

Village of Chester Commission
2026/27 Village Operations & Capital Budgets - SUMMARY
FINAL | Approved on Apr 22, 2026

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TOTAL REVENUE		\$854,856.75	
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TOTAL EXPENSES		\$854,417.75	
DIFFERENCE (+surplus or -deficit)		439.00	<i>*Subject to change as fiscal year progresses</i>
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Village of Chester Commission
2026/27 Village Budget - GENERAL GOVERNMENT / OPERATIONS BUDGET
FINAL | Approved on Apr 22, 2026

VOC GL#		YTD to Mar 31st (Prelim.) 2025/26	Budget 2025/26 (Tax rate 0.0777)	Budget 2026/27 (Tax rate 0.0777)	Notes
REVENUE - General Gov't Operations					
Property Tax Revenue					
4100	Village General Govt Property Tax	413,430.91	413,047.35	454,610.00	1.01
4100	Grants in Lieu (GIL)	0.00	745.00	0.00	1.02
	Operating Allocation to ZVML (former rent)			-20,000.00	1.03
	Extra Allocation to ZVML (2nd SSPL Staff)			-10,000.00	1.04
	Allocation to Village Capital Budget			-2,500.00	1.05
	Revenue Total	413,430.91	413,792.35	454,610.00	
Other Revenue					
4050	CFSC Management/Admin Income	53,517.95	49,100.00	51,035.00	1.06
4118	CFSC Overhead Income	8,906.59	5,005.00	5,000.00	1.07
4116	Eastlink Rental/Tower	2,696.25	2,615.00	2,670.00	
4201	Provincial HST Offset Grant	3,864.10	1,710.00	TBD	1.08
4220	Extraordinary Revenue	580.19	0.00	4,500.00	1.09
4225	Federal Govt Grant (Canada Summer Jobs)	4,946.00	4,945.50	4,694.00	1.10
	Revenue Total	74,511.08	63,375.50	67,899.00	
TOTAL REVENUE		\$487,941.99	\$477,167.85	\$490,009.00	
EXPENSES - General Gov't Operations					
Governance					
5450	Annual General Meeting	254.79	1,500.00	1,500.00	1.12
5477	Commissioner Honorarium	12,042.05	11,520.00	14,130.00	1.13
5461	Commissioner Meeting Pay	1,616.84	2,580.00		1.14
5462	Secure Laptop/Tablet(s)	2,888.62	3,335.00	600.00	1.15
5431	Low-Income Property Tax Exemptions	639.86	4,000.00	3,500.00	1.16
5432	Non-Profit Tax Exemptions	194.25	2,000.00	2,000.00	1.17
5496	Election Expense	254.79	2,600.00	2,600.00	1.18
	Governance Total	17,891.20	27,535.00	24,330.00	
Administration					
5430	Village Office Rent - VOC Portion	15,354.43	15,020.00		1.19
5250	Village Office Rent - CFSC Portion	8,906.59	5,005.00		1.20
5428	Village Office Cleaning	3,788.60	3,760.00	6,230.00	1.21
5435	Audit Fees	5,193.15	5,000.00	5,195.00	
5440	Employee Wages - VOC portion	59,869.22	64,635.00	86,195.00	1.22
5210	Employee Wages - CFSC Portion	53,517.95	49,100.00	51,035.00	1.23
5447	Employment Insurance				1.24
5448	Canada Pension Plan				1.24
5457	Community Newsletter (Quarterly)	1,806.44	4,000.00	4,000.00	1.25
5455	Advertising	265.75	3,000.00	2,000.00	
5460	Membership & Dues	1,107.72	1,200.00	1,000.00	
5459	ANSV Staff Coordinator - Cost Share	0.00	3,500.00	3,500.00	1.26
5456	ANSV Annual Conference - Host			5,000.00	1.27
5465	Training & Travel	3,040.14	5,660.00	3,000.00	
5470	Bank Charges	666.20	350.00	750.00	
5472	Consultants	2,173.26	3,000.00	3,000.00	
5475	Legal Fees	5,499.85	3,000.00	6,000.00	1.28
5476	Medical Insurance (Telus Health-VOC portion)	7,649.16	7,650.00	8,175.00	1.29
5478	Employee Benefits (RSP)	4,156.00	4,150.00	4,235.00	1.30
5480	Office Phone & Internet	2,434.81	2,400.00	3,000.00	1.31
5481	IT Support & AMANS Website	7,040.25	9,040.00	9,390.00	1.32
5481	IT Infrastructure Installation	7,040.25	9,040.00	5,730.00	1.33
5490	Insurance (Liability & Property)	19,873.73	22,000.00	19,060.00	1.34
5492	Cyber Insurance	2,435.00	2,570.00	2,680.00	1.35

VOC GL#		YTD to Mar 31st (Prelim.) 2025/26	Budget 2025/26 (Tax rate 0.0777)	Budget 2026/27 (Tax rate 0.0777)	Notes
5445	Office Supplies & Expenses	8,640.54	4,000.00	4,500.00	
5495	Office Equipment & Programs	6,433.14	6,200.00	6,500.00	
5446	Moving Expenses (2026 only)	TBD	0.00	3,500.00	1.36
	Administration Total	226,892.18	233,280.00	243,675.01	
	Protection				
5501	Street Lights Power	7,836.45	8,000.00	8,400.00	1.37
5526	Street Lights Maintenance	5,011.39	5,100.00	3,000.00	1.38
5540	Crossing Guards	12,358.25	16,000.00	14,850.00	1.39
5535	Snowbank Removal			0.00	1.40
	Protection Total	25,206.09	29,100.00	26,250.00	
	Beautification				
5565	Flower Baskets	22,102.31	23,530.00	23,000.00	1.41
5570	Wreaths	4,711.08	5,000.00	5,000.00	1.42
5581	Other Beautification			0.00	
	Economic Development				1.43
5582	Community Celebrations/Grants	10,000.00	10,000.00	12,000.00	1.44
5590	Tourism Attraction Projects	1,602.92	2,500.00	2,000.00	1.45
5595	Visitor Information Center (VIC)	14,406.00	10,000.00	14,000.00	1.46
5586	VIC Summer Student (9 weeks)			6,280.00	1.47
5591	Highway Directional Signs	0.00	4,200.00		1.48
	Economic Development Total	26,008.92	26,700.00	34,280.00	
	Misc Public Works				
5575	Summer Compost Collection	24,603.13	25,985.00	31,350.00	1.49
5585	Property Maintenance/Landscaping	4,684.40	7,720.00	7,500.00	1.50
5960	Public Washroom Operation/Maintenance	17,396.73	14,200.00	17,800.00	
	Misc Public Works Total	46,684.26	47,905.00	56,650.00	
	Jib Lot				1.51
5405	Jib Lot Maintenance	1,041.97	3,000.00	3,500.00	1.52
5407	Jib Lot Fence Removal	3,635.20	3,700.00		
5410	Land Taxes (Waste Collection)	642.36	650.00	710.00	1.53
5415	Water Lot Taxes (Waste Collection)	144.60	150.00	160.00	1.53
	Jib Lot Total	5,464.13	7,500.00	4,370.00	
	Lido Pool				1.54
5910	Lido Maintenance & Operations	26,668.73	32,750.00	30,600.00	1.55
5925	Lido Insurance	5,162.34	4,800.00	5,680.00	1.56
5935	Life Guard Wages (9 weeks)	24,200.87	32,975.00	30,865.00	1.57
5940	Supervisor/Security (Race Week)	2,165.11	1,880.00	2,210.00	
5945	Lido Taxes (Waste Collection Fee)	1,164.36	1,200.00	1,280.00	
	Lido Pool Total	59,361.41	73,605.00	70,635.00	
	Reserves (Planned)				1.58
5743	Gen Gov't Operating Reserve Deposit	16,576.41	TBD	TBD	1.59
5937	Lido Reserve Deposit	3,970.70	10,000.00	TBD	1.60
5742	Utility Reserve Deposit	1,300.00	1,300.00	1,380.00	1.61
	Reserves Total	21,847.11	11,300.00	1,380.00	
	TOTAL EXPENSE	\$429,355.30	\$456,925.00	\$489,570.00	
	DIFFERENCE (+surplus or -deficit)			439.00	1.62

Village of Chester Commission
 2026/27 Village Budget - CAPITAL BUDGET
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VOC GL#		<i>YTD to Mar 31st (Prelim.) 2025/26</i>	<i>Budget 2025/26 (Tax rate 0.0777)</i>	Budget 2026/27 (Tax rate 0.0777)	Notes
REVENUE - Capital					
Revenue Sources					
2200	Provincial Grant (CCTH) re Repairs	26,296.72	26,296.72	145,810.00	2.01
2200	Federal Grant (EAF) re Public Washroom Accessibility	29,174.39	93,847.14	64,672.75	2.02
4235	MODC Grant (Beautification & Revitalization)			5,000.00	2.03
4100	Allocation from Operations Budget			2,500.00	2.04
4223	Provincial Grant (GRID) re Accessibility	0.00	TBD	TBD	2.05
4170	Transfer from Lido Reserve re Repairs	6,029.30	65,105.00	55,460.00	2.06
	Revenue Total	61,500.41	185,248.86	273,442.75	
TOTAL REVENUE		\$61,500.41	\$185,248.86	\$273,442.75	
EXPENSES - Capital					
Capital Projects					
5915	Lido Capital Repairs	32,326.02	26,296.72	201,270.00	2.10
5916	Lido/Washroom Accessibility Retrofit	29,174.39	158,952.14	64,672.75	2.11
5916	Lido Facility Accessible Entrance	0.00	TBD		2.12
5406	Jib Lot Patio & Landscaping			5,000.00	2.13
5952	Lido Parkette Landscaping			2,500.00	2.14
4223	Re-pay unspent GRID	0.00		TBD	2.15
	Capital Projects Total	61,500.41	185,248.86	273,442.75	
TOTAL EXPENSE		\$61,500.41	\$185,248.86	\$273,442.75	
DIFFERENCE (+surplus or -deficit)				-0.00	

Village of Chester Commission
2026/27 Village Budget - ZOÉ VALLÉ MEMORIAL LIBRARY (ZVML) BUDGET
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KEY: **Blue text** highlights revenue/funding from the Trust and its expenses.

ZVML GL#	(12 months)		(3 months)		Budget 2026/27	Notes
	Actuals Jan-Dec 2025 Trust (TBC)		Pending Actuals 2025/26 Q4 Trust (TBC)			
REVENUE - LIBRARY						
						3.01
	Allocation from Village of Chester					3.02
4050	Operating Allocation (former rent)				20,000.00	3.03
4050	Extra Allocation for 2nd SSPL Library staff (PT)				10,000.00	3.04
	VOC Funds Subtotal				30,000.00	
	<i>*Does not include approx. \$16,000 spend by Village for shared cleaning, phones, internet, etc.</i>					
	Grant(s) from Village of Chester					3.05
4020	Provincial Grant (GRID-Accessibility)				TBD	3.06
	VOC Grants Subtotal				0.00	
	Revenue to ZVML Trust					3.07
4010	Donation Income to ZVL		4,368.38	0.00	5,000.00	3.08
4030	Investment Income to ZVL		4,651.28	0.00	3,725.00	3.09
	Trust Income Subtotal		9,019.66	0.00	8,725.00	
	Transfers from ZVML Reserve					3.10
4060	Funding for 1 SSPL Library staff (PT)				10,000.00	3.11
4060	Funding for Library Operations				6,220.00	3.12
4065	Funding for Library Capital				15,200.00	3.13
4065	Funding for Accessibility Retrofits				TBD	3.14
	Funds from Reserve Subtotal				31,420.00	
TOTAL REVENUE		\$9,019.66	\$0.00		\$70,145.00	
EXPENSES - LIBRARY						
	Physical Plant Operations					3.20
5020	Building Maintenance		5,054.08	0.00	5,000.00	3.21
5030	Heat		3,798.67	0.00	6,000.00	3.22
5040	Power		1,008.86	0.00	1,700.00	3.23
5050	Smoke Detection				2,825.00	3.24
5060	Security Cameras				2,110.00	3.25
5070	Insurance		5,133.00	0.00	5,650.00	3.26
5080	Property Tax (Waste collection fee)		634.79	0.00	650.00	3.27
5090	Bank Charges			0.00	300.00	3.28
	Village Expenses Subtotal		15,629.40		24,235.00	
	Library Operations					3.29
5310	Fundraising Expenses		448.75	0.00	1,000.00	3.30
5320	Public Wi-Fi Infrastructure Install				1,910.00	3.31
5330	Marketing		5,203.58	0.00	2,000.00	3.32
5340	Library Administrator (PT)				5,200.00	3.33
5350	SSPL Librarian #1 (PT)				10,000.00	3.34
5355	SSPL Librarians #2 (PT)				10,000.00	3.35
5360	Volunteer Expenses				600.00	3.36
	Trust Expenses Subtotal		5,652.33		30,710.00	3.37
	Library Capital					3.38
5510	Building Capital Repairs			0.00	15,200.00	3.39
5550	Accessible Entrance & Washroom				TBD	3.40
	Capital Expenses Subtotal		0.00	0.00	15,200.00	
TOTAL EXPENSES		\$21,281.73	\$0.00		\$70,145.00	
DIFFERENCE (+surplus or -deficit)					0.00	

Village of Chester Commission
 2026/27 Village Budget - EMC BUILDING BUDGET
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VOC GL#	<i>YTD to Mar 31st (Prelim.) 2025/26</i>	<i>Budget 2025/26</i>	Budget 2026/27	Notes
REVENUE - EMC Building				
Revenue Sources				
4110	20,993.28	21,260.00	21,260.00	4.01
4180	0.00	0.00	0.00	4.02
	Revenue Total	20,993.28	21,260.00	
	TOTAL REVENUE	\$20,993.28	\$21,260.00	
EXPENSES - EMC Building				
EMC Building				
5705	7,117.91	8,500.00	6,000.00	4.11
5710	1,349.44	1,250.00	1,485.00	4.12
5715	5,073.46	5,270.00	5,580.00	4.13
	EMC Building Total	13,540.81	13,065.00	
Capital Projects				
5709			3,000.00	4.14
5709			3,000.00	4.15
	Capital Projects Total	0.00	6,000.00	
Reserves (Planned)				
5720	7,452.47	6,240.00	2,195.00	4.16
	Reserves Total	7,452.47	2,195.00	4.17
	TOTAL EXPENSE	\$20,993.28	\$21,260.00	
DIFFERENCE (+surplus or -deficit)			0.00	

Village of Chester Commission
2026/27 Village Budget - NOTES
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GENERAL GOVERNMENT / OPERATIONS BUDGET

- 1.01 2026 preliminary property assessments provided by Municipality (subject to appeals) x unchanged tax rate of \$0.077 per \$100/assessment. Assessments increased by approx. 9%.
- 1.02 Grants in Lieu of property tax: Federal government, Provincial government, and NS Power properties in the Village.
- 1.03 Core operational funding to the Zoé Vallé Memorial Library (ZVML); equivalent of annual commercial rent paid at Pleasant Street location. **ZVML benefit*
- 1.04 Additional funding contribution to the ZVML to pay for a second part-time librarian (two half-days/year). **ZVML benefit*
- 1.05 Village contribution to an MODC "Beautification & Revitalization" capital project, Phase 1.
- 1.06 The Village invoices Chester Fire Services Committee for management and administration: 40% Clerk/Treasurer and 50% Admin Assistant (regular hours only).
- 1.07 The Village invoices Chester Fire Services Committee for 25% of the office rent equivalent (see note #1.03) to cover use of meeting space, equipment, supplies, etc.
- 1.08 Provincial grant based on spend two fiscal years past; award variable depends on the number of applicants and funding pool.
- 1.09 Chester is the 2026 host for the annual Association of Nova Scotia Villages (ANSV) Conference. The Board of Directors normally provides \$4.5-5K to the host to offset costs.
- 1.10 Canada Summer Jobs grant for two 2026 students: 1 lifeguard, 1 VIC staff (\$2,347 x 2).
- 1.11 The 2025 Nova Scotia Annual Consumer Price Index (CPI) 2.1% - this is tracked throughout.
- 1.12 Based on actual previous costs and adding a notice flyer mailout to improve reach.
- 1.13 Increased by CPI = \$2,260/ea + \$4,520 for Chair this year + WCB.
- 1.14 Discontinued.
- 1.15 One Village-owned secure Chromebook for Commissioner use; 2026 election is for one seat.
- 1.16 Reduced projection a based on low uptake to date.
- 1.17 Noted that there is low update to date.
- 1.18 Based on 2022 actual costs (last contested election) plus CPI; 2026 election is for one seat.
- 1.19 Discontinued; funds for commercial rent redirected to ZVML (see note #1.03).
- 1.20 Discontinued; CFSC is still invoiced for 25% of the equivalent (see note #1.07)
- 1.21 Commercial cleaning service (Inside Out) 2026 rate; increased due to change in location. **ZVML benefit*
- 1.22 Showing VOC cost-share of staff salaries. Includes CPI salary increases for staff and 2026 WCB, EI, and CPP payments. 2026/27 VOC portion is 60% of Village Clerk/Treasurer + 50% Admin Assistant, including 10 additional hours per week for Library support. **ZVML benefit*
- 1.23 Showing CFSC cost-share of staff salaries. Includes CPI salary increases for staff and 2026 WCB, EI, and CPP payments. 2026/27 CFSC portion is 40% of Village Clerk/Treasurer + 50% Admin Assistant (excluding the additional Library hours).
- 1.24 Employment Insurance (EI) and Canada Pension Plan (CPP) contributions are included in all salary lines above, along with Workers Compensation.
- 1.25 Four issues of quarterly print newsletter, based on printing and Canada Post distribution. Writing and layout is in-house.
- 1.26 ANSV staff person has been hired. All the villages' cost shares will be invoiced by the association.
- 1.27 Projected budget for hosting the annual ANSV Conference (see note #1.09).
- 1.28 Increase to legal fees budget based on recent activity.
- 1.29 Based on quoted rate effective April 1 2026; 60% employer portion. Employee portion is deducted from payroll.
- 1.30 6% RSP per Clerk/Treasurer contract.
- 1.31 Projected actual + CPI; includes third phone line for Library. **ZVML benefit*
- 1.32 Incl. AMANS website fees and re-design of site (carried over from last year) + G23 IT back-end management & security.
- 1.33 Includes 75% of G23 new infrastructure install at 63 Regent Street (full cost \$7,641.32). **ZVML benefit*

- 1.34 Projected insurance increase by 10% (minus Fire Station property premium billed to Chester Fire Services Committee).
- 1.35 Projected insurance increase by 10%.
- 1.36 Includes storage rental, moving supplies, labourers, staff furniture, etc.
- 1.37 Includes 3.9% Nova Scotia Power rate increase.
- 1.38 Allowance for one decorative fixture repair as a precaution.
- 1.39 Increased by CPI (\$17.80/hr) + 6% vacation pay; incl. vacation pay, WCB, EI, and CPP.
- 1.40 MODC Public Works' former policy was snowbank removal over 6". Cost estimated for "Downtown T" is approx. \$5K per snowfall. MODC Council will be asked to re-instate policy due to safety and emergency vehicle concerns.
- 1.41 Incl. 76 hanging flower baskets, maintenance & labour + CPI; three-year contract.
- 1.42 Incl. 51 holiday wreaths, bows, and labour.
- 1.43 See also Capital Budget for "Beautification & Revitalization" projects for Jib Lot & Lido Parkette.
- 1.44 \$10,000 disbursed in May per Village "Grants Policy". New \$2,000 allotted for later requests.
- 1.45 Fund for promotional premiums and marketing opportunities, i.e. Saltscapes Expo.
- 1.46 Includes train station facility rental \$3,700/year; and allowance for insurance, phone, IT, sign, furnishings, office equipment, visitor materials, and volunteer honorariums.
- 1.47 Summer student for 9 weeks, July-August 2026. Partially offset by Canada Summer Jobs grant (\$2,347).
- 1.48 Replacement Highway 3 directional signs postponed. To be revisited after Tancook Ferry relocation.
- 1.49 GE quote for 16 weeks: Jun 15-Sep 30, 2026 with fuel surcharge 40% (fluctuates).
- 1.50 Rate based on changeover to groundskeeping supplier MODC Public Works.
- 1.51 See also Capital Budget.
- 1.52 Rate based on changeover to groundskeeping supplier MODC Public Works.
- 1.53 Projected property assessment increase by 10%.
- 1.54 See also Capital Budget.
- 1.55 Based on average of past three years' actuals.
- 1.56 Projected insurance increase by 10%.
- 1.57 Based on full staffing (3 FT + several PT). Includes vacation pay, WCB, EI, and CPP. Partially offset by Canada Summer Jobs grant for 1 lifeguard (\$2,347).
- 1.58 Per Village's "Reserve Funds & Investment Policy".
- 1.59 Operations Reserve deposit is not part of the annual budget unless a fixed additional amount is planned; the previous fiscal year's variance surplus must go to reserve per the "Municipal Government Act". Shown here to confirm it is done.
- 1.60 Per policy, amount is \$30,000 or as otherwise directed by Commission. Reduced to accommodate capital repair costs; will consider the budget-actual variance for this section as the deposit, similar to EMC.
- 1.61 Per policy, figure is approx. 10% of streetlight spend; transferred in final month of fiscal year.
- 1.62 Actual budget surplus or deficit is variable through fiscal year.

CAPITAL BUDGET

- 2.01 Assumes the Village's application for the Recreation Facility Grant is successful; covers 2/3rds of project cost (note that this is the final year for this grant).
- 2.02 Final piece of project to be completed this year: accessible parking space, accessible walkway and entrance to building. Funder's deadline extended to 2027.
- 2.03 "Beautification & Revitalization Phase 1" Economic Development grant from MODC: Jib Lot patio and landscaping.
- 2.04 Village cost share for above grant: Lido Parkette landscaping.
- 2.05 Lido Pool project cancelled; \$242K being held in reserve fund. In discussions with funder re: redirecting funds to ZVML project for consideration (50% of costs maximum; final year of grant).
- 2.06 If Recreation Facility Grant is successful (see note #2.0), to pay 1/3rd of capital repairs cost.
- 2.10 Preliminary quote to complete exterior sea wall rebuilding, continuing from 2024-25 work IF Recreation Facility Grant is successful (see notes #2.01 & 2.06). If it is not a reconsideration of the work will be needed.
- 2.11 Project in process (extended) (see note #2.02). Lido Reserve \$65K contribution not needed due to change in scope.

- 2.12 Lido Pool accessible entrance to deck project *cancelled* due to costs.
- 2.13 Ballpark quote for "Beautification & Revitalization Phase 1" project: Jib Lot.
- 2.14 Placeholder for "Beautification & Revitalization" project: Lido Parkette.
- 2.15 Original project cancelled; unspent portion to be returned. In discussions to re-direct some funds to Library accessible entrance and washroom (see ZVML Budget).

ZOÉ VALLÉ LIBRARY (ZVL) BUDGET

- 3.01 At handover on Apr 1, 2026, the ZVML endowment fund contained \$189,922. \$4,713 of this is the CHUMS Fund.
- 3.02 Allocations from the Village of Chester's operating budget to support Expenses: Physical Plant Operations and part of Library Operations. (Does not include approx. \$16,000 spend by Village for shared cleaning, phones, internet, etc.)
- 3.03 Former rent expense; see Village operating budget line #5430.
- 3.04 Additional contribution from Village's operating budget.
- 3.05 Reflects grant(s) acquired by the Village for the benefit of the Library.
- 3.06 The Village has \$242K GRID grant for accessibility in a reserve account for a cancelled project. Negotiations are taking place with funders to re-direct some of this funding to the Library, which would cover 50% of retrofits.
- 3.07 Reflects projected income to the trust. Currently, the entire ZVML endowment fund is in a chequing account. Funds not needed for operations or capital in 2026/27 will be moved to reserves (investment accounts) for better protection of capital and returns.
- 3.08 Estimate based on average fundraising in recent years.
- 3.09 Rate of return on investment amount to be confirmed.
- 3.10 This is the amount of funds required from the Trust to cover the 2026/27 Library Operations and Capital budgets. See next four notes for details.
- 3.11 Endowment funds to support one South Shore Public Libraries (SSPL) librarian for two half-days a week.
- 3.12 Endowment funds needed to balance Library Operations budget to \$0, excluding Village top-up funding (see Expenses: Library Operations).
- 3.13 Endowment funds needed for Library Capital budget (see Expenses: Library Capital).
- 3.14 Endowment for accessibility retrofit - cost TBD. (If re-directed proposal to GRID is accepted, this will cover 50% of cost.)

- 3.20 Note that all ZVML expenses were paid by Trust via MODC until Mar 31, 2026. The 2025/26 final actuals are not yet available from the Municipality.
- 3.21 Physical Plant Operations is fully funded by the Village of Chester.
- 3.22 Maintenance costs are based on the trend over the past five years.
- 3.23 Based on the high end of the past five years' average. This is a new expense for the Village.
- 3.24 Based on the highest cost from the past five years. This is a new expense for the Village.
- 3.25 Installation of 10 wireless smoke detectors (every room + basement), monitor panel, and labour.
- 3.26 Includes 1 outside camera and 2 inside cameras, a video recorder, remote access application, and labour.
- 3.27 Projected insurance rate increase of 10%.
- 3.28 Property is tax-exempt; waste collection fee only is applicable. Cost provided by MODC.
- 3.29 Placeholder based on \$25 in fees per month.
- 3.30 Library Operations are funded partly by the ZVML Trust and partly by the Village of Chester.
- 3.31 Relaunch of fundraising efforts. A committee will be struck.
- 3.32 Includes 25% of G23 new infrastructure install at 63 Regent Street (full cost \$7,641.32).
- 3.33 Relaunch of promotional activities, including website hosting with Squarespace \$250/year.
- 3.34 Cost based on a contracted 8hr/week for 6 months @ \$25/hr.
- 3.35 SSPL librarian cost for two half days/week for a year - paid by Trust.
- 3.36 Additional SSPL librarian cost for two half days/week for a year - paid by Village. **Trust benefit*
- 3.37 Travel and miscellaneous volunteer expenses only, no honorariums at this time.
- 3.38 Library Capital projects are funded by the ZVML Trust.
- 3.39 To repair/replace the front walkway and stairs, install bookshelf wall lining for front room (water damage), and remove inoperable club room door.

- 3.40 Retrofits are a Nova Scotia Accessibility Act requirement for all public buildings (government and libraries). An accessible building entrance, washroom, and parking spot are currently in design and costing. This will be 50% funded by GRID grant if the Village is successful in redirecting the funding and 50% from Trust.

EMC BUILDING BUDGET

- 4.01 The rental contract (2018-28) indicates same rent figure for duration: \$1,749.44/month.
- 4.02 No reserve funds expected to be needed this fiscal.
- 4.10 Operations funded by rental income only; no tax revenue dollars.
- 4.11 Rate based on changeover to groundskeeping supplier MODC Public Works.
- 4.12 Projected 10% insurance increase rate.
- 4.13 Projected 10% property assessment increase.
- 4.14 Placeholder for driveway re-paving.
- 4.15 Placeholder for landscaping project.
- 4.16 Per Village's "Reserve Funds & Investment Policy".
- 4.17 Reserve deposit is rental income minus operating & capital expenses. This is subject to change based on actuals.