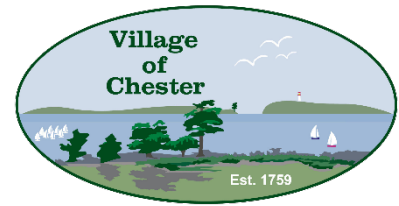


# Agenda

## Village Commission Special Meeting Wednesday, March 26, 2025 – 6:00 pm



In-Person & Virtual Meeting

VOC Office, 27 Pleasant Street, Chester

Zoom <https://us02web.zoom.us/j/82810854498> or [YouTube Live](#)

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### 1.0 Call to Order/Land Acknowledgement

- *As we meet today, we acknowledge that we live in Mi'kma'ki, the traditional and ancestral territory of the Mi'kmaq people. We are all treaty people with a responsibility to each other and to this land.*

### 2.0 Approval/Amendment of Agenda

p. 1

### 3.0 Business Arising

#### 3.1 Chester Fire Services Committee (CFSC): 2025/26 Fire & Emergency Services Draft Budget – for Review/Approval

p. 2

- Kirk Collicutt, Treasurer;
- Norm Countway, Vice-chair;
- Wilson Fitt, Fire Station Project Director; and
- Cody Stevens, Fire Chief, Chester Volunteer Fire Dept.

#### 3.2 2025/26 Village Draft Budget – for Review/Approval

p. 10

### 4.0 New Business

#### 4.1 Second Revising Agreement re: CFSC Borrowing Powers

p. 17

### 5.0 Adjournment



## **REQUEST FOR DECISION**

Report to: Village of Chester Commission  
Date: March 20, 2025  
From: Chester Fire Services Committee  
Subject: 2025/26 Fire & Emergency Services Draft Budget - for Approval

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### **SUMMARY**

The Chester Fire Services Committee (CFSC)'s internally-approved 2025/26 Fire & Emergency Services Draft Budget is attached for consideration and approval of Municipal Council.

### **BACKGROUND**

The previous working draft and proposed tax rate was presented at the Committee's Annual General Meeting. This was held on Tuesday, February 11, 2025 for the ratepayers of the Chester Volunteer Fire Department's service area in Districts 3, 7, and part of 1. Several members of Municipal Council and the Village Commission were in attendance at the meeting. The same draft was provided for information to Council and the Commission.

An updated draft was approved by the CFSC at their Monthly Meeting of March 11, 2025.

At time of writing, the CFSC's Treasurer is scheduled to walk through the budget document and answer any questions for the Commission on March 26, 2025 and for Council on March 27, 2025.

\*Please note that an amendment to the Capital Budget is anticipated for Phase 2 of the New Fire Station Project for \$TBD costs and funding; see Budget Notes 3 and 20. The Committee is projecting that information to be available in Q2.

### **OBLIGATIONS**

Under the provisions of the Intermunicipal Fire Services Agreement 2022, the following timeline is required for the budget – see excerpts below:

- Clause 16: "An annual meeting of the electors shall be held by the Committee before February 15 each year."

- Clause 18: “The Committee members shall, at the annual meeting of electors, present a report of the proceedings of the preceding fiscal year, the proposed operating and capital budgets.”
- Clause 31: “On or before the 15th day of February, each and every year, the Committee shall forward the draft Operating and Capital Budget to both the Village and Municipality for their consideration and approval.”
- Clause 32: “The Municipality and the Village shall have until the 1<sup>st</sup> day of April in each and every year to review, discuss and approve the Operating and Capital budgets as presented, or as amended by them.”

## DRAFT MOTIONS

*That the Village of Chester Commission approves the Chester Fire Services Committee’s 2025/26 Fire & Emergency Services Budget and its proposed fire tax rate of 0.0114 per \$100 of assessment.*

## ATTACHMENTS

- 2025/26 CFSC Fire & Emergency Services Draft Budget (v.7 | March 20, 2025)

Chester Fire Services Committee  
 2025/26 Fire & Emergency Services Budget DRAFT  
 v.7 | March 20, 2025

	YTD Actual to Feb 28, 2025 (8.33% remaining)	Budget 2024/25 (Fire rate 0.0940)	Budget 2025/26 (Fire rate 0.1140)		
<b>REVENUE</b>					
<b>Property Tax Revenue</b>					
4110	Village Fire Tax	495,173	494,167	624,116	1
4120	Outside Area Fire Tax	522,556	520,141	673,950	
4130	Island Fire Boat Tax	15,072	15,073	0	2
<b>Total Property Tax Revenue</b>		<b>1,032,801</b>	<b>1,029,380</b>	<b>1,298,066</b>	
<b>Other Revenue</b>					
4510	HST Offset Grant	5,273	0	0	
4640	CVFD Extraordinary Revenue			0	
4670	Capital Fire Station Phase 2 Funding	0	0	<b>TBD</b>	3
<b>Total Other Revenue</b>		<b>5,273</b>	<b>0</b>	<b>0</b>	
<b>TOTAL REVENUE</b>		<b>\$1,038,074</b>	<b>\$1,029,380</b>	<b>\$1,298,066</b>	
<b>EXPENSES SUMMARY</b>					
	Subtotal Operating	323,973	448,412	491,260	
	Subtotal Capital	93,798	148,250	302,650	
	Subtotal Reserves	0	432,718	500,000	
<b>TOTAL EXPENSES</b>		<b>\$417,771</b>	<b>\$1,029,380</b>	<b>\$1,293,910</b>	

		YTD Actual to Feb 28, 2025 (8.33% remaining)	Budget 2024/25 (Fire rate 0.0940)	Budget 2025/26 (Fire rate 0.1140)	
<b>EXPENSES DETAILS</b>					4
<b>OPERATIONS</b>					
<b>Administration</b>					
5011	Mgmt & Admin - Fees	22,674	42,450	38,200	5
5012	Mgmt & Admin - Overhead	4,116	5,900	6,000	6
5013	CFSC Committee - Overhead	328	5,000	5,000	
5020	Audit Fees - CVFD	10,046	5,000	5,000	
5021	Legal Fees - CVFD	1,599	2,000	2,000	
5022	CFSC - Liability Insurance	8,271	8,840	8,650	
5023	Bank Charges	367	0	500	
5024	Business Fees & Licences	66	0	100	
5031	Annual Public Meeting	345	350	550	7
5032	Advertising	1,642	650	2,000	
5035	Office Supplies - CVFD	2,953	1,500	3,500	
<b>Administration Total</b>		<b>52,408</b>	<b>71,690</b>	<b>71,500</b>	
<b>Firefighting Force</b>					
5110	Firefighters Honorarium	50,000	50,000	50,000	
5120	In Lieu of Fundraising	15,000	15,000	15,000	
5130	Uniforms	0	3,000	3,000	
5150	24hr Firefighter Accident Insurance	8,137	9,400	8,500	
5151	24hr Family Insurance	6,475	6,300	6,500	
5152	EAP Program	0	4,000	4,000	
5160	Annual Firefighters Banquet	0	2,500	2,500	
<b>Firefighting Force Total</b>		<b>79,612</b>	<b>90,200</b>	<b>89,500</b>	
<b>Training &amp; Education</b>					
5210	Training	19,382	30,000	30,000	
5220	Fire Prevention & Education	3,714	5,000	5,000	
5230	Chief's Conference	0	500	2,500	
5240	CVFD Bursary	2,000	2,000	2,000	
<b>Training &amp; Education Total</b>		<b>25,097</b>	<b>37,500</b>	<b>39,500</b>	
<b>Firefighting Equipment</b>					
5310	Medical Supplies	1,172	1,500	2,000	
5320	Tools & Equipment	6,659	7,500	7,500	
5321	Hoses			1,000	
5330	Flashlights/Camera/Batteries	0	1,000	1,000	
5340	SCBA Masks	210	2,000	2,000	
5350	CVFD Vehicle Insurance	14,677	14,500	14,975	
<b>Firefighting Equipment Total</b>		<b>22,719</b>	<b>26,500</b>	<b>28,475</b>	
<b>Personal Protective Equipment</b>					
5360	General PPE	0	30,000	30,000	
5365	Helmets				
5380	Bunker Gear	23,349	30,000	30,000	
<b>Personal Protective Equipment Total</b>		<b>23,349</b>	<b>60,000</b>	<b>60,000</b>	

	YTD Actual to Feb 28, 2025 (8.33% remaining)	Budget 2024/25 (Fire rate 0.0940)	Budget 2025/26 (Fire rate 0.1140)		
<b>Communication</b>					
5410	Communication Contract (Radios)	3,620	5,000	5,000	
5420	Communications General Repair	1,190	500	1,000	
5430	Communications Upgrades	1,252	7,500	52,000	8
5440	Mobile Radio Service Plan	845	1,500	1,500	
	<b>Communication Total</b>	<b>6,906</b>	<b>14,500</b>	<b>59,500</b>	
<b>Maintenance</b>					
5515	Small Engine Maintenance	200	500	500	
5520	Extinguisher Maintenance	667	850	850	
5525	SCBA Fill Station Maintenance	8,073	7,500	8,250	
5530	Bunker Gear Inspection & Repair	2,292	5,000	5,000	
5535	Ladder/Harness Inspections	552	1,200	1,200	
5540	Jaws of Life	1,470	2,500	1,500	
5565	Total Vehicle Fuel Expense	6,700	10,000	8,000	9
5590	Total Vehicle Maintenance	19,117	30,000	30,000	9
	<b>Maintenance Total</b>	<b>39,072</b>	<b>57,550</b>	<b>55,300</b>	
<b>Fire Station Building</b>					
5710	Telephone & Alarm	10,264	7,500	11,500	
5715	Building Utilities	11,830	20,000	15,000	
5720	Taxes & Collection Fee - 4070 Hwy 3	1,814	1,800	2,000	
5725	Fire Station Janitorial	6,275	6,300	6,600	
5730	Fire Station Maintenance	16,755	12,000	15,000	
5735	Fire Station Insurance	17,537	17,100	21,800	10
5740	Consumables	2,118	4,500	4,500	
5745	Storm Event Supplies & Rentals	0	4,500	2,500	
5750	Waste Removal (Dumpster)	6,349	5,800	7,085	
	<b>Building &amp; General Total</b>	<b>72,942</b>	<b>79,500</b>	<b>85,985</b>	
<b>Fire Boat</b>					
5610	Fire Boat Fuel & Oil	0	1,040	0	11
5615	Fire Boat Consumables	0	832	0	
5620	Fire Boat Maintenance	0	6,552	0	
5625	Fire Boat Insurance	0	2,184	0	
5635	Fire Boat Bank Charges	10	104	0	12
5650	Inshore Boat Equipment	1,858	260	1,500	13
		<b>1,868</b>	<b>10,972</b>	<b>1,500</b>	
	<b>SUBTOTAL OPERATING</b>	<b>\$323,973</b>	<b>\$448,412</b>	<b>\$491,260</b>	

	YTD Actual to Feb 28, 2025 (8.33% remaining)	Budget 2024/25 (Fire rate 0.0940)	Budget 2025/26 (Fire rate 0.1140)	
<b>CAPITAL</b>				
5810	Capital Project Consultants - New Station	70,393	60,550	TBD 20
NEW	Loan Amortization - New Station		100,000	21
5815	Other Fees/Consultants - New Station	17,019	30,000	30,000 22
5816	Administration - New Station		14,650	23
5817	Existing Fire Station Repairs		50,000	24
5824	Dry Hydrant Installation	0	10,000	25
5825	General Use Coveralls	0	4,500	
5826	Solid Bore Nozzles		8,000	
5830	SCBA Breathing Apparatus	0	20,000	
5840	Swiftwater Rescue Equipment	1,342	10,000	
5850	Wildland Supplies	5,044	13,200	
5870	Vehicle Purchase: 541 (Deposit)		100,000	26
	<b>Capital Total</b>	<b>93,798</b>	<b>148,250</b>	<b>302,650</b>
	<b>SUBTOTAL CAPITAL</b>	<b>\$93,798</b>	<b>\$148,250</b>	<b>\$302,650</b>
<b>RESERVES (Planned)</b>				
5910	Fire Apparatus Reserve Deposit	0	232,718	300,000 30
5920	Operating Reserve Deposit	0	TBD	TBD 31
5930	Building Reserve Deposit	0	200,000	200,000 32
	<b>Reserves Total</b>	<b>0</b>	<b>432,718</b>	<b>500,000</b>
	<b>SUBTOTAL RESERVES</b>	<b>\$0</b>	<b>\$432,718</b>	<b>\$500,000</b>
	<b>TOTAL EXPENSES</b>	<b>\$417,771</b>	<b>\$1,029,380</b>	<b>\$1,293,910</b>
			<b>DIFFERENCE (+surplus or -deficit)</b>	<b>4,156 33</b>

**Chester Fire Services Committee**  
**2025/26 Fire & Emergency Services Budget DRAFT**  
**v.7 | March 20, 2025**

**OPERATING BUDGET NOTES**

- 1 Preliminary assessment figures received from MODC on Feb 14, 2025. Subject to change on appeal. Minus 2024/25 overpayment of \$1,306.
- 2 It is proposed that the Island residents' fire tax to be discontinued as the rescue boat unit 571 is out of service.
- 3 **TBD: Funding for Capital New Fire Station project Phase 2 is unknown at this time; line item to be amended later in fiscal year and brought back.** See also note 20. When/if borrowing is required ,the process is to submit a request to Council and the Commission for approval/guarantee, followed by Ministerial approval.
- 4 2024 Consumer Price Index (CPI) increase for NS = 2.3%. Regarding Q3 year-to-date expenditures, note that some purchases take place in Q4 to safeguard cashflow.
- 5 Administration by Village of Chester: Clerk/Treasurer 25% and Admin Assistant 50% per intermunicipal agreements. Note: The Committee passed a motion on March 11, 2025 to continue the service relationship upon its initial expiration in October 2025.
- 6 Administration overhead: Village office rent 25% for meeting space, files, shared equipment and personnel, etc.
- 7 Based on Village's actual 2024/25 cost.
- 8 Inside-jacket radio units to replace aging radios x28. This type will improve emergency site communications by protecting the radio from heat, etc.; all radios will eventually be replaced with this type.
- 9 Apparatus fuel and maintenance are split out by vehicle for tracking.
- 10 Revised to include Fire Hall building property insurance premium.
- 11 The Boston Whaler unit 571 is defunct, therefore there is no Islands fire/rescue boat to maintain.
- 12 The fire boat bank account was closed in August 2024.
- 13 Maintenance and operation of the small inshore rescue boat, unit 572.

**CAPITAL BUDGET NOTES**

- 20 **TBD: Capital New Fire Station project Phase 2 costs are unconfirmed at this time; line item to be amended later in fiscal year and brought back for approval.** Phase 2 is the final design/engineering and tender documents for the build, to bring the project to the "shovel-ready" stage, with project management and cost consultation. (Preliminary estimate for 2025/26 portion is approx. \$1.3M; subject to change.) See also note 3.
- 21 Placeholder for annual loan payment for TBD loan in note #20.
- 22 Includes website/social media management & annual fees (\$15,072), surveying and property fees.
- 23 Capital New Fire Station project: additional management support from Village of Chester (Clerk/Treasurer 15%) and CVFD Society (bookkeeping for donations).
- 24 Capital repairs needed, including roof and trunk radio tower.
- 25 Pulled from budget for this fiscal; the Municipality's Fire Advisory Committee is working on a joint plan.
- 26 Deposit on new 541 - to be ordered in Summer 2025 (two-year lead).



## **CAPITAL RESERVES NOTES**

- 30 Increased allocation due to expected new 541 costs in 2027.
- 31 Annual operational surplus fund, if any, goes to this reserve. Figure unknown until 2026 audit.
- 32 New reserve - by end of 2025/26 fiscal year will contain \$400,000 + interest. Existing donations to the building held by the Municipality's Community Development Fund and Chester Volunteer Fire Department Society to be deposited here as well.
- 33 Subject to change. See note 31.

## Schedule 3.2

Village of Chester Commission  
 2025/26 Village Budget Draft - SUMMARY  
 v. 3 | Mar 21, 2025

	Budget		Page
	2025/26	Notes	
<b>REVENUE SUMMARY</b>			
GENERAL GOV'T / OPERATIONS BUDGET	\$474,417.35	Based 0.0777 property tax revenue (unchanged)	p. 2
CAPITAL BUDGET	\$185,248.86	Federal/Provincial capital grants and Reserve funds only	p. 5
EHS BUILDING BUDGET	\$21,260.00	EMS rental of building income only; no public funds	p. 6
<b>TOTAL REVENUE</b>	<b>\$680,926.21</b>		
<b>EXPENSE SUMMARY</b>			
GENERAL GOV'T / OPERATIONS BUDGET	\$469,385.00	Disbursement of tax revenue income is contained here	p. 2-4
CAPITAL BUDGET	\$185,248.86	Lido restoration & Lido/Public Washroom accessibility	p. 5
EHS BUILDING BUDGET	\$21,260.00	Operations and maintenance from rental income	p. 6
<b>TOTAL EXPENSES</b>	<b>\$675,893.86</b>		
<b>DIFFERENCE (+surplus or -deficit)</b>	<b>5,032.35</b>	Subject to change	

**Village of Chester Commission**  
**2025/26 Village Budget Draft - GENERAL GOVERNMENT / OPERATIONS BUDGET**  
**v. 3 | Mar 21, 2025**

	Year-to-Date Feb 28, 2025 <i>(8.33% remaining)</i>	Budget 2024/25 <i>(Tax rate 0.0777)</i>	Budget 2025/26 <i>(Tax rate 0.0777)</i>	Notes	
<b>REVENUE - General Gov't Operations</b>					
<b>Revenue Sources</b>					
4100	Village General Govt Property Tax	409,300.00	408,476.05	413,047.35	1.01
4100	Grants in Lieu (GIL)	744.99	0.00	745.00	1.02
4050	CFSC Management/Admin Income	22,674.16	0.00	49,100.00	1.03
4118	CFSC Rent Income	3,997.69	0.00	4,800.00	1.04
4116	Eastlink Rental/Tower	2,479.40	2,615.00	2,615.00	
4201	HST Offset Grant	3,867.92	1,710.00	1,710.00	1.05
4225	Transfer fr Federal Govt-Grant (Lifeguards)	5,185.42	2,400.00	2,400.00	1.06
<b>Revenue Total</b>		<b>448,249.58</b>	<b>415,201.05</b>	<b>474,417.35</b>	
<b>TOTAL REVENUE</b>		<b>\$448,249.58</b>	<b>\$415,201.05</b>	<b>\$474,417.35</b>	

<b>EXPENSES - General Gov't Operations</b>					1.10
<b>Governance</b>					
5450	Annual Public Meeting	511.82	350.00	1,500.00	1.11
5477	Commissioner Honorarium	8,462.20	10,820.00	11,070.00	1.12
5461	Commissioner Meeting Pay	690.28	2,160.00	2,580.00	1.13
NEW	Secure Laptop/Tablet(s)			3,335.00	1.14
5431	Low-Income Property Tax Exemptions	2,702.12	5,000.00	4,000.00	1.15
5432	Non-Profit Tax Exemptions	1,337.83	3,000.00	2,000.00	1.16
5496	Election Expense	505.57	2,625.00	2,600.00	1.17
<b>Governance Total</b>		<b>14,209.82</b>	<b>23,955.00</b>	<b>27,085.00</b>	
<b>Administration</b>					
5430	Village Office Rent	13,389.49	16,000.00	16,000.00	1.18
5428	Village Office Cleaning	3,742.21	4,070.00	3,760.00	1.19
5435	Audit Fees	4,831.35	4,200.00	5,000.00	1.20
5440	Employee Wages	65,168.87	68,000.00	64,650.00	1.21
5586	Summer Student (Records)				
5445	Office Supplies & Expenses	3,474.19	4,000.00	4,000.00	
5447	Employment Insurance	2,858.46	2,300.00		1.22
5448	Canada Pension Plan	5,669.27	4,500.00		1.23
NEW	Community Newsletter (Quarterly)			4,000.00	1.24
5455	Advertising	549.47	2,000.00	3,000.00	1.25
5460	Membership & Dues	946.42	1,500.00	1,200.00	
NEW	ANSV Staff Coordinator - Cost Share			3,500.00	1.26
5465	Training & Travel	2,463.41	4,000.00	5,660.00	1.27
5470	Bank Charges	249.41	300.00	350.00	
5472	Consultants	0.00	3,000.00	3,000.00	
5475	Legal Fees	917.72	3,000.00	3,000.00	
5476	Medical Insurance (Telus Health)	8,707.79	6,250.00	7,330.00	1.28
5478	Employee Benefits (RSP)	3,768.00	4,060.00	4,150.00	1.29
5480	Office Phone & Internet	2,161.12	2,200.00	2,400.00	
5481	IT Support & Website	8,701.48	6,700.00	9,040.00	1.30
5490	Insurance (Liability & Property)	19,518.17	24,300.00	24,300.00	1.31

	Year-to-Date Feb 28, 2025 (8.33% remaining)	Budget 2024/25 (Tax rate 0.0777)	Budget 2025/26 (Tax rate 0.0777)	Notes	
5492	Cyber Insurance	2,400.00	2,500.00	2,570.00	1.32
5495	Office Equipment & Programs	5,526.13	5,000.00	6,200.00	1.33
	<b>Administration Total</b>	<b>155,042.96</b>	<b>167,880.00</b>	<b>173,109.99</b>	
	<b>Protection</b>				
5501	Street Lights Power	7,153.60	12,625.00	8,000.00	1.34
5526	Street Lights Maintenance	10,298.21	10,300.00	5,000.00	1.35
5540	Crossing Guards	9,948.26	11,500.00	15,255.00	1.36
	<b>Protection Total</b>	<b>27,400.07</b>	<b>34,425.00</b>	<b>28,255.00</b>	
	<b>Beautification</b>				
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	15,000.00	1.39
	<b>Beautification Total</b>	<b>36,469.93</b>	<b>38,000.00</b>	<b>43,530.00</b>	
	<b>Economic Development</b>				
5590	Tourism Attraction Projects	0.00	10,000.00	2,500.00	1.40
NEW	Visitor Information Center (VIC)			14,500.00	1.41
NEW	Wayfinding Consultation & Plan			8,450.00	1.42
NEW	Highway Directional Signs			4,200.00	1.43
	<b>Economic Development Total</b>	<b>0.00</b>	<b>10,000.00</b>	<b>29,650.00</b>	
	<b>Operations</b>				
5575	Summer Compost Collection	20,266.20	22,310.00	34,600.00	1.44
5585	Property Maintenance/Landscaping	5,608.13	4,000.00	5,750.00	1.45
5960	Public Washroom Operation/Maintenance	12,434.52	15,000.00	15,000.00	1.46
	<b>Operations Total</b>	<b>38,308.85</b>	<b>41,310.00</b>	<b>55,350.00</b>	
	<b>Jib Lot</b>				
5405	Jib Lot Maintenance	2,253.14	1,500.00	3,000.00	1.47
NEW	Jib Lot Fence			3,700.00	1.48
5410	Land Taxes (Waste Collection)	631.39	650.00	650.00	
5415	Water Lot Taxes (Waste Collection)	138.58	150.00	150.00	
	<b>Jib Lot Total</b>	<b>3,023.11</b>	<b>2,300.00</b>	<b>7,500.00</b>	
	<b>Lido Pool</b>				
5910	Lido Maintenance & Operations	45,605.15	32,000.00	32,750.00	1.49
5925	Lido Insurance	3,980.01	5,100.00	4,800.00	
5935	Life Guard Wages	26,323.18	25,500.00	32,975.00	1.50
5940	Supervisor/Security (Race Week)	1,838.04	1,600.00	1,880.00	1.51
5945	Lido Taxes (Waste Collection Fee)	1,159.88	1,200.00	1,200.00	
	<b>Lido Pool Total</b>	<b>78,906.26</b>	<b>65,400.00</b>	<b>73,605.00</b>	
	<b>Reserves (Planned)</b>				
5743	Gen Gov't Operating Reserve Deposit	0.00	1,931.05	TBD	1.52
5742	Utility Reserve Deposit			1,300.00	1.53
5937	Lido Reserve Deposit	0.00	30,000.00	30,000.00	1.54
	<b>Reserves Total</b>	<b>0.00</b>	<b>31,931.05</b>	<b>31,300.00</b>	
	<b>TOTAL EXPENSE</b>	<b>\$353,361.00</b>	<b>\$415,201.05</b>	<b>\$469,385.00</b>	
				<b>5,032.35</b>	1.55
				<i>DIFFERENCE (+surplus or -deficit)</i>	

Village of Chester Commission  
 2025/26 Village Budget Draft - CAPITAL BUDGET  
 v. 3 | Mar 21, 2025

	Year-to-Date Feb 28, 2025 <i>(8.33% remaining)</i>	Budget 2024/25 <i>(Tax rate 0.0777)</i>	Budget 2025/26 <i>(Tax rate 0.0777)</i>	Notes	
<b>REVENUE - Capital</b>					
<b>Revenue Sources</b>					
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
	<b>Revenue Total</b>	<b>129,856.14</b>	<b>315,105.00</b>	<b>185,248.86</b>	
<b>TOTAL REVENUE</b>		<b>\$129,856.14</b>	<b>\$315,105.00</b>	<b>\$185,248.86</b>	
<b>EXPENSES - Capital</b>					
<b>Capital Projects</b>					
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
	<b>Capital Projects Total</b>	<b>129,856.14</b>	<b>315,105.00</b>	<b>185,248.86</b>	
<b>TOTAL EXPENSE</b>		<b>\$129,856.14</b>	<b>\$315,105.00</b>	<b>\$185,248.86</b>	

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		Year-to-Date Feb 28, 2025 <i>(8.33% remaining)</i>	Budget 2024/25 <i>(Tax rate 0.0777)</i>	Budget 2025/26 <i>(Tax rate 0.0777)</i>	Notes
<b>REVENUE - EMC Building</b>					
<b>Revenue Sources</b>					
4110	Rental income - EMC	19,243.84	21,260.00	21,260.00	3.01
4180	Transfer from EHS Reserve	13,875.00	13,875.00		
	<b>Revenue Total</b>	<b>33,118.84</b>	<b>35,135.00</b>	<b>21,260.00</b>	
<b>TOTAL REVENUE</b>		<b>\$33,118.84</b>	<b>\$35,135.00</b>	<b>\$21,260.00</b>	
<b>EXPENSES - EMC Building</b>					
<b>EMC Building</b>					
5705	EMC Maintenance & Repairs	2,437.01	3,500.00	8,500.00	3.05 3.06
5710	EMC Insurance	1,151.76	1,200.00	1,250.00	3.07
5715	EMC Taxes (Property & Waste)	5,149.30	5,260.00	5,270.00	
	<b>EMC Building Total</b>	<b>8,738.07</b>	<b>9,960.00</b>	<b>15,020.00</b>	
<b>Reserves (Planned)</b>					
5720	EMS Reserve Deposit	0.00	11,300.00	6,240.00	3.08
	<b>Reserves Total</b>	<b>0.00</b>	<b>11,300.00</b>	<b>6,240.00</b>	
<b>Capital Projects</b>					
5709	EMC Roof Replacement	12,042.13	13,875.00		3.09
	<b>Capital Projects Total</b>	<b>12,042.13</b>	<b>13,875.00</b>	<b>0.00</b>	
<b>TOTAL EXPENSE</b>		<b>\$20,780.20</b>	<b>\$35,135.00</b>	<b>\$21,260.00</b>	

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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 Chester Fire Services Committee payment for Village staff time (40% Clerk and 50% Admin Asst.; incl. WCB, EI, and CPP).
- 1.04 Chester Fire Services Committee payment for 25% use of office overhead.
- 1.05 Provincial grant based on spend two fiscal years past; award variable depends on the number of applicants and funding pool.
- 1.06 Canada Summer Jobs application for Summer 2025 lifeguards (applied for 2 lifeguards, 1 records student); assumes 1 is approved.
- 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. Honorarium model to be considered this fiscal year.
- 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 Based on 75% of rent (3-year lease 22-25).
- 1.19 Commercial cleaning service (Inside Out) 2025 rate.
- 1.20 Restored to previous level based on use.
- 1.21 Incl. CPI salary increases for staff and 2025 WCB, EI, and CPP payments. (Note: Village pays 60% CT + 50% Admin Asst.)
- 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).
- 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.
- 1.29 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 Incl. replacement purchase of 2 remaining decorative fixtures; installation of 1.
- 1.36 Increased by CPI + 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 Increased grant pool to support community organizations and events.
- 1.40 Fund for promotional premiums and marketing opportunities.
- 1.41 Incl facility rental \$3,700/year; fund for insurance, sign, furnishings, office equipment, visitor materials. Summer staff \$3.5-7K with expected cost share from Municipality.
- 1.42 Based on quotation received; further requests for quotation and potential cost sharing to be explored.
- 1.43 Placeholder for two replacement Highway 3 directional signs to Village.

- 1.44 *Per cost estimate (GE Environmental) for Jun 1-Sep 30 supplementary collection; includes fuel surcharge 45% (currently 41%) + HST.*
- 1.45 *Increase based on previous year actual + CPI.*
- 1.46 *Based on previous year actual + CP and roof insulation \$1,430.*
- 1.47 *Increase based on actual last year + CPI and a placeholder for filling post holes (see note 1.48).*
- 1.48 *Cost for removal of existing picket fence. Filling post holes left behind is not included.*
- 1.49 *Typical operations costs + CPI; addition of pool chemical shed and replacement of awning fabric.*
- 1.50 *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.*
- 1.51 *Based on 2024 actual (travel fees now applicable) + CPI; organized through the Chester Yacht Club.*
- 1.52 *Amount to be determined - this deposit comes from previous year's operating surplus, if any.*
- 1.53 *Per Reserve Funds & Investment Policy, figure is approx. 10% of streetlight spend; transferred in final month of fiscal year.*
- 1.54 *Per Reserve Rund & Investment Policy required figure; 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.*

**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.*