

Town of Chester, Vermont
2026 General Fund Budget

		2024	2025	2025	2026	
Account		Actual	Actual	Budget	Budget	Budget Notes
01-01-1 Taxes						
01-01-17-00.00	Current Taxes	3,984,521.42	4,246,094.51	4,225,000.00	4,470,000.00	
01-01-17-00.10	Delinquent Taxes	(1,269.43)	2,310.50			
01-01-17-00.20	Penalty & Interest	94,189.27	113,553.99	83,000.00	105,000.00	
01-01-17-01.00	Railroad Tax	1,552.16	517.38	1,000.00	100.00	
01-01-17-01.03	Land Use	170,204.00	187,961.00	170,000.00	185,000.00	
01-01-17-01.06	Pilot Program	13,326.45	12,688.45	13,000.00	13,000.00	
01-01-1 Taxes	Total	4,262,523.87	4,563,125.83	4,492,000.00	4,773,100.00	
01-02 Licenses, Permits & Fees						
01-02-15-00.01	Liquor License	1,410.00	1,110.00	1,100.00	1,100.00	
01-02-15-00.02	Fish & Game	159.00	139.50	50.00	100.00	
01-02-15-00.03	Dog Licenses	923.00	1,236.00	1,200.00	1,200.00	
01-02-15-00.04	Other Licenses	590.00	630.00	500.00	500.00	
01-02-15-00.06	Motor Vehicle Reg.	177.00	145.00	200.00	200.00	
01-02-18-00.01	Planning/Zoning	4,816.10	5,971.70	8,000.00	6,000.00	
01-02-18-00.02	Short Term Rental Fee	33,654.00	23,998.00	30,000.00	35,000.00	
Total Permits & Fees Revenue		41,729.10	33,230.20	41,050.00	44,100.00	
01-03 General Govt.						
01-03-15-00.11	Recording Fees	26,320.00	34,914.00	30,000.00	30,000.00	
01-03-15-00.17	911 House Numbers	718.29	-	50.00	50.00	
01-03-15-00.18	Clerk Fees	3,888.00	5,416.00	6,500.00	6,500.00	
01-03-15-00.19	Miscellaneous	583.55	28,693.37	2,500.00	2,500.00	
01-03-15-00.41	Tax Sale Admin.	-	-	2,000.00	2,000.00	
01-03-15-00.70	Solar Field Rent	6,000.00	6,000.00	6,000.00	-	
01-03-15-00.71	Insurance Refund	620.60	-	-	-	
01-03-15-01.51	Interest Income Other		-		-	
01-03-15-01.53	Income - Interest	78,965.35	62,229.10	75,000.00	65,000.00	
01-03-15-02.00	water/sewer Admin Exp.		21,576.25	18,800.00	19,000.00	
Total Government Revenue		117,095.79	158,828.72	140,850.00	125,050.00	
01-04-2 Public Safety Income						
01-04-21 Police Department						
01-04-21-01.00	Court Fees	96,792.31	33,427.52	75,000.00	75,000.00	
01-04-21-03.00	Other Income-Police	51,141.25	5,485.20	30,000.00	25,000.00	reports, cruiser rev.
01-04-21-05.01	PD Services - OKEMO	32,000.00	34,000.00	22,000.00	35,000.00	
01-04-21-05.03	PD Services Detail	12,122.34	8,286.99	5,000.00	20,000.00	governors highway safet.
01-04-21 Police Dept. Total		192,055.90	81,199.71	132,000.00	155,000.00	
01-04-22 Fire Department						
01-04-22-03.00	Other Income-Fire	8,148.55	10.00	-	-	
01-04-22-02.00	Hazmat Income	(620.60)	6,324.00	-	-	
01-04-22-05.00	Andover-Fire	-	-	-	-	
01-04-22 Fire Department Total		7,527.95	6,334.00	-	-	
01-04-23 Ambulance Service						
01-04-23-01.00	Revenues-Ambulance	229,012.52	333,161.83	240,000.00	240,000.00	
01-04-23-01.01	Transfer Income	35,393.06	177,398.44	100,000.00	250,000.00	
01-04-23-03.00	Other Income	7,524.87				
01-04-23-04.00	Training Income	8,663.00	7,031.00	10,000.00	10,000.00	
01-04-23 Ambulance Service Total		280,593.45	517,591.27	350,000.00	500,000.00	
01-04-26 Communication						
01-04-26-01.00	Tower Rent	75,214.41	71,832.03	69,000.00	72,000.00	
01-04-26-02.00	Tower Electric	956.26				
01-04-26-05.00	Andover Dispatch Fee	-				
01-04-26 Communication Total		76,170.67	71,832.03	69,000.00	72,000.00	

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01-04-27-05.00	Andover Assessment	83,633.12	100,400.00	100,400.00	109,668.26	
Total Public Safety Income:		639,981.09	777,357.01	651,400.00	836,668.26	
01-05-3 Public Works Income						
01-05-31 Highway						
01-05-31-11.01	Diesel/Gasoline - Ambulan	3,459.10	13,453.37	3,500.00	13,500.00	
01-05-31-11.02	Diesel/Gasoline - Fire	2,956.91	3,348.94	3,000.00	2,750.00	
01-05-31-11.03	Diesel/Gasoline - Police	18,491.04	17,912.88	17,000.00	18,000.00	
01-05-31-11.04	Diesel/Gasoline Sale:Scho	34,570.81	38,123.76	32,000.00	32,000.00	
01-05-31-11.05	Diesel/Gasoline - Sewer	2,509.87	1,823.74	2,000.00	2,000.00	
01-05-31-11.06	Diesel/Gasoline - Water	1,168.17	2,879.85	2,000.00	2,000.00	
01-05-31-12.00	Sale/Material	997.20				
01-05-31-13.00	State Aid	220,002.83	113,290.82	216,000.00	216,000.00	
01-05-31-14.00	Other Income-Highway	1,080.53	455.00			
01-05-31-15.00	Paving Grant	-				
01-05-31-16.00	Prior Year HW Surplus	-		94,000.00	-	
01-05-31 Highway Total		285,236.46	191,288.36	369,500.00	286,250.00	
Total Public Works Income		285,236.46	191,288.36	369,500.00	286,250.00	
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	2,460.00	3,568.00	3,000.00	3,000.00	
01-07-51-00.28	Food Sales		291.00		250.00	
01-07-51-00.29	Pavillion Rental	275.00	150.00	300.00	300.00	
01-07-51-00.33	Other Income	-				
01-07-51-00.36	League Fees	1,265.00	1,035.00	500.00	1,000.00	
01-07-51-00 Recreation Total		8,500.00	9,544.00	8,300.00	9,050.00	
01-07-51-10 Seasonal Sports & Camps						
01-07-51-10.03	Start Smart Camp	-				
01-07-51-10.11	Sports for Squirts	-	8.50	150.00	-	
01-07-51-10.12	Baseball	3,680.40	3,035.00	2,500.00	3,000.00	
01-07-51-10.13	Black Fly Camp	7,322.50	4,754.40	1,300.00	4,500.00	
01-07-51-10.16	Fall Soccer	3,327.00	3,346.25	2,500.00	2,750.00	
01-07-51-10.18	Soccer Camps	465.00	1,130.00	1,500.00	1,250.00	
01-07-51-10.19	GM Sports Camp	-		500.00	-	
01-07-51-10.20	Basketball	1,345.35	1,575.40	1,500.00	1,500.00	
01-07-51-10.22	Boys & Girls Basketball Camp	160.00			-	
01-07-51-10.25	Gymnastics/Dance	-		600.00	-	
01-07-51-10.27	Volleyball	-		300.00	-	
01-07-51-10.31	Track & Field	10.00	40.00		50.00	
01-07-51-10.43	Tennis Camp	-		100.00	-	
01-07-51-10.52	Wrestling	155.00	180.00	800.00	500.00	
	Flag Football				120.00	
01-07-51-10.54	Wall Climbing	-		200.00	-	
01-07-51-10 Sports & Camps Total		16,465.25	14,069.55	11,950.00	13,670.00	
01-07-51 Recreation Total		24,965.25	23,613.55	20,250.00	22,720.00	
01-07-52 Parks & Cemeteries						
01-07-52-00.21	Sale - Lots	3,300.00	3,075.00	3,000.00	3,000.00	
01-07-52-00.22	Grave Preparation	5,167.00	7,400.00	6,000.00	6,000.00	
01-07-52-00.23	Cemetery Funds	26,118.32	1,923.75	3,500.00	3,500.00	
01-07-52-00.25	Perpetual Care	2,750.00	2,750.00	2,500.00	2,500.00	
01-07-52-00.26	Other Income	14,995.00		-	11,000.00	Public Funds for Equipment
01-07-52-00.40	Town Hall Rental	1,675.00	1,280.00	500.00	750.00	
01-07-52 Parks & Cemeteries Total		54,005.32	16,428.75	15,500.00	26,750.00	

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01-08-15 Other income						
01-08-15-11.00	Poor Funds	411.39	137.74	1,000.00	1,000.00	
01-08-15-12.00	Cyprus Minerals	3,576.82	1,197.59	3,000.00	3,000.00	
01-08-15-13.00	School Refund Income	56,682.38	49,240.26	55,000.00	55,000.00	
01-08-15-15.00	Other Income	1,890.96		1,500.00	3,000.00	
01-08-15 Other Income		62,561.55	50,575.59	60,500.00	62,000.00	
Total Revenues						
		5,488,098.43	5,814,448.01	5,791,050.00	6,176,638.26	
EXPENSES:						
Selectboard						
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	546.97	588.60	573.75	573.75	
01-10-11-16.00	Consultant		4,000.00			
01-10-11-21.00	Expenses	341.34	1,728.12	1,500.00	2,000.00	
Total Selectboard Expense		8,388.31	13,816.72	9,573.75	10,073.75	
Town Manager Expense						
01-10-12-10.00	Manager Salary	107,635.18	124,434.78	99,500.00	119,500.00	1 FT
01-10-12-11.00	Social Security	8,595.80	10,091.84	7,611.75	9,560.00	
01-10-12-14.00	Medical Insurance	21,618.96	20,762.46	24,258.84	25,508.00	
01-10-12-15.00	STD, LTD, Life insurance	474.96	634.37	836.21	634.68	
01-10-12-16.00	Retirement	10,314.79	11,308.03	8,581.88	11,228.00	
01-10-12-21.00	Expenses	1,376.41	1,855.88	1,500.00	2,000.00	
01-10-12-22.00	Education/Training	797.30	1,809.31	1,000.00	1,000.00	
01-10-12-23.00	Employee Appreciation Expense	4,721.10	4,731.75	4,500.00	4,500.00	
Total Town Manager Expense		155,534.50	175,628.42	147,788.68	173,930.68	
Town Administration Expense						
01-10-15-10.00	Elections Payroll	657.80	375.59	500.00	1,000.00	
01-10-15-10.01	Payroll	199,872.86	216,445.60	222,000.00	245,000.00	3 FT, 1 PT Finance, Minutes
01-10-15-10.11	Treasurer	4,169.62	5,049.50	4,260.00	4,404.84	
01-10-15-11.00	Social Security	19,632.25	22,025.30	16,983.00	19,952.39	
01-10-15-13.00	Workers' Comp	0.00		-		
01-10-15-14.00	Medical Insurance	40,157.24	23,616.86	27,720.00	46,651.00	
01-10-15-15.00	STD, LTD, Life insurance	1,086.63	1,508.95	1,777.00	1,700.00	
01-10-15-16.00	Retirement	14,554.36	14,394.46	15,262.50	14,800.00	
01-10-15-21.00	General Supplies	7,816.66	12,727.83	9,000.00	11,000.00	
01-10-15-21.01	911 House Numbers	0.00		-	-	
01-10-15-21.02	Elections Expense	1,528.96	866.75	1,500.00	2,000.00	
01-10-15-22.00	Training	2,134.09	6,372.57	3,000.00	3,700.00	
01-10-15-23.00	Equipment	34,882.38	30,596.44	39,000.00	50,000.00	postage machine, copiers, recording
01-10-15-25.00	VT State Treasurer	-		-		
01-10-15-26.00	Postage	6,876.10	12,564.95	7,500.00	12,000.00	
01-10-15-27.00	Notices	6,368.63	15,931.19	6,000.00	10,000.00	
01-10-15-27.01	Town Report	2,753.00	3,023.00	3,000.00	3,000.00	
01-10-15-34.00	Telephone	13,009.26	13,193.34	11,000.00	13,000.00	
01-10-15-37.00	Computer Service	10,831.35	8,674.58	5,000.00	3,500.00	
01-10-15-37.01	Record Restoration	90.25	19.00	1,000.00	1,000.00	
01-10-15-37.03	NEMRC Software	2,387.70	725.13	3,200.00	3,200.00	
01-10-15-37.02	Website	708.20	1,944.31	1,000.00	1,000.00	
01-10-15-37.05	SAPA	-	5,000.00	5,000.00	2,000.00	
01-10-15-37.06	Municipal Music License	1,191.00	641.00	600.00	-	
01-10-15-37.07	Contracted Services	2,700.00	1,360.08	2,500.00	2,000.00	
01-10-15-40.00	VLCT	5,217.00	5,332.00	5,300.00	5,400.00	
01-10-15-55.00	Chamber of Commerce	354.38		180.00	180.00	
01-10-15-56.00	Legal	10,265.36	38,622.01	10,000.00	10,000.00	
01-10-15-57.00	Annual Audit	28,800.00	25,400.00	25,000.00	28,000.00	
01-10-15-57.01	Federal Audit		6,000.00	-	6,000.00	

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01-10-15-82.00	TAN Interest	67,091.95	27,163.58	5,000.00	3,000.00	
01-10-15-83.00	Service Charge	4,965.08	5,208.91	4,000.00	4,500.00	
01-10-15-99.00	Unclassified	2,659.64	1,512.73	500.00	500.00	
Total Administration Expense		492,761.75	506,295.66	436,782.50	508,488.23	
Lister's Expense						
01-10-16-10.00	Salaries	41,609.80	61,843.95	70,000.00	72,700.00	3PT
01-10-16-11.00	Social Security	3,251.93	4,748.24	5,355.00	5,816.00	
01-10-16-14.00	Health Insurance	3,590.33	6,474.78	8,633.04	5,500.00	
01-10-16-15.00	STD, LTD, Life insurance	63.53	182.57	270.26	300.00	
01-10-16-16.00	Retirement Insurance	516.30		2,062.50	1,430.00	
01-10-16-21.00	General Expense	10,196.83	11,005.95	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	1,830.95	977.13	2,000.00	4,000.00	
01-10-16-37.01	NEMRC Contract Services	4,930.00	4,052.80	5,000.00	5,000.00	
01-10-16-56.00	Legal	0.00		500.00	500.00	
Total Lister's Expense		66,187.67	89,285.42	104,320.80	105,746.00	
Tax Expense						
01-10-17-27.00	Advertising	1,120.00	44.99	1,200.00	500.00	
01-10-17-37.02	State Appeals Decisions	-				
01-10-17-56.01	Tax Sale Service	0.00		500.00	500.00	
01-10-17-63.00	Abatement/Purchase	10,889.57	8,531.16	-		
Total Tax Expense		12,009.57	8,576.15	1,700.00	1,000.00	
Planning & Zoning Expense						
01-10-18-10.00	Salary	89,178.24	91,503.91	81,000.00	83,300.00	1FT, 1PT
01-10-18-10.11	DRB Salaries	3,000.00	2,000.00	2,500.00	2,500.00	
01-10-18-10.12	Planning Salaries	2,000.00	2,000.00	2,500.00	2,500.00	
01-10-18-11.00	Social Security	7,826.49	8,259.14	6,196.50	6,372.45	
01-10-18-14.00	Medical Insurance	9,127.41	26,086.14	15,539.50	20,000.00	
01-10-18-15.00	STD, LTD, Life insurance	387.12	823.27	857.00	1,000.00	
01-10-18-16.00	Retirement	1,316.33	4,155.68	5,568.75	6,150.00	
01-10-18-21.00	Enforcement	0.00	20.77	2,000.00	1,000.00	
01-10-18-21.01	Supplies	358.23	340.00	500.00	500.00	
01-10-18-21.02	Printing	467.00		-	-	
01-10-18-22.00	Travel/Training	580.75		500.00	500.00	
01-10-18-23.00	Computer	2,688.50	185.95	-	-	
01-10-18-27.00	Notices	-	2,602.00	3,500.00	3,500.00	
01-10-18-27.01	PC Expenses	-		1,000.00	500.00	
01-10-18-27.02	Housing Commission Expenses	6,500.00	123.32	-	500.00	
01-10-18-29.00	Short Term Rental	3,906.50	5,250.00	4,000.00	5,250.00	
01-10-18-30.00	Transfer to Housing Trust Fund			24,000.00	24,000.00	
01-10-18-40.01	Regional Planning Dues	-	4,207.00	4,207.00	4,300.00	
01-10-18-56.00	Legal	23,285.78	8,783.90	5,000.00	5,000.00	
Total Planning & Zoning Expense		150,622.35	156,341.08	158,868.75	166,872.45	
Insurance Expense						
01-10-19-11.00	Social Security	107.34	75.43	-	-	
01-10-19-12.00	Unemployment	2,388.00	3,907.00	2,800.00	4,000.00	
01-10-19-13.00	Workman's Comp	89,572.94	81,857.51	88,155.00	96,000.00	
01-10-19-14.00	Medical Ins	7,894.45	10,276.45	10,000.00	10,000.00	
01-10-19-16.00	Retirement	-				
01-10-19-18.00	Coinurance	110,829.19	106,753.60	112,000.00	112,000.00	
01-10-19-19.00	Wellness Program	450.00	450.00	500.00	500.00	
01-10-19-50.00	Property/Liab.	121,173.46	137,500.44	130,485.00	134,399.55	
Total Insurance Expense		332,415.38	340,820.43	343,940.00	356,899.55	

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01-11-21 Police Expense						
01-11-21-10	Police Payroll	-				
01-11-21-10.00	Salary	508,209.76	463,813.41	535,000.00	527,000.00	5 FT Off, 1 FT Adm 1 PT off.
01-11-21-10.11	Police OT	43,169.30	35,491.19	25,000.00	30,000.00	
01-11-21-10.21	PD Services - OKEMO	20,400.00	22,800.00	20,000.00	23,000.00	
01-11-21-10.22	PD Services -Detail	9,552.36	6,022.93	1,000.00	10,000.00	
01-11-21-10.23	Payroll for Details	629.07				
01-11-21-10.26	Core Payroll	1,379.04		2,000.00	-	
01-11-21-11.00	Social Security	46,730.21	42,862.08	42,840.00	42,160.00	
01-11-21-13.00	Worker's Comp	-		-		
01-11-21-14.00	Medical Insurance	63,022.67	72,018.05	66,764.00	68,000.00	
01-11-21-15.00	STD, LTD, Life insurance	2,277.42	3,118.16	3,965.00	4,000.00	
01-11-21-16.00	Retirement	50,121.53	47,514.41	47,437.50	53,000.00	
01-11-21-17.00	Uniforms	4,076.79	4,775.13	5,500.00	5,500.00	
01-11-21-21.00	Supplies	4,452.70	3,092.65	8,000.00	6,000.00	
01-11-21-21.01	DARE	329.84	681.69	300.00	300.00	
01-11-21-22.00	Training	5,080.60	4,494.33	5,000.00	7,100.00	
01-11-21-22.01	Travel	66.46	119.44	1,000.00	2,500.00	
01-11-21-23.00	Equipment	14,909.74	22,583.72	19,000.00	22,500.00	
01-11-21-23.01	Finger Print Machine	2,806.00	2,946.00	3,000.00	3,000.00	
01-11-21-29.01	MDC	-		-		
01-11-21-29.02	Watch Guard	-	5,078.00	6,000.00	-	
01-11-21-34.00	Telephone	4,988.28	4,548.76	6,000.00	5,300.00	
01-11-21-37.00	Computer Services	12,284.62	4,476.13	10,000.00	2,000.00	
01-11-21-37.03	Contracted Services	5,480.81	42,087.89	5,000.00	5,800.00	Sheriff Dept.
	CERT Expenses				4,500.00	
01-11-21-40.00	Police Association	610.00	595.00	900.00	900.00	
01-11-21-56.00	Attorney	2,680.60	13,667.36	5,000.00	5,000.00	
01-11-21-56.01	Consulting	-		-	3,000.00	
01-11-21-68.00	Vehicles-Rep. & Maint	12,164.33	36,859.98	15,000.00	20,000.00	
01-11-21-78.00	Gasoline	18,409.58	18,009.43	18,000.00	18,000.00	
01-11-21-76.00	Capital Payments	-	32,450.00	32,450.00	32,450.00	
01-11-21 Total Police Expense		833,831.71	890,105.74	884,156.50	901,010.00	
01-11-22 Fire Department						
01-11-22-10.00	Salaries	94,257.01	109,031.16	110,000.00	85,000.00	1/2 chief moved to ambulance
01-11-22-10.01	Hazmat/Special Detail	-				
01-11-22-11.00	Social Security	7,756.83	10,837.77	8,415.00	6,800.00	
01-11-22-13.00	Workers Comp	-		-		
01-11-22-14.00	Health Insurance	2,130.57	6,906.38	6,907.00	3,500.00	
01-11-22-17.00	Uniforms	2,327.50	1,126.18	3,750.00	3,750.00	
01-11-22-21.00	Supplies	2,078.76	1,624.09	1,750.00	2,000.00	
01-11-22-22.00	Training	6,896.29	2,488.57	8,000.00	8,000.00	
01-11-22-22.01	Physicals	2,805.00	-	3,500.00	3,000.00	
01-11-22-34.00	Phone/Ipad/Data Link	-		500.00	-	
01-11-22-37.00	Contract Services	2,633.53	1,771.83	3,150.00	3,150.00	
01-11-22-40.00	Association Dues	350.00	1,850.00	2,250.00	2,500.00	
01-11-22-60.00	Hydrants	-		-		
01-11-22-66.00	Equipment	27,148.85	26,991.99	38,000.00	28,000.00	
01-11-22-66.01	Foam Expense	-		1,500.00	1,500.00	
01-11-22-67.00	Radio Maintenance	1,161.04		-	-	
01-11-22-67.01	Building Maintenance	68.12	1,954.60	-	-	
01-11-22-67.02	Equipment Maintenance	10,525.82	10,063.12	10,500.00	12,000.00	
01-11-22-68.00	Vehicle Maintenance	8,813.97	18,405.19	12,500.00	13,000.00	
01-11-22-76.00	Capital Payments	56,665.14	55,370.00	55,370.00	67,860.00	
01-11-22-90.00	Bond Transfer	-				
01-11-22-79.00	Gasoline/Diesel	2,956.91	3,348.94	2,000.00	2,750.00	
01-11-22 Fire Department Totals:		228,575.34	251,769.82	268,092.00	242,810.00	

Town of Chester, Vermont
2026 General Fund Budget

		2024	2025	2025	2026	
Account		Actual	Actual	Budget	Budget	Budget Notes
01-11-23 Ambulance						
01-11-23-10.00	Salaries	139,010.24	137,717.80	130,000.00	235,000.00	
01-11-23-10.01	Ambulance Chief	69,653.72	86,474.24	72,000.00	27,000.00	
01-11-23-10.02	Ambulance Overtime	-	92.00		-	
01-11-23-11.00	Social Security	16,439.24	19,356.53	18,130.50	17,977.50	
01-11-23-13.00	Worker's Comp	-	-			
01-11-23-14.00	Medical Insurance	6,746.28	6,870.52	12,086.00	7,135.00	
01-11-23-15.00	STD, LTD, Life insurance	571.32	791.21	1,120.00		
01-11-23-16.00	Retirement	7,455.74	7,781.46	8,525.00	9,755.00	
01-11-23-17.00	Uniforms	4,283.90	2,675.69	5,000.00	5,000.00	
01-11-23-19.00	Bad Debt Expense	-	-	-	-	
01-11-23-19.01	Community Health Exp	646.00	680.00	500.00	500.00	
01-11-23-21.00	General Exp/Supplies	16,783.70	16,769.99	14,000.00	16,000.00	
01-11-23-21.01	Medical Expense	-	-	-	-	
01-11-23-22.00	Training	9,023.23	5,346.31	10,000.00	10,000.00	
01-11-23-23.00	Equipment/Computer	1,147.38	799.99	3,000.00	8,000.00	replace 2 ambulance computers
01-11-23-34.00	Ambulance Telephone	-	-	-	-	
01-11-23-37.00	Billing/Office Expense	4,511.39	15,103.51	6,000.00	17,000.00	Comstar
01-11-23-37.01	Intercept	4,250.00	4,550.00	10,000.00	7,500.00	
01-11-23-37.02	Medicaid Provider Tax	3,279.39	5,568.61	5,000.00	8,250.00	
01-11-23-50.03	Contract Services		16,820.28	10,000.00	3,500.00	
01-11-23-37.03	Contract Services	11,620.43	-			
01-11-23-66.00	Equipment	17,773.82	10,820.58	15,000.00	15,000.00	
01-11-23-67.00	Building Maintenance	36.99	1,147.23	-		
01-11-23-68.00	Vehicle Maintenance	9,010.89	8,223.11	2,500.00	2,500.00	
01-11-23-70.00	Capital Payments		46,469.50	46,469.50	45,322.56	
01-11-23-78.00	Fuel	3,689.16	5,949.49	2,000.00	4,500.00	
01-11-23 Ambulance Totals		325,932.82	400,008.05	371,331.00	439,940.06	
Transfer Service Expense:						
01-11-23-10.03	Transfer Salaries		31,457.00	32,000.00	35,000.00	
01-11-23-11.01	Transfer Social Security		1,169.76	2,448.00	2,677.50	
01-11-23-20.00	Transfer Expenses		1,449.00	2,000.00	-	
01-11-23-68.01	Transfer Vehicle Maintenance		8,549.39	10,000.00	10,000.00	
01-11-23-78.01	Transfer Fuel		7,706.78	3,000.00	9,000.00	
Total Transfer Service Expense:			50,331.93	49,448.00	56,677.50	
01-11-26 Communications						
01-11-26-10.00	Dispatching	33,265.90	29,071.78	35,000.00	37,000.00	
01-11-26-34.01	Telephone	3,454.64	4,503.34	3,000.00	3,600.00	
01-11-26-34.02	Cellular Phones	16,380.77	20,252.04	16,000.00	22,000.00	
01-11-26-34.03	Computer/IT Services	25,992.09	73,548.48	58,139.00	67,000.00	
	Catalis - Mass Notification				3,700.00	
01-11-26-67.00	Radio Maintenance	842.23	10,732.24	10,000.00	10,000.00	
01-11-26 Communication Totals		79,935.63	138,107.88	122,139.00	143,300.00	
01-11-27 Town Constable						
01-11-27-22.00	Constable Training	-	20.00	20.00	20.00	
01-11-27 Town Constable Totals		-	20.00	20.00	20.00	
01-12-3 Public Works						
01-12-31 Highway						
01-12-31-10.11	Salary & Hourly 8FT, 2 split w	517,977.57	589,252.93	563,000.00	600,000.00	8 FT + 2 FT split with cemetery
01-12-31-10.12	Highway Overtime	53,880.71	31,037.85	40,000.00	40,000.00	
01-12-31-11.00	Social Security	45,948.54	49,513.40	46,129.50	51,200.00	
01-12-31-13.00	Worker's Comp	-	-			
01-12-31-14.00	Medical Insurance	148,760.44	155,204.24	165,280.00	170,000.00	
01-12-31-15.00	STD, LTD, Life insurance	3,333.71	4,806.47	4,500.00	5,000.00	

Town of Chester, Vermont
2026 General Fund Budget

Account		2024	2025	2025	2026	Budget Notes
		Actual	Actual	Budget	Budget	
01-12-31-16.00	Retirement	40,458.82	44,260.40	38,706.25	42,754.00	
01-12-31-17.00	Uniforms	12,214.47	13,610.04	11,000.00	12,500.00	
01-12-31-21.00	Supplies	9,883.92	12,025.47	10,000.00	12,000.00	
01-12-31-21.01	Road Sign Replacement	2,267.11	1,478.65	2,500.00	2,000.00	
01-12-31-22.00	Training/CDL Reimb.	216.00	104.28	1,000.00	1,000.00	
01-12-31-30.01	Garage Utilities	4,474.53	5,792.15	6,000.00	6,000.00	
01-12-31-30.02	Street Lights	25,690.92	32,629.10	25,000.00	25,000.00	
01-12-31-31.00	Garage Water-Sewer	3,751.79	1,869.84	4,000.00	4,000.00	
01-12-31-34.00	Telephone	1,831.83	2,476.87	2,000.00	3,000.00	
01-12-31-37.01	Contract Service	11,117.50	12,201.24	10,000.00	10,000.00	trees, street sweeping
01-12-31-37.02	Mowing	-	3,344.33	3,000.00	2,500.00	
01-12-31-58.00	Gravel Pit Installation	-				
01-12-31-37.03	ComputerService	290.51				
01-12-31-56-01	Act 250/Extraction Start	-				
01-12-31-60.00	Culverts	10,330.74	11,302.41	13,500.00	11,500.00	
01-12-31-66.01	Tools/Equipment	3,456.82	5,135.37	5,000.00	5,000.00	
01-12-31-66.02	Equipment	12,005.96	6,676.04	15,000.00	12,000.00	
01-12-31-66.03	Chains & Blades	24,623.73	13,217.83	20,000.00	20,000.00	
01-12-31-67.00	Communications	1,840.50		1,000.00	3,000.00	
01-12-31-68.00	Vehicle Maintenance	108,779.67	122,865.51	100,000.00	110,000.00	Tires, Excavator, mower head
01-12-31-69.00	Garage Maint.	4,533.90	9,262.82	5,000.00	7,500.00	
01-12-31-70.01	Gravel	65,381.38	31,718.00	30,000.00	40,000.00	mud season
01-12-31-70.03	Rip Rap	4,606.00	2,968.00	6,000.00	6,000.00	
01-12-31-71.00	Salt	49,660.37	66,841.52	50,000.00	55,000.00	
01-12-31-72.00	Sand	-	54,460.00	35,000.00	25,000.00	4000 yards crushed
01-12-31-73.00	Calcium Chloride	9,440.00	13,359.05	10,000.00	11,000.00	
01-12-31-74.01	Bond Plan Payments	198,667.47	259,029.88	259,029.88	313,175.06	
01-12-31-74.02	Hot Mix	2,371.09	2,761.90	6,000.00	4,000.00	
01-12-31-75.00	General Road Permits	1,800.00	2,640.00	2,500.00	2,500.00	
01-12-31-76.00	Capital Plan Payments	160,969.28	138,539.50	138,539.50	137,331.76	
01-12-31-77.00	Bridge Material	16,974.22	7,968.41	30,000.00	20,000.00	Colburn, Kingsbury
	Grant Match Projects				35,000.00	Old Stage Rd., Cummings Rd. Wymans
01-12-31-79.00	Diesel/Gas	147,623.46	170,827.30	120,000.00	130,000.00	
01-12-31 Highway Total		1,705,162.96	1,879,180.80	1,778,685.13	1,934,960.82	
Highway Total Expenses		1,705,162.96	1,879,180.80	1,778,685.13	1,934,960.82	
Highway Total Revenue		285,236.46	191,288.36	369,500.00	286,250.00	
Net Highway Budget to be raised:		1,419,926.50	1,687,892.44	1,409,185.13	1,648,710.82	
01-12-32 Solid Waste						
01-12-32-37.02	Transfer Station	35,000.00	35,000.00	35,000.00	35,000.00	
01-12-32-95.00	Green Up Day	1,027.75	1,544.20	1,000.00	1,000.00	
01-12-32 Solid Waste Total		36,027.75	36,544.20	36,000.00	36,000.00	
01-13-41 Health & Welfare						
01-13-41-10.00	Health Officer Salary	-	-	-	-	
01-13-41-11.00	Social Security	-	-	-	-	
01-13-41-22.00	Training	-	-	-	-	
01-13-41-55.00	Animal Care	565.00				
01-13-41-56.00	Legal	-	-	1,000.00	1,000.00	
01-13-41 Health & Welfare Totals		565.00	-	1,000.00	1,000.00	
01-14-51 Recreation						
01-14-51-10.00	Rec. Payroll	73,428.44	84,242.65	74,000.00	76,720.00	
01-14-51-10.01	Lifeguard Payroll	13,636.38	14,495.04	19,000.00	19,000.00	
01-14-51-11.00	Social Security	6,675.65	7,710.02	5,661.00	7,657.60	
01-14-51-13.00	Worker's Comp	-				
01-14-51-14.00	Medical Insurance	21,618.96	24,258.84	21,619.00	25,508.00	
01-14-51-15.00	STD, LTD, Life insurance	434.52	579.37	628.00	633.00	

Town of Chester, Vermont
2026 General Fund Budget

Account		2024 Actual	2025 Actual	2025 Budget	2026 Budget	Budget Notes
01-14-51-16.00	Retirement	5,003.08	5,386.18	4,995.00	5,670.00	
01-14-51-19.00	Misc Employee Expense	226.68			-	
01-14-51-21.03	Sports for Squirts	-		100.00	-	
01-14-51-21.04	League Fee Expense	1,051.76	1,196.35	500.00	1,000.00	
01-14-51-21.05	Fall Flag Football	-			100.00	
01-14-51-21.06	GM Sports Camp	-		300.00	-	
01-14-51-21.08	Golf	350.00			-	
01-14-51-21.09	Dance Camp	-		200.00	-	
01-14-51-21.12	Black Fly Camp	4,119.82	543.85	800.00	3,500.00	
01-14-51-21.13	Baseball & Softball	4,108.10	1,741.98	2,000.00	2,400.00	
01-14-51-21.16	Fall Soccer	1,618.81	2,253.96	1,200.00	2,200.00	
01-14-51-21.18	Soccer Camps	500.00		800.00	1,000.00	
01-14-51-21.20	Basketball	1,710.18	1,784.21	1,000.00	1,250.00	
01-14-51-21.23	Wall Climbing Camp	-		400.00	-	
01-14-51-21.24	Winter Carnival	1,489.27	1,553.84	3,500.00	-	
01-14-51-21.27	Volleyball	-		200.00	-	
01-14-51-21.28	Wrestling	59.99	52.99	800.00	150.00	
01-14-51-66.00	Equipment	-			-	
01-14-51-21.26	Dance/Ballet	-				
01-14-51 Recreation Total		136,031.64	145,799.28	137,703.00	146,788.60	
01-14-52 Parks & Cemeteries						
01-14-52-10.00	Salary	42,678.19	51,938.98	48,627.00	53,000.00	2 FT split with Highway
01-14-52-11.00	Social Security	3,130.29	3,877.31	3,719.97	4,054.50	
01-14-52-14.00	Medical Insurance	12,732.87	17,032.09	16,446.50	21,000.00	
01-14-52-15.00	STD, LTD, Life insurance	243.36	346.21	900.00	300.00	
01-14-52-16.00	Retirement	2,766.26	3,628.79	3,343.11	3,900.00	
01-14-52-17.00	Uniforms	-		1,200.00	-	
01-14-52-21.00	Supplies	2,049.47	3,235.16	2,500.00	2,500.00	
01-14-52-30.00	Power on the Green	509.56	1,220.75	450.00	450.00	
01-14-52-31.00	Water	572.00	652.00	600.00	600.00	
01-14-52-37.01	Contract Labor	19,360.80		1,000.00	1,000.00	
01-14-52-37.02	Trees	8,000.00	6,500.00	8,000.00	8,000.00	
01-14-52-37.03	Perpetual Care	-		-	-	
01-14-52-55.00	Survey	-		-	-	
01-14-52-60.00	Cemetery Fence	-		-	-	
01-14-52-66.00	Equipment	16,570.13	3,525.16	3,500.00	11,000.00	blower - requesting from public funds
01-14-52-69.00	Cemetery Shed	1,074.49	168.58	-	-	
01-14-52-95.01	Memorial Day	663.34	663.34	700.00	700.00	
01-14-52-90.00	Capital/Bond Plan	-		-	-	
01-14-52-99.00	Miscellaneous	-		-	-	
01-14-52 Parks & Cemeteries Total		110,350.76	92,788.37	90,986.57	106,504.50	
01-14-55 Library						
01-14-55-21.00	Library Expenses	-		1,000.00	1,000.00	
01-14-55-30.00	Utilities	5,005.02	5,380.96	4,000.00	5,000.00	
01-14-55-31.00	Water/Sewer	807.19	902.54	1,000.00	1,000.00	
01-14-55-32.00	Fuel	4,089.42	5,351.92	3,500.00	3,500.00	
01-14-55-69.00	Repairs/Maint.	18,853.69	11,623.43	12,000.00	7,000.00	
01-14-55-90.00	Library Fund	101,000.00	111,000.00	111,000.00	114,330.00	
01-14-55 Library Total		129,755.32	134,258.85	132,500.00	131,830.00	
01-14-56 Town Hall						
01-14-56-21.00	Supplies	2,711.96	2,794.41	3,000.00	3,000.00	
01-14-56-30.00	Utilities	6,327.31	11,065.20	6,000.00	6,000.00	
01-14-56-31.00	Water/Sewer	890.59	1,001.74	800.00	1,000.00	
01-14-56-32.00	Fuel	4,386.20	5,972.00	3,500.00	5,000.00	
01-14-56-37.01	Cleaning Service	7,440.00	10,965.00	7,950.00	2,000.00	
01-14-56-37.02	Rubbish	5,807.91	6,957.85	6,000.00	6,000.00	

Town of Chester, Vermont
2026 General Fund Budget

Account		2024	2025	2025	2026	Budget Notes
		Actual	Actual	Budget	Budget	
01-14-56-69.00	Repairs/Maint.	11,787.44	8,377.75	10,500.00	8,000.00	
01-14-56-69.01	Renovations	5,787.28	58.74	2,000.00	1,000.00	
01-14-56 Town Hall Total		45,138.69	47,192.69	39,750.00	32,000.00	
01-14-57 Revitalization						
01-14-57-69.01	Website Maintenance	485.19		500.00	-	
01-14-57-69.02	Historic Facility Mainten	129.02	897.08	25,000.00	10,000.00	
01-14-57-69.03	Misc Maintenance	1,352.87	3,350.02	6,000.00	6,000.00	
01-14-57-69.04	Landscaping	-	1,404.63	1,400.00	1,400.00	
01-14-57-69.05	Info Booth Expense	5,271.22	6,074.65	5,000.00	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	1,391.00	2,050.16	5,000.00	2,500.00	
01-14-57-69.08	Chester Events	1,500.00	7,439.75	4,000.00	4,000.00	
01-14-57 Revitalization Total		20,129.30	31,216.29	56,900.00	38,900.00	
01-14-58 Recreation Facilities						
01-14-58-21.01	Supplies	8,201.55	3,369.55	3,500.00	3,500.00	
01-14-58-21.02	Food Supplies	-	57.20	-	150.00	
01-14-58-22.00	Lifeguard Exp	565.00	1,170.00	500.00	500.00	
01-14-58-23.00	Equipment Purchase	-		500.00	-	
01-14-58-29.00	Computer	290.51		-	-	
01-14-58-30.00	Utilities	4,637.46	4,323.58	4,500.00	4,500.00	
01-14-58-31.00	Water/Sewer	2,447.94	2,578.11	2,500.00	2,500.00	
01-14-58-34.00	Telephone	1,394.07	1,454.43	1,500.00	1,500.00	
01-14-58-60.00	Pool Maintenance	4,433.49	10,468.25	5,000.00	5,000.00	
01-14-58-66.00	Pool Improvement	2,684.44		-	3,500.00	
01-14-58-68.01	Vehicle Expense	3,599.96	4,000.10	4,000.00	4,000.00	
01-14-58-69.00	Facility Repair	238.20	13,160.31	13,700.00	8,000.00	
01-14-58-69.01	Skating Rink Maintenance	494.98	814.68	700.00	500.00	
01-14-58-69.02	Disc Golf	725.00	925.00	700.00	3,500.00	
01-14-58-69.03	Tennis Court	-		-	-	
01-14-58-70.00	Batting Cage	-		-	-	
01-14-58-76.00	Capital Expenses	-		-	-	
01-14-58 Recreation Facilities Total		29,712.60	42,321.21	37,100.00	37,150.00	
01-14-59 Emergency Services Building						
01-14-59-21.00	Supplies	3,273.12	2,039.49	2,000.00	2,000.00	
01-14-59-30.00	Utilities	18,213.05	23,460.53	17,000.00	16,000.00	
01-14-59-31.00	Water/Sewer	764.78	1,384.29	1,000.00	2,000.00	
01-14-59-32.00	Fuel	9,094.10	9,077.21	7,000.00	8,000.00	
01-14-59-37.01	Cleaning Service	560.00	800.00	500.00	1,000.00	
01-14-59-33.00	Catalis notification System	3,500.00	3,710.00	3,500.00	-	
01-14-59-69.00	Repairs & Maintenance	4,758.10	6,474.82	4,500.00	4,500.00	
01-14-59-69.01	Grounds Maintenance	43.96	891.45	5,000.00	2,000.00	
01-14-59-69.02	Initial Start Up Expense	1,850.00	-	-	-	
01-14-59 Emergency Services Building Total		42,057.11	47,837.79	40,500.00	35,500.00	
01-14-60 Facilities Director						
01-14-60-10.00	Salary	57,462.75	92,853.22	63,000.00	103,157.00	1 FT, 1PT
01-14-60-11.00	Social Security	4,446.93	5,873.78	4,819.50	8,252.56	
01-14-60-14.00	Medical Insurance	15,387.44	12,949.56	17,266.00	30,910.00	1FT , 1PT
01-14-60-15.00	STD, LTD, Life insurance	363.00	579.83	554.00	791.00	
01-14-60-16.00	Retirement	4,223.77	4,747.35	4,331.25	7,608.00	
	Mileage				3,250.00	
01-14-60-17.00	Uniforms	573.29	589.00	500.00		
01-14-60-21.00	Supplies	-	405.30	1,500.00	1,500.00	
01-14-60-22.00	Equipment/vehicle purchase		38,453.33	38,000.00	1,500.00	
	Fuel				2,000.00	
01-14-60-68.00	Vehicle Maintenance	1,720.35	1,082.44	4,000.00	3,000.00	

Town of Chester, Vermont
2026 General Fund Budget

		2024	2025	2025	2026	
Account		Actual	Actual	Budget	Budget	Budget Notes
01-14-60 Facilities Director Total		84,177.53	157,533.81	133,970.75	161,968.56	
01-16-75 Other Govt. Expenditures						
01-16-75-41.00	County Tax	23,547.62	28,187.67	27,500.00	32,000.00	
01-16-75 Other Govt. Expenditures Total		23,547.62	28,187.67	27,500.00	32,000.00	
01-17-80 Transfer Accounts						
01-17-80-40.00	CTSD Assessment	-	-	-		
01-17-80-90.00	Transfer - Capital/Bond	259,984.41	345,342.81	345,342.81	343,000.00	
01-17-80-90.01	Transfer - Grant Fund	40,000.00	35,000.00	35,000.00	40,000.00	
01-17-80-90.02	Transfer - Reserve Fund	-	-	-	40,000.00	
01-17-80 Transfer Accounts Total		299,984.41	380,342.81	380,342.81	423,000.00	
Total Expenditures		5,348,835.72	5,993,979.14	5,741,651.24	6,167,693.20	
Less school expense						
Other Revenue (less taxes Line 7)		1,503,577.01	1,568,353.50	1,566,050.00	1,706,638.26	
Net Budget to be voted at Town Meeting:			4,425,625.64	4,175,601.24	4,461,054.94	
					285,453.70	7.14
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	Senior Solutions	1,200.00	1,200.00	1,200.00	2,400.00	
01-18-81-95.24	Black River Area Community		5,000.00		5,000.00	
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	4,000.00	
01-18-81-95.27	Family Center	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	
01-18-81-95.87	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	4,070.00	
01-18-81 Voted Articles Total		39,811.00	41,811.00	36,811.00	46,011.00	