	500.00	
01-10-18-21.02	Printing	-	467.00	-	-	
01-10-18-22.00	Travel/Training	184.00	580.75	500.00	500.00	
01-10-18-23.00	Computer	2,433.63	2,688.50	-	-	
01-10-18-27.00	Notices	5,342.25	-	3,500.00	3,500.00	
01-10-18-27.01	PC Expenses	-	-	1,000.00	1,000.00	
01-10-18-27.02	Housing Commission Expenses	-	6,500.00	2,000.00	-	
01-10-18-29.00	Short Term Rental	7,620.14	3,906.50	4,000.00	4,000.00	
	Transfer to Housing Trust Fund				24,000.00	
01-10-18-40.01	Regional Planning Dues	3,906.50	-	4,000.00	4,207.00	
01-10-18-56.00	Legal	15,902.14	23,285.78	2,000.00	5,000.00	
TOTAL PLANNING & ZONING OTHER EXPENSES		36,845.90	37,786.76	19,500.00	44,707.00	
TOTAL PLANNING & ZONING EXPENSES		132,878.02	150,630.14	127,078.00	158,868.75	20%
INSURANCE EXPENSE						
01-10-19-11.00	Social Security	-	107.34	-	-	
01-10-19-12.00	Unemployment	2,272.00	2,388.00	2,800.00	2,800.00	
01-10-19-13.00	Workman's Comp	86,797.10	89,572.94	82,156.00	88,155.00	
01-10-19-14.00	Medical Ins	8,705.60	7,894.45	10,000.00	10,000.00	
01-10-19-16.00	Retirement	-	-			
01-10-19-18.00	Coinsurance	111,433.27	110,782.73	112,000.00	112,000.00	
01-10-19-19.00	Wellness Program	-	450.00	500.00	500.00	
01-10-19-50.00	Property/Liab.	120,752.00	121,173.46	127,000.00	130,485.00	
TOTAL INSURANCE EXPENSE		329,959.97	332,368.92	334,456.00	343,940.00	3%
01-11-21 Police Expense						
01-11-21-10	Police Payroll	-	-	-		
01-11-21-10.00	Salary	448,068.28	508,209.76	500,000.00	535,000.00	5 FT Officers, 1 FT Admin, 1 PT off.
01-11-21-10.11	Police OT	46,264.61	43,169.30	20,000.00	25,000.00	
01-11-21-10.21	PD Services - OKEMO	15,690.00	20,400.00	1,000.00	1,000.00	
01-11-21-10.22	PD Services - Other	495.00	9,552.36	1,000.00	1,000.00	
01-11-21-10.23	Payroll for Services	-	629.07	-		
01-11-21-10.26	Core Payroll	3,218.75	1,379.04	2,000.00	2,000.00	
01-11-21-11.00	Social Security	39,316.03	46,572.18	39,780.00	42,840.00	
01-11-21-13.00	Worker's Comp	-	-	-	-	
01-11-21-14.00	Medical Insurance	53,213.05	63,206.45	68,735.00	66,764.00	
01-11-21-15.00	STD, LTD, Life insurance	1,851.29	2,277.42	2,148.00	3,965.00	
01-11-21-16.00	Retirement	36,286.99	50,121.53	38,000.00	47,437.50	
01-11-21-10 Total Police Payroll		644,404.00	745,517.11	672,663.00	725,006.50	

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01-11-21-17.00	Uniforms	7,570.27	4,076.79	5,500.00	5,500.00	
01-11-21-21.00	Supplies	8,115.06	4,452.70	8,000.00	8,000.00	
01-11-21-21.01	DARE	-	329.84	300.00	300.00	
01-11-21-22.00	Training	2,593.70	5,080.60	5,000.00	5,000.00	
01-11-21-22.01	Travel	22.00	66.46	1,000.00	1,000.00	
01-11-21-23.00	Equipment	19,222.79	14,909.74	16,000.00	19,000.00	rifles 8000, shotguns 2800, ammo 1200, 1000 outfit, 3000 vests
01-11-21-23.01	Finger Print Machine	-	2,806.00	-	3,000.00	
01-11-21-29.01	MDC	-	-	-	-	
01-11-21-29.02	Watch Guard	324.00	-	3,000.00	6,000.00	
01-11-21-34.00	Telephone	4,949.36	4,988.28	6,000.00	6,000.00	
01-11-21-37.00	Computer Services	15,388.16	12,284.62	22,000.00	10,000.00	
01-11-21-37.03	Contracted Services	843.90	5,480.81	200.00	5,000.00	
01-11-21-40.00	Police Association	515.00	610.00	900.00	900.00	
01-11-21-56.00	Attorney	14,996.57	2,680.60	5,000.00	5,000.00	
01-11-21-56.01	Consulting	85.00	-	-	-	
01-11-21-68.00	Vehicles-Rep. & Maint	17,051.22	12,164.33	15,000.00	15,000.00	
01-11-21-78.00	Gasoline	17,576.86	18,409.58	17,000.00	18,000.00	
01-11-21-90.00	Capital Plan Contribution	-	32,450.00	32,450.00	32,450.00	
	01-11-21 Police Expense	109,253.89	120,790.35	137,350.00	140,150.00	
	01-11-21 Total Police Expense	753,657.89	866,307.46	810,013.00	865,156.50	6%
	01-11-22 Fire Department					
01-11-22-10.00	Salaries	100,707.84	94,257.01	107,000.00	110,000.00	1 PT Chief + PT on call
01-11-22-10.01	Hazmat/Special Detail	1,527.59	-	2,000.00		
01-11-22-11.00	Social Security	7,704.33	7,735.76	8,185.50	8,415.00	
01-11-22-13.00	Workers Comp	-	-	-	-	
01-11-22-14.00	Health Insurance		2,130.57		6,907.00	
01-11-22-17.00	Uniforms	27,016.44	2,327.50	3,750.00	3,750.00	
01-11-22-21.00	Supplies	2,274.78	2,078.76	1,750.00	1,750.00	
01-11-22-22.00	Training	11,514.31	6,896.29	8,500.00	8,000.00	
01-11-22-22.01	Physicals	3,465.00	2,805.00	3,800.00	3,500.00	
01-11-22-34.00	Phone/Ipad/Data Link	-	-	1,000.00	500.00	
01-11-22-37.00	Contract Services	237.50	2,633.53	-	3,150.00	
01-11-22-40.00	Association Dues	649.02	350.00	2,500.00	2,250.00	
01-11-22-60.00	Hydrants	160.00	-	-	-	
01-11-22-66.00	Equipment	31,533.39	27,148.85	38,000.00	38,000.00	
01-11-22-66.01	Foam Expense	2,065.50	-	2,000.00	1,500.00	
01-11-22-67.00	Radio Maintenance	6,910.10	290.00	3,000.00	-	
01-11-22-67.01	Building Maintenance	16.55	68.12	-	-	
01-11-22-67.02	Equipment Maintenance	6,505.34	10,525.82	10,500.00	10,500.00	
01-11-22-68.00	Vehicle Maintenance	12,185.01	8,813.97	10,750.00	12,500.00	
01-11-22-76.00	Capital Transfer	56,049.72	56,665.14	56,665.14	55,370.00	
01-11-22-90.00	Bond Transfer	-	-	-		
01-11-22-79.00	Gasoline/Diesel	2,738.54	2,956.91	2,000.00	2,000.00	
	01-11-22 Fire Department Totals:	273,260.96	227,683.23	261,400.64	268,092.00	2%
	01-11-23 Ambulance					
01-11-23-10.00	Salaries	129,339.31	139,010.24	120,000.00	130,000.00	1 FT + PT on call pay
01-11-23-10.01	Ambulance Chief	55,353.48	69,653.72	65,000.00	72,000.00	1 FT
01-11-23-10.02	Ambulance Overtime	4,607.19	-	-		
	Transfer Salaries				25,000.00	
01-11-23-11.00	Social Security	14,665.72	16,380.34	14,152.50	17,365.50	

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01-11-23-13.00					
01-11-23-13.00					
01-11-23-14.00					
01-11-23-15.00					
01-11-23-16.00					
01-11-23-17.00					
01-11-23-19.00					
01-11-23-19.01					
01-11-23-21.00					
01-11-23-21.01					
01-11-23-22.00					
01-11-23-23.00					
01-11-23-34.00					
01-11-23-37.00					
01-11-23-37.01					
01-11-23-37.02					
01-11-23-50.03					
01-11-23-66.00					
01-11-23-67.00					
01-11-23-68.00					
01-11-23-78.00					
01-11-23 Ambulance Totals	275,506.40	324,939.53	295,798.00	408,566.00	28%
01-11-26 Communications					
01-11-26-10.00					
01-11-26-34.01					
01-11-26-34.02					
01-11-26-34.03					
01-11-26-67.00					
01-11-26 Communication Totals	53,385.65	79,573.55	107,000.00	122,139.00	12%
01-11-27 Town Constable					
01-11-27-22.00					
01-11-27 Town Constable Totals	-	-	20.00	20.00	
01-12-3 Public Works					
01-12-31 Highway					
01-12-31-10.11					8 FT + 2 FT split with cemetery
01-12-31-10.12					
01-12-31-11.00					
01-12-31-13.00					
01-12-31-14.00					
01-12-31-15.00					
01-12-31-16.00					
01-12-31-17.00					
01-12-31-21.00					
01-12-31-21.01					
01-12-31-22.00					
01-12-31-30.01					
01-12-31-30.02					
01-12-31-31.00					
01-12-31-34.00					

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Account	2023 Actual	2024 Actual	2024 Budget	2025 Budget	Budget Notes	
01-12-31-37.01	Contract Service	6,320.00	11,117.50	10,000.00	10,000.00	trees, street sweeping
01-12-31-37.02	Mowing	1,354.44	-	3,500.00	3,000.00	
01-12-31-58-00	Gravel Pit Installation	-	-	-		
01-12-31-37.03	ComputerService	1,216.77	290.51	-		
01-12-31-56-01	Act 250/Extraction Start	-	-	-		
01-12-31-60.00	Culverts	10,818.60	10,330.74	13,000.00	13,500.00	
01-12-31-66.01	Tools/Equipment	4,967.03	3,335.57	5,000.00	5,000.00	
01-12-31-66.02	Equipment	13,851.05	12,005.96	15,000.00	15,000.00	
01-12-31-66.03	Chains & Blades	23,090.58	24,623.73	20,000.00	20,000.00	
01-12-31-67.00	Communications	-	1,840.50	1,000.00	1,000.00	
01-12-31-68.00	Vehicle Maintenance	117,791.80	101,614.57	85,000.00	100,000.00	Tires, Excavator, mower head
01-12-31-69.00	Garage Maint.	16,874.86	4,233.92	7,500.00	5,000.00	
01-12-31-70.01	Gravel	46,427.40	65,381.38	50,000.00	30,000.00	mud season
01-12-31-70.03	Rip Rap	4,560.00	4,606.00	8,000.00	6,000.00	
01-12-31-71.00	Salt	60,425.77	44,053.72	60,000.00	50,000.00	
01-12-31-72.00	Sand	72,616.00	-	65,000.00	35,000.00	4000 yards crushed
01-12-31-73.00	Calcium Chloride	4,838.00	9,440.00	8,000.00	10,000.00	
01-12-31-74.01	Bond Plan Transfer-Paving	199,983.15	198,667.47	198,667.47	259,029.88	
01-12-31-74.02	Hot Mix	2,107.84	2,371.09	4,000.00	6,000.00	
01-12-31-75.00	General Road Permits	2,300.00	1,800.00	2,500.00	2,500.00	
01-12-31-76.00	Capital Plan Transfer Sid	175,329.50	160,969.28	160,969.28	138,539.50	
01-12-31-77.00	Bridge Material	18,521.96	16,974.22	40,000.00	30,000.00	Colburn, Kingsbury
01-12-31-79.00	Diesel/Gas	180,778.92	140,650.14	120,000.00	120,000.00	
01-12-31-80.00	Truck Replacement	-	-	-	-	
01-31-31-81.00	Paving	-	-	-	-	
01-12-31 Highway Total		1,716,975.25	1,684,307.79	1,742,664.75	1,778,685.13	
Highway Total Expenses		1,716,975.25	1,684,307.79	1,742,664.75	1,778,685.13	
Highway Total Revenue		380,301.31	285,236.46	352,500.00	369,500.00	
Net Highway Budget to be raised:			1,399,071.33	1,390,164.75	1,409,185.13	1%
01-12-32 Solid Waste						
01-12-32-37.02	Transfer Station	70,000.00	35,000.00	35,000.00	35,000.00	
01-12-32-95.00	Green Up Day	1,214.40	1,027.75	1,000.00	1,000.00	
01-12-32 Solid Waste Total		71,214.40	36,027.75	36,000.00	36,000.00	
01-13-41 Health & Welfare						
01-13-41-10.00	Health Officer Salary	200.00	-	-	-	
01-13-41-11.00	Social Security	14.87	-	-	-	
01-13-41-22.00	Training	-	-	-	-	
01-13/41-55.00	Animal Care		565.00			
01-13-41-56.00	Legal	1,551.85	-	1,000.00	1,000.00	
01-13-41 Health & Welfare Totals		1,766.72	565.00	1,000.00	1,000.00	
01-14-51 Recreation						
01-14-51-10.00	Rec. Payroll	68,881.48	73,428.44	71,400.00	74,000.00	FT
01-14-51-10.01	Lifeguard Payroll	13,918.51	13,636.38	19,000.00	19,000.00	
01-14-51-11.00	Social Security	6,205.04	6,659.64	5,462.10	5,661.00	
0114-51-13-00	Worker's Comp	-	-	-		
01-14-51-14.00	Medical Insurance	21,408.40	21,618.96	21,619.00	21,619.00	
01-14-51-15.00	STD, LTD, Life insurance	397.20	434.52	358.00	628.00	
01-14-51-16.00	Retirement	4,562.31	5,003.08	4,819.50	4,995.00	
01-14-51-19.00	Misc Employee Expense	-	226.68	-		
01-14-51-21.03	Sports for Squirts	-	-	100.00	100.00	
04-14-51-21.01	Babe Ruth Baseball	-	-	-		
01-14-51-21.04	League Fee Expense	605.00	1,051.76	500.00	500.00	

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01-14-51-21.05	25.79	-	-		
01-14-51-21.06	-	-	300.00	300.00	
01-14-51-21.08	-	350.00	-		
01-14-51-21.09	-	-	200.00	200.00	
01-14-51-21.12	880.00	4,119.82	800.00	800.00	
01-14-51-21.13	3,063.94	4,108.10	2,000.00	2,000.00	
01-14-51-21.14	85.00	-	-	-	
01-14-51-21.15	67.94	-	-	-	
01-14-51-21.16	1,197.40	1,618.81	1,200.00	1,200.00	
01-14-51-21.18	1,250.00	500.00	800.00	800.00	
01-14-51-21.20	3,291.94	1,710.18	1,000.00	1,000.00	
01-14-51-21.23	200.00	-	400.00	400.00	
01-14-51-21.24	3,140.00	1,489.27	3,500.00	3,500.00	
01-14-51-21.26	-	-	-		
01-14-51-21.27	-	-	200.00	200.00	
01-14-51-21.28	197.23	59.99	800.00	800.00	
01-14-51-66.00	74.39	-	-		
01-14-51 Recreation Total	129,451.57	136,015.63	134,458.60	137,703.00	2%
01-14-52 Parks & Cemeteries					
01-14-52-10.00	44,040.78	42,678.19	48,500.00	48,627.00	2 FT split with Highway
01-14-52-11.00	3,462.10	3,130.29	3,710.25	3,719.97	
01-14-52-14.00	9,909.50	12,732.87	14,656.00	16,446.50	
01-14-52-15.00	204.36	243.36	358.00	900.00	
01-14-52-16.00	3,865.37	2,766.26	3,273.75	3,343.11	
01-14-52-17.00	1,145.48	-	1,200.00	1,200.00	
01-14-52-21.00	1,910.13	2,049.47	1,500.00	2,500.00	
01-14-52-30.00	559.38	509.56	450.00	450.00	
01-14-52-31.00	502.00	572.00	600.00	600.00	
01-14-52-37.01	540.00	19,360.80	1,000.00	1,000.00	
01-14-52-37.02	8,000.00	8,000.00	8,000.00	8,000.00	
01-14-52-37.03	-	-	-	-	
01-14-52-55.00	1,850.00	-	1,000.00	-	
01-14-52-60.00	-	-	-	-	
01-14-52-66.00	1,127.99	16,570.13	1,500.00	3,500.00	
01-14-52-69.00	17,765.29	1,074.49	-	-	
01-14-52-95.01	728.88	663.34	750.00	700.00	
01-14-52-90.00	-	-	-	-	
01-14-52-99.00	853.99	-	-	-	
01-14-52 Parks & Cemeteries Total	96,465.25	110,350.76	86,498.00	90,986.57	5%
01-14-55 Library					
01-14-55-21.00	989.50	-	1,000.00	1,000.00	
01-14-55-30.00	4,627.13	5,005.02	4,000.00	4,000.00	
01-14-55-31.00	725.16	807.19	1,000.00	1,000.00	
01-14-55-32.00	4,127.80	4,089.42	3,500.00	3,500.00	
01-14-55-69.00	16,335.62	18,853.69	5,000.00	12,000.00	knox box 500, painting outside 7k,
01-14-55-90.00	98,000.00	101,000.00	101,000.00	115,000.00	
01-14-55 Library Total	124,805.21	129,755.32	115,500.00	136,500.00	15%
01-14-56 Town Hall					
01-14-56-21.00	2,869.83	2,711.96	3,000.00	3,000.00	
01-14-56-30.00	5,602.20	6,327.31	6,000.00	6,000.00	
01-14-56-31.00	769.89	890.59	800.00	800.00	
01-14-56-32.00	4,309.32	4,386.20	3,500.00	3,500.00	
01-14-56-37.01	8,523.00	6,760.00	7,950.00	7,950.00	

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01-14-56-37.02	Rubbish	6,954.89	5,807.91	6,000.00	6,000.00	
01-14-56-69.00	Repairs/Maint.	6,554.80	11,787.44	10,000.00	10,500.00	
01-14-56-69.01	Renovations	3,016.50	5,787.28	2,000.00	2,000.00	
01-14-56 Town Hall Total		38,600.43	44,458.69	39,250.00	39,750.00	1%
01-14-57 Revitalization						
01-14-57-69.01	Website Maintenance	-	485.19	500.00	500.00	
01-14-57-69.02	Historic Facility Mainten	3,084.68	129.02	30,000.00	25,000.00	18k painting cupola at academy
01-14-57-69.03	Misc Maintenance	92.77	1,352.87	4,000.00	6,000.00	knox box, tree pruning
01-14-57-69.04	Landscaping	1,400.00	-	1,400.00	1,400.00	
01-14-57-69.05	Info Booth Expense	5,268.71	5,271.22	4,000.00	5,000.00	
01-14-57-69.06	Spring. Reg. Dev. Corp.	10,000.00	10,000.00	10,000.00	10,000.00	
01-14-57-69.07	Marketing Exp	1,749.30	1,391.00	5,000.00	5,000.00	
01-14-57-69.08	Chester Events	3,063.92	1,500.00	4,000.00	4,000.00	
01-14-57 Revitalization Total		24,659.38	20,129.30	58,900.00	56,900.00	-4%
01-14-58 Recreation Facilities						
01-14-58-21.01	Supplies	3,038.11	8,201.55	3,500.00	3,500.00	
01-14-58-21.02	Food Supplies	-	-	200.00	-	
01-14-58-22.00	Lifeguard Exp	975.50	565.00	1,000.00	500.00	
01-14-58-23.00	Equipment Purchase	362.99	-	500.00	500.00	
01-14-58-29.00	Computer	1,216.77	290.51	-	-	
01-14-58-30.00	Utilities	4,701.14	4,637.46	4,500.00	4,500.00	
01-14-58-31.00	Water/Sewer	1,348.76	2,447.94	1,200.00	2,500.00	
01-14-58-34.00	Telephone	1,388.36	1,394.07	1,500.00	1,500.00	
01-14-58-60.00	Pool Maintenance	4,760.15	4,433.49	2,000.00	5,000.00	baby pool
01-14-58-66.00	Pool Improvement	-	2,684.44	-	-	
01-14-58-68.01	Vehicle Expense	3,599.96	3,599.96	4,000.00	4,000.00	
01-14-58-69.00	Facility Repair	6,944.79	238.20	10,000.00	13,700.00	pickle fencing 8k, field 2200, skate 3500
01-14-58-69.01	Skating Rink Maintenance	6,309.49	494.98	300.00	700.00	
01-14-58-69.02	Disc Golf	656.25	725.00	700.00	700.00	
01-14-58-69.03	Tennis Court	17.68	-	-	-	
01-14-58-70.00	Batting Cage	-	-	-	-	
01-14-58-76.00	Capital/Bond Plan	-	-	-	-	
01-14-58 Recreation Facilities Total		35,319.95	29,712.60	29,400.00	37,100.00	21%
01-14-59 Emergency Services Building						
01-14-59-21.00	Supplies	2,661.23	3,273.12	2,000.00	2,000.00	
01-14-59-30.00	Utilities	16,777.40	18,213.05	13,000.00	17,000.00	
01-14-59-31.00	Water/Sewer	777.13	764.78	1,000.00	1,000.00	
01-14-59-32.00	Fuel	8,712.46	9,094.10	8,000.00	7,000.00	
01-14-59-37.01	Cleaning Service	1,605.00	560.00	1,800.00	500.00	
01-14-59-33.00	Catalis notification System	-	3,500.00	-	3,500.00	
01-14-59-69.00	Repairs & Maintenance	7,837.10	4,758.10	5,500.00	4,500.00	ceiling fans, CO sensors, EOC cabling
01-14-59-69.01	Grounds Maintenance	182.95	43.96	8,000.00	5,000.00	
01-14-59-69.02	Initial Start Up Expense	-	1,850.00	-	-	
01-14-59 Emergency Services Building Total		38,553.27	42,057.11	39,300.00	40,500.00	3%
01-14-60 Facilities Director						
01-14-60-10.00	Salary	53,650.25	57,462.75	56,000.00	63,000.00	1 FT
01-14-60-11.00	Social Security	4,056.49	4,434.12	4,284.00	4,819.50	
01-14-60-14.00	Medical Insurance	14,065.20	15,387.44	15,400.00	17,266.00	
01-14-60-15.00	STD, LTD, Life insurance	333.59	363.00	358.00	554.00	
01-14-60-16.00	Retirement	4,280.84	4,223.77	3,780.00	4,331.25	
01-14-60-17.00	Uniforms	552.10	573.29	500.00	500.00	

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01-14-60-21.00	Supplies	36.99	-	3,000.00	1,500.00
	Equipment/vehicle purchase				38,000.00
01-14-60-68.00	Vehicle Maintenance	3,141.82	1,720.35	4,000.00	4,000.00
01-14-60 Facilities Director Total		80,117.28	84,164.72	87,322.00	133,970.75
					35%
01-16-75 Other Govt. Expenditures					
01-16-75-41.00	County Tax	27,438.61	23,547.62	27,500.00	27,500.00
01-16-75 Other Govt. Expenditures Total		27,438.61	23,547.62	27,500.00	27,500.00
01-17-80 Transfer Accounts					
01-17-80-40.00	CTSD Assessment	5,727,247.54	-	-	-
01-17-80-90.00	Transfer - Capital/Bond	172,365.63	259,984.41	259,984.41	345,342.81
01-17-80-90.01	Transfer - Grant Fund	40,000.00	40,000.00	40,000.00	40,000.00
01-17-80-90.02	Transfer - Reserve Fund	-	-	-	-
01-17-80 Transfer Accounts Total		5,939,613.17	299,984.41	299,984.41	385,342.81
Total Expenditures		10,792,789.72	5,347,631.02	5,234,266.83	5,765,886.24
Less school expense		5,727,247.54			
Other Revenue (less taxes Line 7)		1,319,155.27	1,421,081.58	1,258,483.12	1,524,050.00
Net Budget to be voted at Town Meeting:				3,975,783.71	4,241,836.24
					6%
					266,052.53
01-18-81 Voted Articles					
01-18-81-95.21	Visiting Nurses	13,807.00	13,807.00	13,807.00	13,807.00
01-18-81-95.22	Health Care & Rehab	3,044.00	3,044.00	3,044.00	3,044.00
01-18-81-95.23	Council on Aging	1,200.00	1,200.00	1,200.00	1,200.00
01-18-81-95.25	CT River Transit	2,250.00	2,250.00	2,250.00	2,250.00
01-18-81-95.26	Meals & Wheels	-	4,000.00	4,000.00	4,000.00
01-18-81-95.27	Family Center	3,000.00	3,000.00	3,000.00	3,000.00
01-18-81-95.28	RSVP	400.00	400.00	400.00	400.00
01-18-81-95.32	Windsor County Partner	800.00	800.00	800.00	800.00
01-18-81-95.34	SEVCA	3,040.00	3,040.00	3,040.00	3,040.00
01-18-81-95.36	Women's Freedom Center	900.00	900.00	900.00	900.00
01-18-81-95.37	Chester Fireworks	-	-	-	-
01-18-81-95.87	Community Cares	1,800.00	1,800.00	1,800.00	1,800.00
01-18-81-95.90	Neighborhood Connections	1,500.00	1,500.00	1,500.00	1,500.00
01-18-81-95.91	Mountain Town Connector	-	4,070.00	4,070.00	4,070.00
01-18-81 Voted Articles Total		31,741.00	39,811.00	39,811.00	39,811.00
Total Expenditures		10,824,530.72	5,387,442.02	5,271,077.83	5,803,997.24

Sewer Department
2025 Budget

Account		2023 Actual	2024 Actual	2024 Budget	2025 Budget	Comments
04-04-34-01.00	Sewer Fees	444,147.26	474,992.10	479,500.00	540,000.00	
04-04-34-02.00	Delinquent Fees					
04-04-34-03.00	Penalty/Interest	13,961.95	15,629.91	10,000.00	12,000.00	
04-04-34-05.00	Sewer Connection Fees			3,500.00		
04-04-34-06.00	Excess BOD					
04-04-34-07.00	Fine Income					
04-04-34-10.00	Grant Proceeds		27,184.37			
04-06-34-01.00	Interest Income					
04-06-34-99.00	Other Income					
Total Revenues		458,109.21	517,806.38	493,000.00	552,000.00	
04-12-34-10.00	Payroll	102,996.36	129,354.93	129,950.00	140,657.00	
04-12-34-11.00	Social Security	8,033.54	10,012.97	9,950.00	10,549.28	
04-12-34-12.00	Unemployment					
04-12-34-13.00	Workers Comp	5,178.03	5,990.96	5,000.00	7,250.00	
04-12-34-14.00	Medical Insurance	20,832.84	18,894.83	22,350.00	40,500.00	
04-12-34-15.00	STD, LTD, Life	629.86	742.04	700.00	1,245.00	
04-12-34-16.00	Retirement	7,525.21	8,893.15	8,935.00	9,670.17	
04-12-34-17.00	Uniforms	1,374.72	350.00	1,000.00	750.00	
04-12-34-18.00	Co Insurance	1,540.97	1,823.28	10,000.00	5,000.00	
04-12-34-21.00	Supplies	799.58	178.03	600.00	600.00	
04-12-34-22.00	Training	1,650.93	533.92	750.00	750.00	
	Administration				10,800.00	2%
04-12-34-24.00	Lab Equipment	3,218.69	2,144.70	5,000.00	5,000.00	
04-12-34-29.00	Computer	1,216.77	582.56	3,000.00	2,000.00	
04-12-34-30.00	Utilities	44,047.49	43,575.75	38,000.00	40,000.00	
04-12-34-30.01	Pump Stations	12,209.70	13,025.75	18,000.00	18,000.00	
04-12-34-30.02	Pumps	12,209.70	13,895.65	12,000.00	16,000.00	
04-12-34-34.00	Telephone	1,872.16	1,808.18	1,750.00	1,750.00	
04-12-34-37.01	CLCTN System	8,309.60	977.85	8,000.00	8,000.00	
04-12-34-37.02	Contract Services	825.00	1,180.74	4,000.00	4,000.00	
04-12-34-38.00	Testing	5,070.00	4,425.00	6,000.00	6,000.00	
04-12-34-42.00	State Fees	525.00	732.50	1,200.00	1,200.00	
04-12-34-50.00	PACIF Insurance	9,855.00	10,574.01	10,355.00	10,500.00	
04-12-34-51.00	Flood Insurance					
04-12-34-55.00	Engineering					
04-12-34-55.01	Sludge Disposal	13,315.90	16,024.99	22,000.00	22,000.00	
04-12-34-56.00	Legal		3,525.80	500.00	1,000.00	
04-12-34-57.00	Audit	1,800.00		1,600.00	1,600.00	
04/12/34/58.00	Grant Expense	102,100.00	119,661.13			
04-12-34-60.01	Sewer Line Repair	525.00	395.68	1,500.00	1,500.00	
04-12-34-60.02	Generator	3,472.00		3,000.00	3,000.00	
04-12-34-60.03	Pumps	1,709.16				

Sewer Department
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04-12-34-60.04	Line Flushing			4,500.00		
04-12-34-61.00	Chemicals	6,430.07	9,642.71	12,000.00	12,000.00	
04-12-34-61.02	UV Disinf.	1,762.72	1,799.93	1,600.00	1,750.00	
04-12-34-66.00	Tools	701.08	1,654.54	2,000.00	2,000.00	
04-12-34-67.00	Safety Equipment	58.25	820.06	500.00	500.00	
04-12-34-68.00	Vehicle Maintenance	718.45	1,455.85	1,200.00	1,200.00	
04-12-34-68.02	Tractor	336.12		5,000.00		
04-12-34-68.04	Jetty Trailer					
04-12-34-69.00	Plant Maintenance	14,534.85	20,612.63	12,000.00	15,000.00	
04-12-34-75.00	Depreciation Expense	50,142.00				
04-12-34-79.00	Vehicle Fuel	2,006.55	2,509.87	1,800.00	1,800.00	
04-12-34-80.00	Reserves					
04-12-34-82.01	Interest					
04-12-34-82.02	Bond Interest	17,141.46	12,470.66	26,000.00	26,000.00	
04-12-34-82.03	Sewer Bond Reimburse	110,000.00	110,000.00	110,000.00	110,000.00	
04-12-34-83.00	Service Charge					
04-12-35-90.00	Capital/Bond Transfer	20,447.20				
Total Expenditures		597,121.96	570,270.65	501,740.00	539,571.44	
Total Sewer Fund		(139,012.75)	(52,464.27)	(8,740.00)	12,428.56	

Water Department
2025 Budget

Account	2023 Actual	2024 Actual	2024 Budget	2025 Budget	Notes	
03-04-33-01.00	Water Fees	258,298.04	323,149.44	336,000.00	400,000.00	
03-04-33-02.00	Delinquent Fees					
03-04-33-03.00	Penalty/Interest	7,778.43	9,633.21	6,500.00	7,500.00	
03-04-33-05.00	Water Connection		2,500.00	2,500.00	2,500.00	
03-04-33-06.00	Hydrant Fees					
03-04-33-07.00	Meter Install	19,384.00				
03-04-33-08.00	Timber Sale					
03-04-33-09.00	Loan Proceeds					
03-04-33-10.00	Grant Proceeds		94,614.84			
03-06-33-01.00	Interest Income					
03-06-33-99.00	Other Income					
Total Revenues		285,460.47	429,897.49	345,000.00	410,000.00	
03-12-33-10.00	Labor	116,139.65	150,295.64	129,950.00	140,657.00	
03-12-33-11.00	Social Security	8,574.32	11,697.01	9,950.00	10,549.28	
03-12-33-12.00	Unemployment					
03-12-33-13.00	Workers Comp	5,178.03	5,990.96	5,500.00	7,250.00	
03-12-33-14.00	Medical Insurance	20,832.84	19,005.26	22,350.00	40,500.00	
03-12-33-15.00	STD, LTD, Life	613.97	742.04	650.00	1,245.00	
03-12-33-16.00	Retirement	8,639.67	10,449.04	8,935.00	9,670.17	
03-12-33-17.00	Uniforms	1,322.96	1,349.99	1,000.00	750.00	
03-12-33-18.00	Co Insurance	1,540.97	1,823.28	10,000.00	5,000.00	
03-12-33-21.00	Supplies	(1,268.12)	70.64	500.00	500.00	
03-12-33-22.00	Training	308.93	470.00	500.00	750.00	
	Administration				8,000.00	2% of revenue
03-12-33-28.00	Paving			2,000.00		
03-12-33-29.00	Computer	1,216.77	536.51	2,500.00	500.00	
03-12-33-30.00	Utilities	26,668.71	24,575.35	25,000.00	24,000.00	
03-12-33-33.00	Gas - Propane	238.97	132.93	500.00	500.00	
03-12-33-34.00	Telephone			400.00	400.00	
03-12-33-37.00	Contract Service	2,375.20	4,038.00	4,500.00	4,500.00	
03-12-33-38.00	Testing	1,500.00	1,770.00	4,000.00	4,000.00	
03-12-33-42.00	State Fees	4,702.80	3,072.60	5,000.00	4,500.00	
03-12-33-50.00	PACIF Insurance	3,436.00	10,574.02	3,461.00	5,000.00	
03-12-33-55.00	Tank Inspection			1,000.00	3,000.00	
03-12-33-56.00	Legal Services			500.00	500.00	
03-12-33-57.00	Audit	800.00		800.00	800.00	
03-12-33-58.00	Grant Expense	73,560.00	15,636.80			
03-12-33-60.00	System Maintenance	1,380.94	7,577.25	6,000.00	7,500.00	
03-12-33-60.01	Collection System	9,048.10	11,922.72	10,000.00	10,000.00	
03-12-33-60.02	Meters Installation	1,084.52	718.36	500.00	750.00	
03-12-33-60.03	Hydrants	80.72		4,000.00	10,000.00	
03-12-33-60.04	Well Repair	1,339.05	1,191.00	3,500.00	2,000.00	

Water Department
2025 Budget

03-12-33-61.00	Chemicals	25,144.53	22,337.94	25,000.00	25,000.00	
03-12-33-66.00	Tools	1,075.56	1,537.60	2,000.00	2,000.00	
03-12-33-68.00	Vehicle Maintenance	255.36	1,085.93	1,000.00	1,000.00	
03-12-33-68.01	Water Truck			-		
03-12-33-68.02	Tractor	336.13	9,182.50			
03-12-33-69.00	Repairs/Maintenance	982.73	316.93	1,000.00	500.00	
03-12-33-75.00	Depreciation Expense	78,589.00				
03-12-33-78.00	Gasoline	1,941.40	1,168.17	1,700.00	1,500.00	
03-12-33-82.03	Water Bond Reimbursement	94,589.94	94,589.94	94,589.94	94,589.94	
03-12-33-83.00	Service Charge					
03-12-33-90.00	Capital Bond Transfer	6,431.53				
Total Expenditures		498,661.18	413,858.41	388,285.94	427,411.38	
Total Water Fund		(213,200.71)	16,039.08	(43,285.94)	(17,411.38)	