



**Town of Chester
Fiscal 2024/25
BOF/BOS Joint Meeting (6)
04/18/2024**

Meeting Schedule

February '24						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March '24						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

April '24						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May '24						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Monday April 1st 7:00 PM. **Region 4 Board of Education Public Budget Hearing.**

Tues, April 16th 7:00 PM. **Fifth Joint BOS/BOF Meeting.** Presentation of Region 4 and Chester Elementary Boards of Education budgets.

Thurs, April 18th 6:30 PM. Regular Board of Finance Meeting.

7:00 PM. **Sixth Joint BOS/BOF meeting.** Final review of 24-25 municipal budget and vote to send to public hearing. Notice to newspaper of Public Hearing by noon on April 25th.

Tues, May 7th **12 PM to 8 PM, Region 4 Budget Referendum Vote.**

Tues, May 14th 7 PM. **FY 24-25 Draft Budget Public Hearing. Presentations by First Selectman, Board of Finance Chair and Schools Superintendent.**

BOS/BOF Joint budget meeting following public hearing to discuss and make changes to draft budget, if necessary. Board of Finance vote to approve budget and send for Town Vote. **Board of Finance and Board of Selectmen vote to set Annual Town Budget Meeting Call for Tuesday, May 28, 2024, and public notice date.** Annual Town Meeting must be at least 2 weeks after May 14th public hearing.

Submit legal notice by noon, Wednesday, May 15th for Valley Courier publish date on Thursday, May 23rd and post on Town website, email blast file with Town Clerk.

Tues, May 28th **7:00 PM. Annual Town Budget Meeting Vote. Chester Meeting House or as required in accordance with COVID restrictions.**

Board of Finance Budget Meeting following Town Meeting Vote to set Mil Rate for FY 24-25. **Board of Finance needs to submit a separate agenda for this meeting.**

Agenda

4/18/24

Town of Chester
203 Middlesex Avenue
Chester Connecticut 06412



telephone: 860-526-0013
facsimile: 860-526-0004
web page: chesterct.org

JOINT BUDGET WORKSHOP AGENDA
CHESTER BOARD OF FINANCE
CHESTER BOARD OF SELECTMEN
THURSDAY APRIL 18, 2024 7:00 PM
CHESTER TOWN HALL AND VIA TEAMS

1. Call to order
2. Update on Budget
3. Audience of Citizens
4. Adjourn

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Meeting ID: 243 608 371 299

Passcode: C8HVy2

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Phone conference ID: 407 715 726#

For organizers: [Meeting options](#) | [Reset dial-in PIN](#)

**Proposed
Revenue
Fiscal 2025**

BUDGET WORKSHEET - REVENUES
 Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-##-##-####-###
 Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - REV25

Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
DESIGNATED FUND BALANCE							
10-70-68-0000-761	ASSIGNED FUND BALANCE	31,233	0	200,000	200,000	0	0.00
	TOTAL DESIGNATED FUND BALANCE	31,233	0	200,000	200,000	0	0.00
EDUCATION							
10-70-70-0000-700	EDUCATION: ECS	910,789	910,556	942,336	947,013	4,677	0.50
10-70-70-0000-701	EDUCATION: MISCELLANEOUS	0	0	0	0	0	0.00
	TOTAL EDUCATION	910,789	910,556	942,336	947,013	4,677	0.50
GENERAL GOVERNMENT							
10-70-71-0000-713	GAS TAX REFUND	2,000	729	2,000	750	(1,250)	(62.50)
10-70-71-0000-714	JUDICIAL FINE REIMBURSEMENT	2,000	1,485	2,000	1,000	(1,000)	(50.00)
10-70-71-0000-720	ST OWNED PROPERTY (PILOT)	16,397	16,397	16,397	17,500	1,103	6.73
10-70-71-0000-721	TELECOMMUNICATIONS	8,500	9,870	8,500	8,500	0	0.00
10-70-71-0000-723	VETS TAX EXEMPTION VB	1,500	2,744	3,000	2,250	(750)	(25.00)
10-70-71-0000-725	MISCELLANEOUS GRANTS	0	1,903	0	0	0	0.00
10-70-71-0000-726	LOCAL CAPITAL IMPROVE PROJ	45,000	0	45,000	45,000	0	0.00
10-70-71-0000-728	MASHANTUCKET PEQUOT	3,278	3,278	3,278	3,300	22	0.67
10-70-71-0000-732	MRSA SALES TAX SHARING	0	0	0	0	0	0.00
10-70-71-0000-745	DUI GRANT	0	0	0	0	0	0.00
10-70-71-0000-746	MUNICIPAL REVENUE SHARING	0	83,605	0	0	0	0.00
10-70-71-0000-773	GRANT FOR MUNICIPAL PROJECTS	89,264	89,264	89,264	89,300	36	0.04
10-70-71-0000-781	TOTALLY DISABLED	200	212	200	200	0	0.00
10-70-71-0000-784	TOWN AID ROAD	190,203	185,911	185,911	186,000	89	0.05
	TOTAL GENERAL GOVERNMENT	358,342	395,397	355,550	353,800	(1,750)	(0.49)
PROPERTY TAXES							
10-70-75-0000-750	GRAND LIST: CURRENT YEAR	13,340,706	13,540,077	13,680,590	14,530,365	849,775	6.21
10-70-75-0000-751	PRIOR YEARS' TAXES	85,000	65,670	85,000	70,000	(15,000)	(17.65)
10-70-75-0000-753	INTEREST AND FEES	47,500	46,873	47,500	47,500	0	0.00
	TOTAL PROPERTY TAXES	13,473,206	13,652,619	13,813,090	14,647,865	834,775	6.04

BUDGET WORKSHEET - REVENUES
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Fund: GENERAL FUND - REV25

Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
LICENSES AND PERMITS							
10-70-76-0000-702	AIRCRAFT REGISTRATION	12,500	12,640	12,500	13,000	500	4.00
10-70-76-0000-709	ENVIRONMENTAL FUND DEP	100	108	100	100	0	0.00
10-70-76-0000-729	FIRE MARSHAL PERMITS	1,000	299	1,000	1,000	0	0.00
10-70-76-0000-760	BUILDING PERMITS	57,500	133,654	70,000	120,000	50,000	71.43
10-70-76-0000-763	PISTOL PERMITS	1,500	1,400	1,500	1,500	0	0.00
10-70-76-0000-764	INLAND WETLAND PERMITS	600	400	600	500	(100)	(16.67)
10-70-76-0000-765	SOLICITORS LICENSE	500	940	500	750	250	50.00
10-70-76-0000-766	PLANNING AND ZONING PERMITS	4,000	3,776	4,000	4,000	0	0.00
10-70-76-0000-767	RAFFLE PERMITS	100	60	100	100	0	0.00
10-70-76-0000-770	ZBA PERMITS	100	0	100	0	(100)	(100.00)
	TOTAL LICENSES AND PERMITS	77,900	153,277	90,400	140,950	50,550	55.92
MISCELLANEOUS							
10-70-77-0000-704	AMBULANCE	215,000	285,787	240,000	325,000	85,000	35.42
10-70-77-0000-722	INTEREST	10,000	122,646	200,000	200,000	0	0.00
10-70-77-0000-726	DOG FUND	1,400	1,625	1,400	1,600	200	14.29
10-70-77-0000-743	P&R PROGRAMS	27,180	50,555	30,330	71,330	41,000	135.18
10-70-77-0000-759	POLICE: PRIVATE DUTY	22,500	46,590	22,500	28,000	5,500	24.44
10-70-77-0000-771	CONVEYANCE TAX	55,000	63,377	55,000	55,000	0	0.00
10-70-77-0000-775	COMMUNITY INVESTMENT ACCT	1,400	1,206	1,500	1,500	0	0.00
10-70-77-0000-776	POLICE VIOLATIONS	2,000	1,655	1,000	750	(250)	(25.00)
10-70-77-0000-777	PARK PASSES	16,800	15,952	18,000	16,100	(1,900)	(10.56)
10-70-77-0000-779	RENTAL: CEDAR LAKE SHACK	500	500	500	3,000	2,500	500.00
10-70-77-0000-780	RENTAL: MEETING HOUSE	5,000	2,950	5,000	7,500	2,500	50.00
10-70-77-0000-782	TOWN CLERK FEES	32,500	29,708	28,000	23,000	(5,000)	(17.86)
10-70-77-0000-785	LIBRARY FINES/COPIES/BOOKS	750	542	500	500	0	0.00
10-70-77-0000-786	MISCELLANEOUS INCOME	0	154,068	0	0	0	0.00
10-70-77-0000-787	RENTAL: 203 MIDDLESEX AVENUE	67,600	68,585	69,300	69,300	0	0.00
10-70-77-0000-795	RENTAL: 20 WATER STREET	7,650	7,650	7,650	0	(7,650)	(100.00)
10-70-77-0000-798	REGION #4 SURPLUS	0	0	0	0	0	0.00
10-70-77-0000-800	SUPERVISION DISTRICT SURPLUS	0	0	0	0	0	0.00
10-70-77-0000-843	COPIER: ASSESSOR	50	0	50	0	(50)	(100.00)
10-70-77-0000-844	SALE OBSOLETE ITEMS	0	53	0	0	0	0.00
10-70-77-0000-845	TRANSFERS IN	0	0	0	0	0	0.00
10-70-77-0000-846	WPCA ASSESSMENT	13,000	15,443	12,500	10,000	(2,500)	(20.00)
	TOTAL MISCELLANEOUS	478,330	868,889	693,230	812,580	119,350	17.22

B U D G E T W O R K S H E E T - R E V E N U E S
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Fund: GENERAL FUND -

Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
	TOTAL	15,329,800	15,980,739	16,094,606	17,102,208	1,007,602	6.26

**Proposed GF
Expenditures
Fiscal 2025**

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-##-##-####-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - GEN25

Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
GENERAL GOVERNMENT							
BOARD OF SELECTMEN							
10-01-01-1000-100	FIRST SELECTMAN CEO	80,980	80,979	84,421	84,421	0	0.00
10-01-01-1000-102	ELECTED OFFICIALS	8,695	8,694	9,064	9,064	0	0.00
10-01-01-1000-103	REGULAR PAYROLL	59,891	59,890	62,436	64,777	2,341	3.75
10-01-01-1000-106	OUTSIDE CLERICAL	1,375	1,375	1,750	1,750	0	0.00
10-01-01-1000-111	TEMPORARY PART TIME	1,080	935	1,080	500	(580)	(53.70)
10-01-01-1000-210	DUES	3,864	3,830	3,830	3,830	0	0.00
10-01-01-1000-270	GENERAL LEGAL	52,258	52,258	18,000	20,000	2,000	11.11
10-01-01-1000-345	MILEAGE	0	0	0	0	0	0.00
10-01-01-1000-355	DISCRETIONARY FUND	1,791	1,790	1,000	1,000	0	0.00
10-01-01-1000-360	COMMUNITY EVENTS	2,909	2,035	2,000	0	(2,000)	(100.00)
10-01-01-1000-395	PROFESSIONAL DEVELOPMENT	500	0	500	500	0	0.00
	TOTAL BOARD OF SELECTMEN	213,343	211,787	184,081	185,842	1,761	0.96
FINANCE/TREASURER							
10-01-02-1000-103	REGULAR PAYROLL	118,041	117,606	154,671	160,478	5,807	3.75
10-01-02-1000-127	BANK FEES	0	0	3,720	500	(3,220)	(86.56)
10-01-02-1000-190	DATA PROCESSING	7,291	7,290	7,290	12,715	5,425	74.42
10-01-02-1000-210	DUES	65	65	130	65	(65)	(50.00)
10-01-02-1000-345	MILEAGE	330	247	570	330	(240)	(42.11)
10-01-02-1000-395	PROFESSIONAL DEVELOPMENT	225	225	500	680	180	36.00
10-01-02-1000-485	SUPPLIES	849	807	1,085	1,275	190	17.51
	TOTAL FINANCE/TREASURER	126,801	126,241	167,966	176,043	8,077	4.81
TOWN OFFICE OPERATIONS							
10-01-05-1000-120	ADVERTISING	3,908	3,908	2,500	2,500	0	0.00
10-01-05-1000-230	EQUIPMENT MAINTENANCE	6,275	6,275	2,500	3,500	1,000	40.00
10-01-05-1000-385	POSTAGE	7,820	7,820	8,000	8,000	0	0.00
10-01-05-1000-436	RENTALS	8,940	8,940	9,000	9,000	0	0.00
10-01-05-1000-465	SERVICE CONTRACTS	54,577	54,577	71,000	81,122	10,122	14.26
10-01-05-1000-485	SUPPLIES	5,741	5,740	5,200	5,200	0	0.00
	TOTAL TOWN OFFICE OPERATIONS	87,261	87,259	98,200	109,322	11,122	11.33

BUDGET WORKSHEET - EXPENDITURES

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Fund: GENERAL FUND - GEN25

Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
TOWN CLERK							
10-01-06-1000-102	ELECTED OFFICIALS	61,997	61,996	64,631	67,055	2,424	3.75
10-01-06-1000-103	REGULAR PAYROLL	34,077	34,076	35,528	36,864	1,336	3.76
10-01-06-1000-190	DATA PROCESSING	5,032	4,620	5,260	6,750	1,490	28.33
10-01-06-1000-210	DUES	175	175	175	255	80	45.71
10-01-06-1000-335	MICROFILMING & STORAGE	546	546	450	310	(140)	(31.11)
10-01-06-1000-345	MILEAGE	75	0	75	75	0	0.00
10-01-06-1000-365	OUTSIDE CONTRACTOR	325	262	350	260	(90)	(25.71)
10-01-06-1000-395	PROFESSIONAL DEVELOPMENT	742	741	600	750	150	25.00
10-01-06-1000-485	SUPPLIES	1,193	1,098	1,195	1,193	(2)	(0.17)
10-01-06-1000-560	VITAL STATISTICS	30	0	30	30	0	0.00
	TOTAL TOWN CLERK	104,192	103,515	108,294	113,542	5,248	4.85
TREASURER							
10-01-09-1000-102	ELECTED OFFICIALS	26,375	24,436	0	0	0	0.00
10-01-09-1000-127	BANK FEES	148	148	0	0	0	0.00
10-01-09-1000-210	DUES	37	0	0	0	0	0.00
10-01-09-1000-345	MILEAGE	240	172	0	0	0	0.00
	TOTAL TREASURER	26,800	24,756	0	0	0	0.00
TAX COLLECTOR							
10-01-10-1000-102	ELECTED OFFICIALS	38,805	38,804	40,454	41,970	1,516	3.75
10-01-10-1000-103	REGULAR PAYROLL	14,050	13,827	6,079	19,875	13,796	226.95
10-01-10-1000-127	BANK FEES	0	0	200	0	(200)	(100.00)
10-01-10-1000-190	DATA PROCESSING	8,334	8,334	8,650	8,668	18	0.21
10-01-10-1000-206	DMV FEES	250	250	250	250	0	0.00
10-01-10-1000-210	DUES	95	95	95	95	0	0.00
10-01-10-1000-345	MILEAGE	161	161	100	100	0	0.00
10-01-10-1000-365	OUTSIDE CONTRACTOR	582	583	0	0	0	0.00
10-01-10-1000-395	PROFESSIONAL DEVELOPMENT	130	130	500	750	250	50.00
10-01-10-1000-485	SUPPLIES	383	383	500	500	0	0.00
	TOTAL TAX COLLECTOR	62,790	62,567	56,828	72,208	15,380	27.06
ASSESSOR							

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

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Fund: GENERAL FUND - GEN25

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Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
10-01-11-1000-103	REGULAR PAYROLL	63,750	63,750	89,642	109,612	19,970	22.28
10-01-11-1000-120	ADVERTISING	55	55	200	215	15	7.50
10-01-11-1000-190	DATA PROCESSING	13,972	13,466	13,495	15,040	1,545	11.45
10-01-11-1000-262	GEOGRAPHIC INFO SYSTEM	5,200	5,200	5,200	5,200	0	0.00
10-01-11-1000-345	MILEAGE	479	478	1,000	1,000	0	0.00
10-01-11-1000-365	OUTSIDE CONTRACTOR	4,000	4,000	0	0	0	0.00
10-01-11-1000-390	PRINTING	1,050	1,050	1,705	1,705	0	0.00
10-01-11-1000-395	PROFESSIONAL DEVELOPMENT	2,000	1,909	2,000	2,415	415	20.75
10-01-11-1000-415	PUBLICATIONS	600	510	600	604	4	0.67
10-01-11-1000-485	SUPPLIES	706	705	500	500	0	0.00
	TOTAL ASSESSOR	91,812	91,124	114,342	136,291	21,949	19.20

BD OF ASSESSMENT APPEAL

10-01-12-1000-102	ELECTED OFFICIALS	150	100	150	150	0	0.00
10-01-12-1000-106	OUTSIDE CLERICAL	150	200	150	0	(150)	(100.00)
	TOTAL BD OF ASSESSMENT APPEAL	300	300	300	150	(150)	(50.00)

BOARD OF FINANCE

10-01-13-1000-106	OUTSIDE CLERICAL	2,600	898	2,000	1,500	(500)	(25.00)
10-01-13-1000-125	GENERAL CONTINGENCY	641	0	80,000	70,000	(10,000)	(12.50)
10-01-13-1000-270	GENERAL LEGAL	1,000	0	0	0	0	0.00
10-01-13-1000-365	OUTSIDE CONTRACTOR	22,040	22,040	23,570	24,985	1,415	6.00
10-01-13-1000-385	POSTAGE	1,000	0	0	0	0	0.00
	TOTAL BOARD OF FINANCE	27,281	22,938	105,570	96,485	(9,085)	(8.61)

REGISTRAR OF VOTERS

10-01-16-1000-102	ELECTED OFFICIALS	9,086	9,085	11,319	18,898	7,579	66.96
10-01-16-1000-107	SPECIAL SERVICES	4,839	3,260	5,501	22,715	17,214	312.92
10-01-16-1000-190	DATA PROCESSING	2,726	2,726	3,115	2,355	(760)	(24.40)
10-01-16-1000-273	HANDICAP TECHNOLOGY	200	0	200	150	(50)	(25.00)
10-01-16-1000-345	MILEAGE	150	0	200	200	0	0.00
10-01-16-1000-395	PROFESSIONAL DEVELOPMENT	769	480	2,340	2,875	535	22.86
10-01-16-1000-485	SUPPLIES	8,750	6,798	2,884	3,846	962	33.36
	TOTAL REGISTRAR OF VOTERS	26,520	22,350	25,559	51,039	25,480	99.69

BUDGET WORKSHEET - EXPENDITURES

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Fund: GENERAL FUND - GEN25

Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
BUILDING DEPARTMENT							
10-01-17-1000-103	REGULAR PAYROLL	0	0	0	39,749	39,749	0.00
10-01-17-1000-210	DUES	0	0	325	450	125	38.46
10-01-17-1000-345	MILEAGE	1,825	1,824	1,935	2,077	142	7.34
10-01-17-1000-365	OUTSIDE CONTRACTOR	30,156	30,155	29,100	39,550	10,450	35.91
10-01-17-1000-395	PROFESSIONAL DEVELOPMENT	615	472	750	750	0	0.00
10-01-17-1000-415	PUBLICATIONS	1,985	1,984	250	500	250	100.00
10-01-17-1000-485	SUPPLIES	579	579	250	1,300	1,050	420.00
	TOTAL BUILDING DEPARTMENT	35,160	35,015	32,610	84,376	51,766	158.74
CONSERVATION COMMISSION							
10-01-18-1000-210	DUES	210	210	210	210	0	0.00
10-01-18-1000-395	PROFESSIONAL DEVELOPMENT	80	0	80	150	70	87.50
10-01-18-1000-485	SUPPLIES	250	239	250	250	0	0.00
	TOTAL CONSERVATION COMMISSION	540	449	540	610	70	12.96
HARBOR MANAGEMENT							
10-01-19-1000-365	OUTSIDE CONTRACTOR	2,700	2,700	0	5,500	5,500	0.00
10-01-19-1000-485	SUPPLIES	250	249	315	315	0	0.00
	TOTAL HARBOR MANAGEMENT	2,950	2,949	315	5,815	5,500	1746.03
PLANNING & ZONING COMMISSION							
10-01-20-1000-103	REGULAR PAYROLL	12,354	12,352	17,480	0	(17,480)	(100.00)
10-01-20-1000-106	OUTSIDE CLERICAL	1,177	1,141	1,740	1,500	(240)	(13.79)
10-01-20-1000-120	ADVERTISING	1,323	1,323	1,000	1,000	0	0.00
10-01-20-1000-270	GENERAL LEGAL	407	407	3,000	7,000	4,000	133.33
10-01-20-1000-365	OUTSIDE CONTRACTOR	43,200	43,200	43,200	43,200	0	0.00
10-01-20-1000-390	PRINTING	1,000	210	500	500	0	0.00
10-01-20-1000-395	PROFESSIONAL DEVELOPMENT	0	0	1,200	0	(1,200)	(100.00)
	TOTAL PLANNING & ZONING COMMISSION	59,461	58,633	68,120	53,200	(14,920)	(21.90)
INLAND WETLANDS							

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Fund: GENERAL FUND - GEN25

Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
10-01-21-1000-103	REGULAR PAYROLL	8,511	7,760	12,877	14,217	1,340	10.41
10-01-21-1000-106	OUTSIDE CLERICAL	1,689	585	1,800	1,000	(800)	(44.44)
10-01-21-1000-120	ADVERTISING	251	251	200	200	0	0.00
10-01-21-1000-210	DUES	60	60	0	60	60	0.00
10-01-21-1000-395	PROFESSIONAL DEVELOPMENT	100	0	100	100	0	0.00
TOTAL INLAND WETLANDS		10,611	8,655	14,977	15,577	600	4.01
ZONING BOARD OF APPEALS							
10-01-22-1000-106	OUTSIDE CLERICAL	394	330	394	350	(44)	(11.17)
10-01-22-1000-120	ADVERTISING	200	146	200	200	0	0.00
TOTAL ZONING BOARD OF APPEALS		594	476	594	550	(44)	(7.41)
ECON DEV COMM/TOURISM							
10-01-23-1000-106	OUTSIDE CLERICAL	600	0	600	0	(600)	(100.00)
10-01-23-1000-120	ADVERTISING	1,000	0	1,000	800	(200)	(20.00)
10-01-23-1000-210	DUES	150	0	150	200	50	33.33
10-01-23-1000-365	OUTSIDE CONTRACTOR	1,000	468	1,000	5,000	4,000	400.00
10-01-23-1000-390	PRINTING	0	0	0	800	800	0.00
10-01-23-1000-485	SUPPLIES	100	0	100	300	200	200.00
TOTAL ECON DEV COMM/TOURISM		2,850	468	2,850	7,100	4,250	149.12
PARK & RECREATION COMMISSION							
10-01-24-1000-103	REGULAR PAYROLL	68,483	68,483	107,708	65,013	(42,695)	(39.64)
10-01-24-1000-111	TEMPORARY PART TIME	56,803	55,761	64,947	69,764	4,817	7.42
10-01-24-1000-190	DATA PROCESSING	0	0	0	4,800	4,800	0.00
10-01-24-1000-210	DUES	110	0	110	150	40	36.36
10-01-24-1000-328	MEDICAL	875	615	875	800	(75)	(8.57)
10-01-24-1000-345	MILEAGE	1,004	761	970	1,159	189	19.48
10-01-24-1000-395	PROFESSIONAL DEVELOPMENT	300	0	300	500	200	66.67
PROGRAMS							
10-01-24-1110-365	OUTSIDE CONTRACTOR	0	0	0	16,350	16,350	0.00
10-01-24-1110-431	REGIONAL SPONSORED PROGRAMS	100	0	100	0	(100)	(100.00)
10-01-24-1110-485	SUPPLIES	915	599	3,415	8,700	5,285	154.76

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Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
TOTAL PROGRAMS		128,590	126,219	178,425	167,236	(11,189)	(6.27)
PARK MAINTENANCE							
10-01-24-1112-230	EQUIPMENT MAINTENANCE	2,459	2,402	0	0	0	0.00
10-01-24-1112-365	OUTSIDE CONTRACTOR	8,030	8,029	9,665	22,865	13,200	136.58
10-01-24-1112-425	REFUSE DISPOSAL	775	775	875	0	(875)	(100.00)
10-01-24-1112-435	RENTALS	3,687	3,455	5,240	0	(5,240)	(100.00)
10-01-24-1112-485	SUPPLIES	1,625	1,625	1,050	5,250	4,200	400.00
TOTAL PARK MAINTENANCE		16,576	16,286	16,830	28,115	11,285	67.05
TOTAL PARK & RECREATION COMMISSION		145,166	142,505	195,255	195,351	96	0.05
LIBRARY							
10-01-29-1000-103	REGULAR PAYROLL	119,116	118,346	137,105	142,248	5,143	3.75
10-01-29-1000-106	OUTSIDE CLERICAL	0	0	0	0	0	0.00
10-01-29-1000-130	BOOK PURCHASES	15,285	15,124	17,180	17,300	120	0.70
10-01-29-1000-190	DATA PROCESSING	4,297	4,296	5,200	5,400	200	3.85
10-01-29-1000-220	ELECTRIC	2,334	2,195	2,400	2,400	0	0.00
10-01-29-1000-230	EQUIPMENT MAINTENANCE	0	0	0	0	0	0.00
10-01-29-1000-280	HEATING FUEL	4,676	4,676	3,900	3,900	0	0.00
10-01-29-1000-345	MILEAGE	102	101	0	100	100	0.00
10-01-29-1000-395	PROFESSIONAL DEVELOPMENT	300	300	0	350	350	0.00
10-01-29-1000-436	RENTALS	1,176	1,176	1,176	1,176	0	0.00
10-01-29-1000-465	SERVICE CONTRACTS	4,359	4,359	4,310	7,200	2,890	67.05
10-01-29-1000-485	SUPPLIES	1,400	1,399	1,500	1,500	0	0.00
10-01-29-1000-495	TELEPHONE	2,681	2,681	3,000	3,000	0	0.00
10-01-29-1000-570	WATER	240	209	240	240	0	0.00
TOTAL LIBRARY		155,966	154,862	176,011	184,814	8,803	5.00
TOTAL GENERAL GOVERNMENT		1,180,398	1,156,847	1,352,412	1,488,315	135,903	10.05
PUBLIC WORKS							
HIGHWAY							

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Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
GENERAL MAINTENANCE							
10-02-30-1080-103	REGULAR PAYROLL	291,239	291,239	346,460	334,466	(11,994)	(3.46)
10-02-30-1080-104	OVERTIME PAYROLL	3,926	3,926	3,000	5,000	2,000	66.67
10-02-30-1080-220	ELECTRIC	3,707	3,706	3,400	4,000	600	17.65
10-02-30-1080-230	EQUIPMENT MAINTENANCE	76,395	76,395	41,250	79,500	38,250	92.73
10-02-30-1080-250	GAS AND OIL	18,728	18,727	19,750	19,750	0	0.00
10-02-30-1080-280	HEATING FUEL	6,072	6,072	5,800	6,100	300	5.17
10-02-30-1080-365	OUTSIDE CONTRACTOR	6,948	6,947	1,500	1,850	350	23.33
10-02-30-1080-395	PROFESSIONAL DEVELOPMENT	3,240	3,240	1,950	6,000	4,050	207.69
10-02-30-1080-485	SUPPLIES	18,078	18,077	6,250	7,800	1,550	24.80
10-02-30-1080-495	TELEPHONE	3,095	3,095	3,500	3,500	0	0.00
10-02-30-1080-555	UNIFORM SERVICE	1,900	1,859	2,600	4,000	1,400	53.85
	TOTAL GENERAL MAINTENANCE	433,328	433,283	435,460	471,966	36,506	8.38
TREE MAINTENANCE							
10-02-30-1081-210	DUES	50	0	150	200	50	33.33
10-02-30-1081-345	MILEAGE	93	0	0	0	0	0.00
10-02-30-1081-395	PROFESSIONAL DEVELOPMENT	0	0	200	1,500	1,300	650.00
10-02-30-1081-485	SUPPLIES	2,333	2,318	1,000	1,500	500	50.00
	TOTAL TREE MAINTENANCE	2,476	2,318	1,350	3,200	1,850	137.04
ROAD MAINTENANCE							
10-02-30-1130-155	CATCH BASIN CLEANING	31,453	31,452	35,000	41,000	6,000	17.14
10-02-30-1130-265	GENERAL ENGINEERING	34,221	34,221	23,000	50,000	27,000	117.39
10-02-30-1130-445	ROAD MAINTENANCE	90,563	90,562	100,000	110,000	10,000	10.00
10-02-30-1130-450	ROAD SWEEPING	14,300	14,300	21,000	21,000	0	0.00
	TOTAL ROAD MAINTENANCE	170,537	170,535	179,000	222,000	43,000	24.02
WINTER MAINTENANCE							
10-02-30-1160-104	OVERTIME PAYROLL	16,993	16,134	25,000	27,000	2,000	8.00
10-02-30-1160-230	EQUIPMENT MAINTENANCE	19,007	19,007	10,000	25,000	15,000	150.00
10-02-30-1160-315	MEAL ALLOWANCE	485	354	600	1,000	400	66.67
10-02-30-1160-365	OUTSIDE CONTRACTOR	15,305	15,305	50,000	55,000	5,000	10.00
10-02-30-1160-455	SAND/SALT	23,934	23,934	20,000	45,000	25,000	125.00

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10-02-30-1160-485	SUPPLIES	522	522	1,250	2,500	1,250	100.00
	TOTAL WINTER MAINTENANCE	76,246	75,255	106,850	155,500	48,650	45.53
	TOTAL HIGHWAY	682,587	681,391	722,660	852,666	130,006	17.99
BUILDING AND GROUNDS							
10-02-36-1000-103	REGULAR PAYROLL	22,511	22,511	0	0	0	0.00
10-02-36-1000-350	MOWING	17,935	17,935	16,000	32,000	16,000	100.00
10-02-36-1000-365	OUTSIDE CONTRACTOR OTHER	115,306	115,306	65,000	70,500	5,500	8.46
10-02-36-1000-366	OUTSIDE CONTRACTOR CLEANING	20,558	20,557	30,000	46,000	16,000	53.33
10-02-36-1000-485	SUPPLIES	23,753	23,753	15,000	51,100	36,100	240.67
GENERAL MAINTENANCE							
10-02-36-1080-220	ELECTRIC	25,936	25,936	27,500	27,500	0	0.00
10-02-36-1080-280	HEATING FUEL	17,284	17,283	18,000	18,000	0	0.00
10-02-36-1080-495	TELEPHONE	18,983	18,983	19,000	20,000	1,000	5.26
10-02-36-1080-570	WATER	2,869	2,865	4,000	4,000	0	0.00
	TOTAL GENERAL MAINTENANCE	265,135	265,129	194,500	269,100	74,600	38.35
	TOTAL BUILDING AND GROUNDS	265,135	265,129	194,500	269,100	74,600	38.35
MUNICIPAL SERVICES							
BULKY WASTE/RECYCLING							
10-02-38-1025-107	SPECIAL SERVICES	70,000	70,000	100,000	105,000	5,000	5.00
10-02-38-1025-184	MIRA	2,976	2,976	2,500	3,500	1,000	40.00
10-02-38-1025-365	OUTSIDE CONTRACTOR	68,956	68,928	75,000	75,000	0	0.00
	TOTAL BULKY WASTE/RECYCLING	141,932	141,904	177,500	183,500	6,000	3.38
HAZARDOUS WASTE							
10-02-38-1084-365	OUTSIDE CONTRACTOR	6,222	5,861	13,000	10,000	(3,000)	(23.08)
	TOTAL HAZARDOUS WASTE	6,222	5,861	13,000	10,000	(3,000)	(23.08)

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LANDFILL CLOSURE							
10-02-38-1095-265	GENERAL ENGINEERING	4,148	4,148	3,500	4,200	700	20.00
10-02-38-1095-580	WATER TESTING	2,396	2,396	4,000	3,500	(500)	(12.50)
	TOTAL LANDFILL CLOSURE	6,544	6,544	7,500	7,700	200	2.67
	TOTAL MUNICIPAL SERVICES	154,698	154,309	198,000	201,200	3,200	1.62
	TOTAL PUBLIC WORKS	1,102,420	1,100,829	1,115,160	1,322,966	207,806	18.63
PUBLIC SAFETY							
FIRE PROTECTION							
CHESTER HOSE COMPANY							
10-03-42-1040-103	REGULAR PAYROLL	231,905	231,904	264,110	293,565	29,455	11.15
10-03-42-1040-106	OUTSIDE CLERICAL	600	600	0	0	0	0.00
10-03-42-1040-135	BUILDING MAINTENANCE	10,683	10,682	11,000	12,500	1,500	13.64
10-03-42-1040-190	DATA PROCESSING	13,094	13,093	11,000	11,500	500	4.55
10-03-42-1040-210	DUES	367	330	500	500	0	0.00
10-03-42-1040-220	ELECTRIC	12,800	12,800	11,500	13,000	1,500	13.04
10-03-42-1040-230	EQUIPMENT MAINTENANCE	31,731	31,731	35,000	37,000	2,000	5.71
10-03-42-1040-250	GAS AND OIL	14,000	13,994	14,500	15,000	500	3.45
10-03-42-1040-280	HEATING FUEL	9,330	9,329	9,500	10,000	500	5.26
10-03-42-1040-326	MEDICAL EXAMS	1,530	1,530	2,500	2,500	0	0.00
10-03-42-1040-365	OUTSIDE CONTRACTOR	41,582	41,581	33,000	34,500	1,500	4.55
10-03-42-1040-395	PROFESSIONAL DEVELOPMENT	18,339	18,339	15,000	15,000	0	0.00
10-03-42-1040-485	SUPPLIES	48,349	48,348	50,000	50,000	0	0.00
10-03-42-1040-495	TELEPHONE	2,924	2,924	2,850	3,850	1,000	35.09
10-03-42-1040-570	WATER	726	725	950	950	0	0.00
	TOTAL CHESTER HOSE COMPANY	437,960	437,910	461,410	499,865	38,455	8.33
FIRE MARSHAL							
10-03-42-1075-103	REGULAR PAYROLL	0	0	0	2,310	2,310	0.00
10-03-42-1075-201	DEPUTIES	0	0	0	0	0	0.00

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10-03-42-1075-210	DUES	0	0	425	425	0	0.00
10-03-42-1075-345	MILEAGE	1,860	1,860	1,996	2,150	154	7.72
10-03-42-1075-365	OUTSIDE CONTRACTOR	28,807	28,807	29,100	39,550	10,450	35.91
10-03-42-1075-395	PROFESSIONAL DEVELOPMENT	1,273	1,270	0	1,200	1,200	0.00
10-03-42-1075-485	SUPPLIES	1,077	1,076	550	2,000	1,450	263.64
	TOTAL FIRE MARSHAL	33,017	33,013	32,071	47,635	15,564	48.53
	TOTAL FIRE PROTECTION	470,977	470,923	493,481	547,500	54,019	10.95
POLICE PROTECTION							
10-03-45-1000-103	REGULAR PAYROLL	105,037	101,572	129,053	173,322	44,269	34.30
10-03-45-1000-106	OUTSIDE CLERICAL	400	190	150	50	(100)	(66.67)
10-03-45-1000-112	RES TROOPER PRIVATE DUTY	10,000	2,618	8,000	4,000	(4,000)	(50.00)
10-03-45-1000-117	RESIDENT TROOPER	160,832	159,787	189,194	162,222	(26,972)	(14.26)
10-03-45-1000-119	RESIDENT TROOPER OVERTIME	8,000	7,233	8,000	4,000	(4,000)	(50.00)
10-03-45-1000-123	CONSTABLE PRIVATE DUTY	38,500	37,950	22,500	22,500	0	0.00
10-03-45-1000-124	DUI	0	0	0	0	0	0.00
10-03-45-1000-230	EQUIPMENT MAINTENANCE	20,000	17,698	20,000	20,000	0	0.00
10-03-45-1000-250	GAS AND OIL	7,000	6,078	7,000	8,000	1,000	14.29
10-03-45-1000-395	PROFESSIONAL DEVELOPMENT	5,000	3,361	4,000	3,500	(500)	(12.50)
10-03-45-1000-485	SUPPLIES	2,500	1,211	2,500	2,000	(500)	(20.00)
10-03-45-1000-555	UNIFORMS	1,500	1,501	1,500	1,500	0	0.00
	TOTAL POLICE PROTECTION	358,769	339,198	391,897	401,094	9,197	2.35
SAFETY SERVICES							
LIGHTS/WATER							
10-03-47-1030-230	EQUIPMENT MAINTENANCE	1,935	1,935	9,000	6,000	(3,000)	(33.33)
10-03-47-1030-475	STREET LIGHTS	13,963	13,963	10,000	10,000	0	0.00
10-03-47-1030-575	WATER HYDRANTS	97,238	97,237	100,500	105,000	4,500	4.48
	TOTAL LIGHTS/WATER	113,136	113,135	119,500	121,000	1,500	1.26
EMERGENCY MANAGEMENT							
10-03-47-1045-210	DUES	0	0	0	0	0	0.00
10-03-47-1045-230	EQUIPMENT MAINTENANCE	37	0	4,000	2,000	(2,000)	(50.00)

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10-03-47-1045-345	MILEAGE	0	0	0	0	0	0.00
10-03-47-1045-365	OUTSIDE CONTRACTOR	0	0	0	6,000	6,000	0.00
10-03-47-1045-395	PROFESSIONAL DEVELOPMENT	398	398	0	0	0	0.00
10-03-47-1045-485	SUPPLIES	150	135	150	0	(150)	(100.00)
10-03-47-1045-495	TELEPHONE	0	0	0	150	150	0.00
TOTAL EMERGENCY MANAGEMENT		585	533	4,150	8,150	4,000	96.39
EMERGENCY COMMUNICATIONS							
10-03-47-1060-200	EMERGENCY COMM SERVICE	82,458	82,457	84,519	87,900	3,381	4.00
10-03-47-1060-495	TELEPHONE	5,928	5,928	6,500	6,500	0	0.00
TOTAL EMERGENCY COMMUNICATIONS		88,386	88,385	91,019	94,400	3,381	3.71
TOTAL SAFETY SERVICES		202,107	202,053	214,669	223,550	8,881	4.14
ANIMAL CONTROL							
10-03-50-1000-103	REGULAR PAYROLL	16,082	15,899	16,765	0	(16,765)	(100.00)
10-03-50-1000-126	BOARDING EXPENSE	5,195	5,195	5,195	0	(5,195)	(100.00)
10-03-50-1000-365	OUTSIDE CONTRACTOR	300	0	300	47,039	46,739	15579.67
10-03-50-1000-485	SUPPLIES	300	56	300	0	(300)	(100.00)
TOTAL ANIMAL CONTROL		21,877	21,150	22,560	47,039	24,479	108.51
TOTAL PUBLIC SAFETY		1,053,730	1,033,323	1,122,607	1,219,183	96,576	8.60
HEALTH AND WELFARE							
PUBLIC HEALTH & SANITATION							
10-04-51-1000-205	HEALTH DISTRICT	48,757	48,757	48,757	42,773	(5,984)	(12.27)
10-04-51-1000-410	PUBLIC HEALTH NURSING	15,000	15,000	15,000	7,500	(7,500)	(50.00)
TOTAL PUBLIC HEALTH & SANITATION		63,757	63,757	63,757	50,273	(13,484)	(21.15)
SOCIAL SERVICES							
10-04-53-1000-103	REGULAR PAYROLL	46,968	46,967	48,960	50,801	1,841	3.76
10-04-53-1000-190	DATA PROCESSING	0	0	864	864	0	0.00

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Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
10-04-53-1000-240	ESTUARY COUNCIL	9,479	9,479	7,487	7,487	0	0.00
10-04-53-1000-345	MILEAGE	288	241	650	650	0	0.00
10-04-53-1000-395	PROFESSIONAL DEVELOPMENT	500	167	500	500	0	0.00
10-04-53-1000-540	TRI-TOWN YOUTH SERVICES	35,183	35,182	36,618	50,241	13,623	37.20
	TOTAL SOCIAL SERVICES	92,418	92,037	95,079	110,543	15,464	16.26
	TOTAL HEALTH AND WELFARE	156,175	155,794	158,836	160,816	1,980	1.25
MISCELLANEOUS							
EMPLOYEE BENEFITS							
10-05-55-1000-245	FICA	118,010	117,462	135,400	141,750	6,350	4.69
10-05-55-1000-325	MEDICAL INSURANCE	294,630	294,630	368,500	369,000	500	0.14
10-05-55-1000-481	SUBSTANCE ABUSE	1,661	1,661	1,400	1,700	300	21.43
10-05-55-1000-550	UNEMPLOYMENT	12,447	12,304	11,700	13,000	1,300	11.11
10-05-55-1000-590	WORKMENS COMPENSATION	46,553	45,631	48,500	48,500	0	0.00
	TOTAL EMPLOYEE BENEFITS	473,301	471,687	565,500	573,950	8,450	1.49
RETIREMENT BOARD							
10-05-56-1000-106	OUTSIDE CLERICAL	200	0	0	0	0	0.00
10-05-56-1000-246	FIRE VOLUNTEER SERV AWARD PROJ	15,939	15,939	15,939	15,939	0	0.00
10-05-56-1000-365	OUTSIDE CONTRACTOR	35,000	34,185	39,180	41,000	1,820	4.65
10-05-56-1000-375	PENSION FUND	176,052	176,052	141,782	141,782	0	0.00
	TOTAL RETIREMENT BOARD	227,191	226,176	196,901	198,721	1,820	0.92
MUNICIPAL INSURANCE							
10-05-57-1000-175	COMPREHENSIVE BUS POLICY	46,861	46,861	47,295	47,552	257	0.54
10-05-57-1000-285	COMMERCIAL CRIME	2,297	2,297	2,297	2,297	0	0.00
10-05-57-1000-287	CYBER INSURANCE	10,830	10,830	12,500	12,500	0	0.00
10-05-57-1000-365	OUTSIDE CONTRACTOR	6,500	6,500	6,500	6,500	0	0.00
10-05-57-1000-370	P&R ACCIDENT POLICY	2,176	2,176	2,301	2,200	(101)	(4.39)
10-05-57-1000-491	TAX COLLECTOR BOND	1,000	1,000	1,000	1,000	0	0.00
10-05-57-1000-500	TOWN CLERK E&O	0	0	0	0	0	0.00
10-05-57-1000-565	VOLUNTEER ACCIDENT POLICY	31,290	31,290	32,600	37,487	4,887	14.99

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-##-##-####-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - GEN25

Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)

TOTAL	MUNICIPAL INSURANCE	100,954	100,954	104,493	109,536	5,043	4.83
PAYMENTS TO ORGANIZATION							

10-05-58-1000-157	CEMETERY ASSOCIATION	3,000	3,000	3,000	1,000	(2,000)	(66.67)
10-05-58-1000-159	CHESTER GARDEN CLUB	300	300	500	500	0	0.00
10-05-58-1000-330	AMERICAN LEGION	400	400	600	700	100	16.67
10-05-58-1000-340	CT RIVER COASTAL CONS DIST	1,525	1,525	1,525	1,525	0	0.00
10-05-58-1000-427	SAYBROOK DIST. PROBATE COURT	1,463	1,461	1,463	1,605	142	9.71
10-05-58-1000-430	LCRV COG	8,834	8,713	8,718	8,980	262	3.01
10-05-58-1000-510	TRANSIT DISTRICT	7,955	7,955	8,185	8,445	260	3.18
10-05-58-1000-511	SHORELINE SOUP KITCHEN & PANTR	0	0	500	500	0	0.00
10-05-58-1000-512	LITERACY VOLUNTEERS VALLEY SHO	0	0	100	100	0	0.00

TOTAL	PAYMENTS TO ORGANIZATION	23,477	23,354	24,591	23,355	(1,236)	(5.03)
DEBT							

SEWER LOAN 2009							

10-05-59-1113-290	INTEREST PAYMENTS	8,468	8,468	7,260	6,029	(1,231)	(16.96)
10-05-59-1113-389	PRINCIPAL PAYMENTS	59,827	59,827	61,055	62,267	1,212	1.99

TOTAL	SEWER LOAN 2009	68,295	68,294	68,315	68,296	(19)	(0.03)
LED LIGHTING PROJECT							

10-05-59-1115-389	PRINCIPAL PAYMENTS	6,941	6,940	6,941	2,539	(4,402)	(63.42)

TOTAL	LED LIGHTING PROJECT	6,941	6,940	6,941	2,539	(4,402)	(63.42)

TOTAL	DEBT	75,236	75,234	75,256	70,835	(4,421)	(5.87)
CAPITAL NON-RECURRING							

10-05-62-1000-150	CAPITAL NON-RECURRING	1,237,515	1,237,515	664,250	550,000	(114,250)	(17.20)

TOTAL	CAPITAL NON-RECURRING	1,237,515	1,237,515	664,250	550,000	(114,250)	(17.20)

TOTAL	MISCELLANEOUS	2,137,674	2,134,920	1,630,991	1,526,397	(104,594)	(6.41)

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-##-##-####-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - GEN25

Budget Year: July 2024 thru June 2025

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
BOARDS OF EDUCATION							
BOARDS OF EDUCATION							
10-08-90-1000-901	REGION #4	4,937,881	4,781,959	4,960,720	5,462,645	501,925	10.12
10-08-90-1000-902	CHESTER ELEMENTARY SCHOOL	5,441,522	5,341,487	5,753,880	5,921,886	168,006	2.92
TOTAL	BOARDS OF EDUCATION	10,379,403	10,123,446	10,714,600	11,384,531	669,931	6.25
TOTAL	BOARDS OF EDUCATION	10,379,403	10,123,446	10,714,600	11,384,531	669,931	6.25
ADDITIONAL APPROPRIATIONS							
10-09-99-1000-950	ADDL APPROP CAPITAL	0	0	0	0	0	0.00
TOTAL	ADDITIONAL APPROPRIATIONS	0	0	0	0	0	0.00
TOTAL	BUDGET TOTAL	16,009,800	15,705,159	16,094,606	17,102,208	1,007,602	6.26

Estimated Fund Balance

**Estimated Fund Balance
FY 23/24**

	3/26/2024	4/17/2024
Revenue Adjustments	<u>Estimate</u>	<u>Estimate</u>
State Education	\$0	\$0
State General Government - Muni Rev Sharing, LOCIP	\$140,000	\$140,000
Property Taxes	-\$50,000	-\$20,000
Local Licenses & Permits	\$70,000	\$70,000
Local Miscellaneous Income - Amb, Int, Police PD, WPCA Assessment	\$272,550	\$240,500
Total Revenue Adjustments	\$432,550	\$430,500
Expenditure Adjustments		
Board of Selectmen - general legal	\$0	-\$25,000
Board of Finance - various	\$76,500	\$76,500
Building Department - outside contractor	-\$10,000	-\$10,000
Planning and Zoning - regular payroll, legal	-\$20,000	-\$20,000
Park and Recreation Commission - various	-\$5,000	-\$7,500
Library - regular payroll	\$10,000	\$10,000
Public Work Highway - various	-\$80,000	-\$80,000
Buildings and Grounds - various	-\$5,000	-\$5,000
Chester Hose Company - regular payroll	-\$20,000	-\$20,000
Fire Marshal - outside contractor	-\$15,000	-\$10,000
Police - various	-\$30,000	-\$30,000
Animal Control	-\$10,000	-\$10,000
Chester Elementary School	TBD	\$100,000
Various Departments - amounts under \$5k each	\$3,000	\$6,000
Total Expenditure Adjustments	-\$105,500	\$0
Net Surplus	\$327,050	\$430,500
General Fund Balance		
Total Fund Balance on June 30, 2023	\$4,313,525	\$4,313,525
Nonspendable	-\$24,036	-\$24,036
Assigned for Encumbrances 23/24	\$0	\$0
Assigned to 23/24 Budget	-\$200,000	-\$200,000
Proposed Additional Appropriation	\$0	-\$457,000
Estimated 23/24 Surplus	\$327,050	\$430,500
Assigned to 24/25 Budget	-\$200,000	-\$200,000
Projected June 30, 2024 Unassigned Fund Balance	\$4,216,539	\$3,862,989
Projected June 30, 2024 Unassigned Fund Balance	\$4,216,539	\$3,862,989
Proposed 24/25 Expenditure Budget as of 4/17	\$17,612,047	\$17,102,208
Unassigned Fund Balance as a percentage of the proposed 24/25 budget	23.94%	22.59%
Fund balance at 16.66% of the proposed 24/25 budget	\$2,934,167	\$2,849,228
Difference between projected and at 16.66%	\$1,282,372	\$1,013,761
Other income sources to pre fund capital		
Sale of 59 Winthrop Road (capital)	\$260,000	
Interest (capital)	\$110,000	
Estimated General Fund Surplus 23/24	\$327,050	
Total	\$697,050	

General Fund Adjustments

Budget Adjustments

General Fund Adjustments	3/5/24	4/17/24	Ending	
Revenue Adjustments	Original Budget	Updated Budget	Difference	Description
Property Taxes - Current Year	\$13,938,090	\$14,530,365	\$592,275	Mil rate 24.45
Ttl Gen Fund Adjustment to Orig Budget			\$592,275	
Expenditure Adjustments	Original Budget	Updated Budget	Ending Difference	Description
BOS - Temporary Part-time	\$800	\$500	-\$300	Budget reduction
Finance/Treasurer - Data Processing	\$8,700	\$12,715	\$4,015	New software
Town Office Operations - Servi Contracts	\$93,400	\$81,122	-\$12,278	Math correction
BOF - Outside Clerical	\$1,750	\$1,500	-\$250	Based on usage
BOF - Town Contingency	\$80,000	\$70,000	-\$10,000	Budget reduction
Building Department - Supplies	\$3,800	\$1,300	-\$2,500	Removed software
P&Z - Legal	\$5,000	\$7,000	\$2,000	Due to lawsuit
Inland Wetlands - Outside Clerical	\$1,800	\$1,000	-\$800	Based on usage
Library - Service Contracts	\$6,882	\$7,200	\$318	Math correction
Highway - Gen Maint - Equip Maint	\$89,500	\$79,500	-\$10,000	Budget reduction
Highway - Road Maint - Road Maint	\$140,000	\$110,000	-\$30,000	Budget reduction
B&G - Mowing	\$42,000	\$32,000	-\$10,000	Budget reduction
B&G - Supplies	\$61,100	\$51,100	-\$10,000	Budget reduction
Fire Marshal - Supplies	\$4,500	\$2,000	-\$2,500	Removed software
Police Protection - Regular Payroll	\$143,896	\$173,322	\$29,426	Increased hours & rate
Police Protection - Res Trpr Pvt Duty	\$6,000	\$4,000	-\$2,000	Budget reduction
Police Protection - Res Trpr OT	\$8,000	\$4,000	-\$4,000	Budget reduction
Light/Water - Equipment Maintenance	\$9,000	\$6,000	-\$3,000	Based on usage
Emergency Management - Equip Maint	\$4,000	\$2,000	-\$2,000	Budget reduction
Emergency Management - Out Cont	\$0	\$6,000	\$6,000	Adding stipend
Employee Benefits - FICA	\$139,500	\$141,750	\$2,250	Update based on census
Capital Non-Recurring	\$916,500	\$550,000	-\$366,500	Updated budget
Chester Elementary School	\$6,009,606	\$5,921,886	-\$87,720	Updated budget
Ttl Gen Fund Adjustment to Orig Budget			-\$509,839	
Reconciliation				
Revenue	\$16,509,933		\$17,102,208	
General Fund	\$5,223,296		\$5,167,677	
Capital	\$916,500		\$550,000	
Region #4	\$5,462,645		\$5,462,645	
Chester Elementary	\$6,009,606		\$5,921,886	
Total Expenditures	\$17,612,047		\$17,102,208	
Difference	-\$1,102,114		\$0	

Capital Adjustments

TOWN OF CHESTER
 Capital Plan- Public Works Trucks and Equipment
 Page 2 of 6

			1	2	3	4	5	6	7	8	9	10
Yr Acquired	4/17/2024	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Public Works Trucks and Equipment												
Dump- International	2017											
Dump- International	2006			XXX	\$350,000							
Hooklift- Ford F550 Truck	2008	\$200,285										
Hooklift- Ford F550 Truck	2019											
Payloader- John Deere 444	2010							\$440,000				
Pickup- 1 Ton- Chevy	2012					\$150,000						
Mower, Over Rail-John Deere	1995											
Mower, Over Rail-John Deere	1998		\$236,000									
Roll Off Dumper Truck	2008		XXX		\$20,000							
Radio 800 Upgrade		\$2,783	\$18,000	\$24,000								
Sweeper							XXX					
Brush Chipper-Banoit	1998								\$200,000			
Total Public Works Trucks and Equipment		\$203,068	\$254,000	\$24,000	\$370,000	\$150,000	\$0	\$440,000	\$200,000	\$0	\$0	\$0
<i>Truck and Equipment Fund Balance: 20-00-30-0000-030</i>												
Beg Balance		\$251,563	\$48,495	-\$38,505	\$57,495	-\$182,505	-\$192,505	-\$42,505	-\$332,505	-\$382,505	-\$232,505	-\$232,505
Property Taxes		\$0	\$167,000	\$120,000	\$130,000	\$140,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Total Public Works Trucks and Equipment		-\$203,068	-\$254,000	-\$24,000	-\$370,000	-\$150,000	\$0	-\$440,000	-\$200,000	\$0	\$0	\$0
End Balance		\$251,563	\$48,495	-\$38,505	\$57,495	-\$182,505	-\$192,505	-\$42,505	-\$332,505	-\$382,505	-\$232,505	-\$82,505

TOWN OF CHESTER
 Capital Plan- Town Owned Buildings and Property
 Page 3 of 6

	4/17/2024	2023/24	1 2024/25	2 2025/26	3 2026/27	4 2027/28	5 2028/29	6 2029/30	7 2030/31	8 2031/32	9 2032/33	10 2033/34	Total
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Town Buildings-Repairs/Compliance

59 Winthrop Road													\$0
Town Hall		\$43,150	\$300,000			\$230,000							\$573,150
Meeting House		\$17,989											\$17,989
Town Garage			\$25,000										\$25,000
Library		\$19,550											\$19,550
Firehouse													\$0
Water Street													\$0
Snack Shack		\$14,864											\$14,864
War Memorial													\$0
Total Town Buildings-Repairs/Comp.		\$95,553	\$325,000	\$0	\$0	\$230,000	\$0	\$0	\$0	\$0	\$0	\$0	\$650,553

Beg Balance		\$132,589	\$37,036	\$2,036	\$49,536	\$97,036	-\$85,464	-\$80,464	-\$75,464	-\$75,464	-\$70,464	-\$70,464	-\$65,464
Property Taxes			\$290,000	\$47,500	\$47,500	\$47,500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Town Building-Repairs		-\$95,553	-\$325,000	\$0	\$0	-\$230,000	\$0	\$0	\$0	\$0	\$0	\$0	-\$650,553
End Balance		\$132,589	\$37,036	\$2,036	\$49,536	\$97,036	-\$85,464	-\$80,464	-\$75,464	-\$70,464	-\$70,464	-\$65,464	-\$711,016

TOWN OF CHESTER
 Capital Plan- Fire Department - Apparatus Replacement
 Page 5 of 6

	Yr		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	Acquired	4/17/2024	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42
FIRE DEPARTMENT- Apparatus Replacement																						
Chiefs Car	2019																					
Pierce Pumper	1988		\$431,250																			
Boat	1986																					
Pierce Pumper	1996																					
Tanker	2001																					
Pickup	2014								\$60,000													
Brush Truck	1974																					
Rescue Pumper	2007																					\$1,400,000
Total Fire Apparatus Replacement			\$0	\$431,250	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$1,200,000	\$0	\$70,000	\$0	\$450,000	\$0	\$0	\$0	\$0	\$1,400,000

Apparatus Replacement Fund Balance: 20-00-42-0000-62

Beg Balance		\$438,164	\$438,164	\$6,914	\$6,914	\$156,914	\$306,914	\$456,914	\$546,914	\$696,914	\$821,914	\$946,914	-\$128,086	-\$3,086	\$51,914	\$176,914	-\$148,086	-\$23,086	\$101,914	\$226,914	\$351,914	
Property Taxes			\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	
Total Fire Apparatus Replacement		\$0	-\$431,250	\$0	\$0	\$0	\$0	-\$60,000	\$0	\$0	\$0	-\$1,200,000	\$0	-\$70,000	\$0	-\$450,000	\$0	\$0	\$0	\$0	-\$1,400,000	
End Balance		\$438,164	\$438,164	\$6,914	\$6,914	\$156,914	\$306,914	\$456,914	\$546,914	\$696,914	\$821,914	\$946,914	-\$128,086	-\$3,086	\$51,914	\$176,914	-\$148,086	-\$23,086	\$101,914	\$226,914	\$351,914	-\$923,086

Yr	1	2	3	4	5	6	7	8	9	10	
Acquired	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34

FIRE DEPARTMENT- Ambulance Replacement

Ambulance Purchases											
Ambulance	2019										\$240,000
Ambulance	2011		\$150,000								
Total Ambulance Purchases	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240,000

Ambulance Fund Balance 20-00-0000-060

Beg Balance	\$89,473	\$89,473	\$124,473	\$19,473	\$49,473	\$79,473	\$109,473	\$139,473	\$169,473	\$189,473	\$209,473
Property Taxes	\$0	\$35,000	\$45,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$20,000	\$20,000	\$20,000
Total Ambulance Purchases	\$0	\$0	-\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$240,000
End Balance	\$89,473	\$89,473	\$124,473	\$19,473	\$49,473	\$79,473	\$109,473	\$139,473	\$169,473	\$189,473	-\$10,527

TOWN OF CHESTER
10 Year Capital Plan
Updated through 4/17/2024

Department	Capital Project Title	Proposed Transfers	Estimated Expenditures	Estimated 6/30/2024	2024/2025 First Draft 2/15/24	2024/2025 Final Draft 4/18/24	Difference
Board of Select.	Assigned *	-819,000	\$0	\$0	\$0	\$0	0
Board of Select.	Farmland Preservation (Open Space)	0	\$0	\$0	\$50,000	\$0	(50,000)
Board of Select.	Cedar Lake/Watershed	0	\$0	\$19,390	\$9,000	\$0	(9,000)
Board of Select.	Town Hall - Computer Replacement	0	\$0	\$11,691	\$26,500	\$36,000	9,500
Assessor	Revaluation	0	\$0	\$19,000	\$11,000	\$7,500	(3,500)
Board of Finance	Financial Software	0	\$0	\$30,000	\$10,000	\$10,000	0
Public Works	Highway Equipment	69,000	\$203,068	\$117,495	\$100,000	\$98,000	(2,000)
Infrastructure	Main Street Project	-32,185	\$0	\$0	\$0	\$0	0
Infrastructure	Energy Efficient Projects	0	\$0	\$20,000	\$0	\$0	0
Infrastructure	Road/Sidewalk/Bridge/Dam Repairs	584,785	\$201,000	\$884,919	\$305,000	\$0	(305,000)
Infrastructure	Maple Street Parking Lot & Walkway	0	\$0	\$0	\$0	\$0	0
Infrastructure	North Quarter Park/Playground	0	\$7,593	\$12,000	\$0	\$0	0
Infrastructure	Park and Recreation Commission	28,600	\$0	\$28,600	\$70,088	\$0	(70,088)
Infrastructure	Tree Removal	100,000	\$6,899	\$100,000	\$110,000	\$0	(110,000)
Infrastructure	NRCS Grant (Streambeds)	0	\$0	\$40,963	\$0	\$8,500	8,500
Infrastructure	Chester Creek Dredging	0	\$0	\$0	\$5,000	\$5,000	0
Infrastructure	WIFI	0	\$0	\$0	\$0	\$0	0
Infrastructure	Parker's Point Boat Launch	-14,600	\$10,400	\$0	\$0	\$0	0
Buildings	Firehouse - Boiler Replacement	0	\$0	\$0	\$0	\$0	0
Buildings	Town Buildings/Repair/Code Compliance	35,000	\$14,864	\$152,726	\$47,500	\$255,000	207,500
Buildings	Town Building Emergency Generators	0	\$0	\$0	\$0	\$0	0
Fire	Ambulance Replacement	0	\$0	\$89,473	\$35,000	\$35,000	0
Fire	Apparatus Replacement	0	\$431,250	\$6,914	\$150,000	\$0	(150,000)
Fire	Equipment Replacement	48,400	\$37,680	\$48,400	\$50,000	\$0	(50,000)
Fire	Parking Lot	0	\$0	\$20,000	\$20,000	\$20,000	0
Police Protection	Cruiser Replacement	0	\$75,000	\$0	\$37,500	\$0	(37,500)
Police Protection	Mobile Radio Replacement	0	\$0	\$0	\$0	\$0	0
School	Project Adventure	0	\$0	\$0	\$0	\$0	0
School	Paving and Sidewalks	0	\$0	\$0	\$30,000	\$30,000	0
School	Building Rehab & Enhancement	0	\$58,708	\$0	\$25,000	\$25,000	0
School	Generator	0	\$0	\$40,000	\$20,000	\$20,000	0
School	Boilers	0	\$0	\$0	\$0	\$0	0
School	Roof Replacement	0	\$0	\$0	\$0	\$0	0
		0	\$1,046,462	\$1,641,570	\$1,111,588	\$550,000	(561,588)

2024/2025
Proposed
Budget

Budget Overview

24/25

Updated 4/17/2024

Revenue - \$17,102,208

Assigned Fund Balance	+\$200,000 (from the current year fund balance to offset the subsequent year budget. This amount is placeholder and has been used in the past for many years and can be increased or decreased)
State – ECS/Various	+\$ 2,927
Property Taxes	+\$834,775
Licenses & Permits – Bldg. Permits	+\$ 50,550
Misc – Ambulance, P&R	+\$119,350
Total Increase	+\$1,102,208 or 6.26%

Expenditures - \$17,102,208

Payroll – union contract calls for a 3.75% wage increase. That increase is traditionally used for non-union employees as well, so that is what was used. BOS agreed to no wage increase. Increased hours and wages are included.

Areas of significant increase or decrease (\$20k or higher)

Assessor - payroll	+\$ 21,949
Registrar of Voters – early voting	+\$ 25,480
Building Department - payroll	+\$ 51,766
Highway - various	+\$ 130,006
Buildings and Grounds - various	+\$ 74,600
Chester Hose Company - payroll	+\$ 38,455
Animal Control – shared services	+\$ 24,479
Capital – possible pre-funding	-\$ 114,250
Region #4	+\$ 501,925
Chester Elementary	+\$ 168,006
Total Increase	\$1,007,602 or 6.26% (includes all departments)

Difference between Rev & Exp \$ 0

The value of a mil is \$594,235

Mil rate adjusted for revaluation 23.49

Municipal expenditure spending cap 6.27% (municipal revenue sharing - state statute 4-661)

10 Year Budget Comparison

