

Village of Chester Commission
 2025/26 Village Budget Draft - SUMMARY
 v. 5 FINAL | May 22, 2025

	Budget 2025/26	Notes	Page
<u>REVENUE SUMMARY</u>			
GENERAL GOV'T / OPERATIONS BUDGET	\$477,167.85	<i>Based 0.0777 property tax revenue (unchanged) + other income</i>	p. 2
CAPITAL BUDGET	\$185,248.86	<i>Federal/Provincial capital grants and Reserve funds only</i>	p. 4
EHS BUILDING BUDGET	\$21,260.00	<i>EMS rental of building income only; no public funds</i>	p. 5
TOTAL REVENUE	\$683,676.71		
<u>EXPENSE SUMMARY</u>			
GENERAL GOV'T / OPERATIONS BUDGET	\$476,414.30	<i>Disbursement of tax revenue + other income is contained here</i>	p. 2-3
CAPITAL BUDGET	\$185,248.86	<i>Lido restoration & Lido/Public Washroom accessibility projects</i>	p. 4
EHS BUILDING BUDGET	\$21,260.00	<i>Operations and maintenance funded from rental income</i>	p. 5
TOTAL EXPENSES	\$682,923.16		
DIFFERENCE (+surplus or -deficit)	753.54	<i>Subject to change as fiscal year progresses</i>	
<u>BUDGET NOTES</u>		<i>Line notes for all three budgets</i>	p. 6-7

Village of Chester Commission
2025/26 Village Budget - GENERAL GOVERNMENT OPERATIONS BUDGET
v. 5 FINAL | May 22, 2025

	<i>Prelim. Actual 2024/25 (Unconsolidated)</i>	<i>Budget 2024/25 (Tax rate 0.0777)</i>	<i>Budget 2025/26 (Tax rate 0.0777)</i>	<i>Notes</i>
<u>REVENUE - General Gov't Operations</u>				
Property Tax Revenue				
4100	406,241.87	408,476.05	413,047.35	1.01
4100	744.99	0.00	745.00	1.02
Property Tax Revenue Total			413,792.35	
Other Revenue				
4050	40,012.63		49,100.00	1.03
4118	3,997.69		5,005.00	1.04
4116	2,479.40	2,615.00	2,615.00	
4201	3,867.92	1,710.00	1,710.00	1.05
4225	5,185.42	2,400.00	4,945.50	1.06
Other Revenue Total			63,375.50	
TOTAL REVENUE			\$477,167.85	
<u>EXPENSES - General Gov't Operations</u>				
Governance				
5450	511.82	350.00	1,500.00	1.11
5477	11,167.20	10,820.00	11,520.00	1.12
5461	690.28	2,160.00	2,580.00	1.13
5462			3,335.00	1.14
5431	2,702.12	5,000.00	4,000.00	1.15
5432	1,337.83	3,000.00	2,000.00	1.16
5496	505.57	2,625.00	2,600.00	1.17
Governance Total			27,535.00	
Administration				
5430	14,634.15	16,000.00	15,020.00	1.18
	3,997.69		5,005.00	0.01
5428	3,888.16	4,070.00	3,760.00	1.19
5435	4,831.35	4,200.00	5,000.00	1.20
5440	70,612.96	68,000.00	64,635.00	1.21
	40,012.63		49,100.00	0.01
5445	3,768.89	4,000.00	4,000.00	
5447	3,063.16	2,300.00		1.22
5448	6,138.00	4,500.00		1.23
5457			4,000.00	1.24
5455	549.47	2,000.00	3,000.00	1.25
5460	956.84	1,500.00	1,200.00	
5459			3,500.00	1.26
5465	2,463.41	4,000.00	5,660.00	1.27
5470	290.18	300.00	350.00	
5472	0.00	3,000.00	3,000.00	
5475	1,147.15	3,000.00	3,000.00	
5476	8,991.08	6,250.00	7,650.00	1.28
5478	4,050.00	4,060.00	4,149.30	1.29
5480	2,356.81	2,200.00	2,400.00	

	<i>Prelim. Actual 2024/25 (Unconsolidated)</i>	<i>Budget 2024/25 (Tax rate 0.0777)</i>	<i>Budget 2025/26 (Tax rate 0.0777)</i>	<i>Notes</i>
5481 IT Support & Website	10,149.88	6,700.00	9,040.00	1.30
5490 Insurance (Liability & Property)	17,667.17	24,300.00	22,000.00	1.31
5492 Cyber Insurance	2,400.00	2,500.00	2,570.00	1.32
5495 Office Equipment & Programs	5,748.53	5,000.00	6,200.00	1.33
Administration Total	207,717.51	167,880.00	224,239.30	
Protection				
5501 Street Lights Power	7,757.03	12,625.00	8,000.00	1.34
5526 Street Lights Maintenance	10,298.21	10,300.00	5,100.00	1.35
5540 Crossing Guards*	10,920.32	11,500.00	16,000.00	1.36
Protection Total	28,975.56	34,425.00	29,100.00	
Beautification				
5565 Flower Baskets	22,689.68	23,000.00	23,530.00	1.37
5570 Wreaths	3,780.25	5,000.00	5,000.00	1.38
5582 Community Celebrations/Grants	10,000.00	10,000.00	10,000.00	
Beautification Total	36,469.93	38,000.00	38,530.00	
Economic Development				
5590 Tourism Attraction Projects	1,478.96	10,000.00	2,500.00	1.39
5595 Visitor Information Center (VIC)			10,000.00	1.40
5591 Highway Directional Signs			4,200.00	1.41
Economic Development Total	1,478.96	10,000.00	16,700.00	
Operations				
5575 Summer Compost Collection	20,266.20	22,310.00	25,985.00	1.42
5585 Property Maintenance/Landscaping	5,884.49	4,000.00	7,720.00	1.43
5960 Public Washroom Operation/Maintenance	12,434.52	15,000.00	14,200.00	1.44
Operations Total	38,585.21	41,310.00	47,905.01	
Jib Lot				
5405 Jib Lot Maintenance	2,253.14	1,500.00	3,000.00	1.45
5407 Jib Lot Fence Removal			3,700.00	1.46
5410 Land Taxes (Waste Collection)	631.39	650.00	650.00	
5415 Water Lot Taxes (Waste Collection)	138.58	150.00	150.00	
Jib Lot Total	3,023.11	2,300.00	7,500.00	
Lido Pool				
5910 Lido Maintenance & Operations	45,811.26	32,000.00	32,750.00	1.47
5925 Lido Insurance	3,980.01	5,100.00	4,800.00	1.48
5935 Life Guard Wages*	26,323.18	25,500.00	32,975.00	1.49
5940 Supervisor/Security (Race Week)	1,838.04	1,600.00	1,880.00	1.50
5945 Lido Taxes (Waste Collection Fee)	1,159.88	1,200.00	1,200.00	
Lido Pool Total	79,112.37	65,400.00	73,605.00	
Reserves (Planned)				
5743 Gen Gov't Operating Reserve Deposit	1,931.05	1,931.05	TBD	1.51
5937 Lido Reserve Deposit	30,000.00	30,000.00	10,000.00	1.53
5742 Utility Reserve Deposit	1,745.00	0.00	1,300.00	1.52
Reserves Total	33,676.05	31,931.05	11,300.00	
TOTAL EXPENSE	\$445,953.52	\$415,201.05	\$476,414.30	

DIFFERENCE (+surplus or -deficit)

753.54

Village of Chester Commission
 2025/26 Village Budget - CAPITAL BUDGET
 v. 5 FINAL | May 22, 2025

	Actual (Prelim) 2024/25 (Unconsolidated)	Budget 2024/25 (Tax rate 0.0777)	Budget 2025/26 (Tax rate 0.0777)	Notes	
REVENUE - Capital					
Revenue Sources					
2200	Deferred Revenue-Provincial Grant (CCTH)	123,703.28	150,000.00	26,296.72	2.01
2200	Deferred Revenue-Federal Grant (EAF)	6,152.86	100,000.00	93,847.14	2.02
4223	Provincial Grant (GRID)			TBD	2.03
4170	Transfer from Lido Reserve	0.00	65,105.00	65,105.00	2.04
	Revenue Total	129,856.14	315,105.00	185,248.86	
TOTAL REVENUE		\$129,856.14	\$315,105.00	\$185,248.86	
EXPENSES - Capital					
Capital Projects					
5915	Lido Capital Repairs	123,703.28	150,000.00	26,296.72	2.05
5916	Lido/Washroom Accessibility Retrofit	6,152.86	165,105.00	158,952.14	2.06
5916	Lido Facility Accessible Entrance			TBD	2.07
	Capital Projects Total	129,856.14	315,105.00	185,248.86	
TOTAL EXPENSE		\$129,856.14	\$315,105.00	\$185,248.86	
DIFFERENCE (+surplus or -deficit)				0.00	

Village of Chester Commission
 2025/26 Village Budget Draft - EMC BUILDING BUDGET
 v. 5 FINAL | May 22, 2025

	Actual (Prelim) 2024/25 (Unconsolidated)	Budget 2024/25 (Tax rate 0.0777)	Budget 2025/26 (Tax rate 0.0777)	Notes
<u>REVENUE - EMC Building</u>				
Revenue Sources				
4110	20,993.28	21,260.00	21,260.00	3.01
4180	13,875.00	13,875.00		
	Revenue Total	34,868.28	21,260.00	
TOTAL REVENUE				
	\$34,868.28	\$35,135.00	\$21,260.00	
<u>EXPENSES - EMC Building</u>				
EMC Building				
5705	2,640.37	3,500.00	8,500.00	3.05
5710	1,151.76	1,200.00	1,250.00	3.06
5715	5,149.30	5,260.00	5,270.00	3.07
	EMC Building Total	8,941.43	15,020.00	
Reserves (Planned)				
5720	11,300.00	11,300.00	6,240.00	3.08
	Reserves Total	11,300.00	6,240.00	
Capital Projects				
5709	12,042.13	13,875.00		3.09
	Capital Projects Total	12,042.13	0.00	
TOTAL EXPENSE				
	\$32,283.56	\$35,135.00	\$21,260.00	
DIFFERENCE (+surplus or -deficit)			0.00	

Village of Chester Commission
2025/26 Village Budget - NOTES
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GENERAL GOVERNMENT / OPERATIONS BUDGET

- 1.01 2025 preliminary property assessments provided by Municipality (subject to appeals); minus 2024/25 overpayment \$6,353.09.
- 1.02 Grants in Lieu of property tax: Federal government, Provincial government, and NS Power properties in the Village.
- 1.03 The Village invoices Chester Fire Services Committee for management and administration: 40% Clerk/Treasurer and 50% Admin Assistant.
- 1.04 The Village invoices Chester Fire Services Committee for 25% of office rent to cover use of meeting space, equipment, supplies, etc.
- 1.05 Provincial grant based on spend two fiscal years past; award variable depends on the number of applicants and funding pool. Estimate based on half of last year's grant.
- 1.06 Canada Summer Jobs grant for two 2025 Lido Pool lifeguards successful.

- 1.10 The 2024 Nova Scotia Annual Consumer Price Index (CPI) 2.3% - this is tracked throughout.
- 1.11 Based on actual cost in 2024 and adding a notice flyer mailout to improve reach.
- 1.12 Increased by CPI; includes WCB.
- 1.13 Increased by CPI to \$61.40; based on 3 external committees' monthly meetings and annual workshops.
- 1.14 Village-owned secure tablets for Commissioner use (Android x2), and replacement laptop for Clerk/Treasurer.
- 1.15 Reduced projection a based on previous uptake to date.
- 1.16 Reduced projection a based on previous uptake to date.
- 1.17 Based on 2022 actual costs plus CPI - two seats are up for election this year.
- 1.18 Showing 100% of rent costs (3-year lease 22-25). 2025 cost is \$1,591.35 + payable HST = \$1,668.69/month total. Cost shared with Chester Fire Services Committee: 2025 VOC portion is 75% (\$15,020); CFSC portion is 25% (\$5,005).
- 1.19 Commercial cleaning service (Inside Out) 2025 rate.
- 1.20 Restored to previous level based on use.
- 1.21 Showing 100% of salaries. Includes CPI salary increases for staff and 2025 WCB, EI, and CPP payments. Cost shared with the Chester Fire Services Committee: 2025 VOC portion is 60% Clerk/Treasurer + 50% Admin Assistant (\$64,635); CFSC portion is 40% Clerk/Treasurer + 50% Admin Assistant (\$49,100).
- 1.22 Moved to include Employment Insurance (EI) in all wage lines: Employees, Crossing Guards, Summer Students/Lifeguards.
- 1.23 Moved to include Canada Pension Plan (CPP) in all wage lines: Employees, Crossing Guards, Summer Students/Lifeguards.
- 1.24 NEW quarterly print newsletter; based on printing and Post Office distribution (x4). Writing is in-house.
- 1.25 Increased to allow for one notice flyer distribution.
- 1.26 Placeholder until funding model comes from the Association of Nova Scotia Villages (ANSV)..
- 1.27 Includes estimated costs for the Clerk/Treasurer and 5 Commissioners to attend the 2025 ANSV Conference.
- 1.28 Based on quoted rate effective April 1 2025; 60% employer portion. Employee portion comes off payroll.
- 1.29 6% RSP per Clerk/Treasurer contract.
- 1.30 Incl. AMANS website fees and re-design of site; IT back-end management & security
- 1.31 Projected increase by 7% (minus Fire Station property premium billed to Chester Fire Services Committee).
- 1.32 Projected increase by 7%.
- 1.33 Based on 2024 actuals estimate plus CPI; significant inflation in this area. Incl. software licenses for Adobe, Canva, etc.
- 1.34 Reduced from 2024 erroneous power rate increase.
- 1.35 Quotation for replacement purchase of 2 remaining decorative fixtures; installation of 1.
- 1.36 Increased by CPI (\$17.45/hr) + 6% vacation pay; incl. vacation pay, WCB, EI, and CPP.
- 1.37 Incl. 75 hanging flower baskets + CPI; investigating a combination of hanging baskets and planters for next year (to be determined).
- 1.38 Incl. 50 holiday wreaths.
- 1.39 Fund for promotional premiums and marketing opportunities.

- 1.40 Includes train station facility rental \$3,700/year; and allowance for insurance, sign, furnishings, office equipment, visitor materials. Summer staff \$3.5K portion of expected cost share from Municipality.
- 1.41 Placeholder for two replacement Highway 3 directional signs to Village.
- 1.42 Per cost estimate for 14 weeks (Jun 15-Sep 20) supplementary collection \$17,780; includes fuel surcharge 40% (changeable) + payable HST.
- 1.43 Increase based on previous year actual + CPI and replacement 3-stream waste bin \$1,700.
- 1.44 Based on previous year actual + CPI and roof insulation \$1,430.
- 1.45 Increase based on actual last year + CPI and a placeholder for filling post holes (see note 1.48).
- 1.46 Cost for removal of existing picket fence. Filling post holes left behind is not included.
- 1.47 Typical operations costs + CPI; addition of pool chemical shed and replacement of awning fabric.
- 1.48 2024 actual + 7% insurance increase rate.
- 1.49 Based on full staffing with 50¢/hr increase, and incl. vacation pay, WCB, EI, and CPP. Awaiting news of Canada Summer Jobs grant to offset some of the cost.
- 1.50 Based on 2024 actual (travel fees now applicable) + CPI; organized through the Chester Yacht Club.
- 1.51 Amount to be determined post-audit. This deposit comes from previous year's operating surplus, if any.
- 1.52 Per Reserve Funds & Investment Policy, figure is approx. 10% of streetlight spend; transferred in final month of fiscal year.
- 1.53 Reduced from usual to accommodate increased operational cost. (Reserve Fund & Investment Policy required \$30,000 or as directed by Commission.) Funds transferred in final month of fiscal year.

CAPITAL BUDGET

- 2.01 Communities, Culture, Tourism & Heritage grant for Lido Pool capital repairs received in 2023 and extended. Most work completed in Fall 2024; final part to come in May 2025. Closeout report to CCTH due Jul 15, 2025.
- 2.02 Federal "Enabling Accessibility Fund" grant for Lido Pool and Public Washroom accessibility retrofits received in 2023 and extended. Work scheduled to take place in 2025. Closeout report due 30 days after completion.
- 2.03 Municipal Affairs "Growth & Renewal for Infrastructure Development Program" awarded in 2025 for final phase of Lido Pool accessibility retrofits. Grant covers 50% of project up to a maximum of \$242,000. Actual spend TBD.
- 2.04 \$65,105 contribution req from Enabling Accessibility Fund granter. Subject to change: may adjust to match actual cost.
- 2.05 2024/25 Final piece of the work to take place in Spring 2025: interior wall repairs, sanding, and coating.
- 2.06 Phase 1 Public Washroom accessibility retrofits and Phase 3 pool deck ramp into Lido water & accessories. Pricing based on Class D estimate. Subject to change when RFPs awarded with Class A costs in April.
- 2.07 Phase 2 access from parking lot to pool deck - Class D \$350K + contingency; firm costs required through a public request for proposals process. Actual spend TBD.

EMC BUILDING BUDGET

- 3.01 Contract (2018-28) indicates same rent figure for duration: \$1,749.44/month.
- 3.05 Operations funded by rental income only; no tax revenue dollars.
- 3.06 Regular maintenance level with additional \$5K for exterior painting.
- 3.07 2024 actual + 7% insurance increase rate.
- 3.08 Per the Reserve Funds & Investment Policy, any operational surplus goes to EHS Reserve for future needs; transferred in the final month of fiscal year.
- 3.09 No capital work required at this time.