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Village of Chester
DRAFT 2023/2024 Rates assuming no change from previous year

	VoC General Government			VoC Fire			MoDC Fire Service Contract			MoDC Fire Boat Service Contract		
	Assessment	Rate	Amount	Assessment	Rate	Amount	Assessment	Rate	Amount	Assessment	Rate	Amount
2021/22	388,128,000	0.000777	301,575	388,128,000	0.000740	287,215	414,166,500	0.000740	306,483	13,519,200	0.000740	10,004

In 2020/21 and previous years, the Village of Chester had a Fire Services Contract with the Municipality of the District of Chester (MoDC) based on providing fire services to MoDC, but that did not include any shared management or ownership. MoDC funds flowed directly to the Village.

In May of 2022 a new Intermunicipal Fire Services Agreement was signed, in which the Village and MoDC agreed to co-fund the delivery of fire services and to share ownership of capital assets. In 22/23 and the beginning of 23/24, pending creation of the new structures, funds flowed through the Village accounts on behalf of both the Village and MoDC. MoDC assessments and rates are provided for information.

	VoC General Government			VoC Fire			MoDC Fire			MoDC Fire Boat		
	Assessment	Rate	Amount	Assessment	Rate	Amount	Assessment	Rate	Amount	Assessment	Rate	Amount
2022/23	424,996,300	0.000777	330,222	424,996,300	0.000740	314,497	453,121,300	0.000740	335,310	13,887,500	0.000740	10,277
2023/24	480,635,800	0.000777	373,454	480,635,800	0.000740	355,670	502,119,000	0.000740	371,568	14,253,400	0.000740	10,548

Village of Chester 2023-2024 Budget Planning - DRAFT

		Budget	YTD	YTD	Budget	
		22/23	End of 3rd Quarter	% Received	23/24	
Revenue by Source						
4100	Village General Government Tax	980,029.16	742,416.00	76%	373,454.00	1
	Village Area Fire Rate				355,670.00	
4110	Rental Income - EMC	21,256.68	15,744.96	74%	21,256.68	
4116	Rental Income - Eastlink	2,479.40	2,479.40	100%	2,479.40	
4201	HST Offset Grant	3,000.00	5,501.09	183%	3,000.00	2
4225	Transfer from Other Governments (Gov of Canada - summer staff)	1,870.40	1,870.00	100%	2,500.00	
TOTAL		1,008,635.64	768,011.45	76%	758,360.08	

Expenses

General Government

		Budget	YTD	YTD	Budget	
		22/23	End of 3rd Quarter	% Expended	23/24	
Governance						
5450	Annual Public Meeting	300.00	37.50	13%	300.00	
5477	Honorariums	9,360.00	6,760.67	72%	10,400.00	
	Property Tax Exemptions	2,000.00		0%	2,000.00	
	Non-Profit Tax Exemptions					5
5496	Election Expense	1,500.00	1,255.21	84%	2,000.00	
	Section Total	13,160.00	8,053.38	61%	14,700.00	
Administration						
5250	Office Rent	12,500.00	9,503.06	76%	18,000.00	6
5428	Cleaning VoC Office		1,847.52	-	2,400.00	7
5435	Audit	5,000.00	3,910.72	78%	5,000.00	
5440	Employee Wages	80,000.00	49,366.73	62%	70,000.00	8
5445	Office Supplies & Expenses	3,000.00	1,435.83	48%	2,500.00	
5447	Employment Insurance	1,541.00	1,693.47	110%	2,000.00	
5448	Canada Pension Plan	3,350.00	3,263.19	97%	4,000.00	
5455	Advertising/Promotion	2,000.00	1,594.09	80%	2,000.00	
5460	Memberships and Dues	1,500.00	829.23	55%	1,500.00	
5465	Travel and Training	1,000.00	1,378.70	138%	1,500.00	
5470	Bank Charges	350.00	137.00	39%	350.00	
5472	Consultants - Other	3,000.00		0%	3,000.00	
5475	Legal	6,000.00	1,474.60	25%	5,000.00	
5476	Medical Insurance	4,500.00	4,647.40	103%	5,000.00	
5478	Employee Benefits	0.00	2,127.53	-	0.00	
5480	Office Phone and Internet	2,000.00	1,470.15	74%	2,000.00	
5481	IT Support and Website	6,000.00	3,400.59	57%	5,000.00	
5490	Insurance	14,500.00	17,153.19	118%	19,000.00	9
5495	Office Equipment & Programs	3,000.00	3,349.92	112%	3,500.00	
	Section Total	149,241.00	108,582.92	73%	151,750.00	
Lido Pool						
5910	Maintenance and Operations	13,000.00	14,319.04	110%	18,000.00	10
5915	Lido Repairs	5,000.00		0%	0.00	
5925	Insurance	5,000.00	4,646.32	93%	5,100.00	9
5935	Life Guard Wages	21,000.00	15,564.33	74%	21,000.00	11
5940	Supervisor/Security	1,300.00	1,590.36	122%	1,600.00	
5945	Taxes - Waste Collection	1,000.00	1,061.41	106%	1,200.00	
	Section total	46,300.00	37,181.46	80%	46,900.00	

Expenses

General Government

		Budget	YTD	YTD	Budget
		22/23	End of 3rd Quarter	% Expended	23/24
<u>Beautification/Events</u>					
5565	Flower Baskets	22,000.00	21,205.84	96%	22,000.00
5570	Wreaths	4,500.00	4,249.07	94%	5,000.00
5582	Celebrations	9,500.00	3,590.00	38%	9,500.00
	Section Total	36,000.00	29,044.91	81%	36,500.00
<u>Operations</u>					
5575	Compost Collections	23,000.00	22,219.42	97%	23,000.00
5585	Property Maintenance	3,500.00	2,850.75	81%	3,500.00
5960	Washrooms	15,000.00	13,009.30	87%	15,000.00
5224	Waste Removal	3,050.00	3,657.55	120%	4,000.00
	Section Total	44,550.00	41,737.02	94%	45,500.00
<u>Jib Lot</u>					
5405	Jib Lot Maintenance	1,000.00	727.40	73%	1,000.00
5410	Land Taxes - Waste Collection	500.00	564.50	113%	650.00
5415	Water Lot Taxes - Waste Collection	110.00	118.09	107%	125.00
	Section Total	1,610.00	1,409.99	88%	1,775.00
<u>Protection</u>					
5501	Street Lights	9,000.00	5,328.83	59%	8,000.00
5526	Repair & Maintenance	1,000.00	3,681.03	368%	1,000.00
5540	Crossing Guard - Wages	10,000.00	7,754.12	78%	10,000.00
	Section Total	20,000.00	16,763.98	84%	19,000.00
Subtotal - General Government		310,861.00	242,773.66	78%	316,125.00

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Expenses

Emergency Services

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		Budget	YTD	YTD	Budget	
		22/23	End of 3rd Quarter	% Expended	23/24	
5705	Maintenance & Repairs	4,000.00	2,271.40	57%	4,000.00	
5710	EMC Insurance	1,200.00	1,165.45	97%	1,300.00	9
5715	EMC Taxes - Waste and Property	4,500.00	4,639.50	103%	4,800.00	
Subtotal - Emergency Services		9,700.00	8,076.35	83%	10,100.00	

Reserves

5720	Emergency Services	11,556.68			11,156.68	
	General Government Operating	26,710.93	26,710.93	100%	65,308.40	15
	LIDO					16
Total Reserve Transfer		38,267.61	26,710.93	70%	76,465.08	

Fire Services

CVFD (see detail)		355,670.00	17
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Total of all expenses	358,828.61	277,560.94	77%	758,360.08
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23/24 Budget Planning Notes

- 1 Includes property tax exemption amounts that were actually deducted at source (MoDC)
- 2 This is a Provincial grant, the Village gets a percentage share based on annual spending by all NS Villages
- 3 No truck purchase expected
- 4 Will no longer flow to Village under Fire Service Agreement
- 5 New policy to be written to include a maximum annual amount
- 6 New 3 year lease rate negotiated in 2022
- 7 In previous years VoC Office Cleaning and CVFD cleaning were not separated
- 8 75% of Clerk Treasurer and 50% of Admin Support (balance in CVFD budget) + summer student. Decision needs to be made regarding any salary increases for staff.
- 9 Allowed for 10% increase to reflect rising rates in the industry
- 10 Maintenance and repair categories to be combined. There is some deferred activities such as replace doors, canopy, etc.
- 11 in 2022 it was difficult to find lifeguards, and as a result the pool was not open full time. 2023 seems to be improving re availability of staff.
- 12 Does not include accessibility upgrades to door openers, lighting, signage, rails, pathways, or parking area.
- 13 2022 there were major repairs to the streetlights on Water Street which could not be attributed to a specific source, and were not covered by insurance
- 14 Crossing guards make \$15.00/hour, which will be the new NS minimum wage in October, 2023.
- 15 In this draft, this is the holding spot for unallocated funds to address pressures identified above and new initiatives.
- 15 No capital maintenance has been done at the pool in 2 years, and renovation of the outside wall needs to be completed, and some funds will be required if accessibility upgrades or grant go forward.
- 16 See separate Budget spreadsheet for CVFD

Chester Volunteer Fire Department Draft Budget 2023-2024

Revenue by Source

Fire Services	Budget	YTD	YTD	Budget
	22/23	End of 3rd Quarter	% Expended	23/24
Village of Chester				355,670.00
MoDC Outside Area				371,568.00
Fire Services Association of NS - Training				10,000.00
Total				737,238.00

Fire Boat

MoDC Island Area				10,548.00
Total				10,548.00

Expenses Fire Services

		Budget	YTD	YTD	Budget	
		22/23	End of 3rd Quarter	% Expended	23/24	
Administration						
5210	Salaries - Bookkeeping & Mgmt	40,000.00	29,721.00	74%	42,450.00	
5250	Overhead - Bookkeeping & Mgmt	4,500.00	3,167.68	70%	5,900.00	
5435	Audit	5,000.00	3,910.72	78%	5,000.00	
5445	Office Supplies & Expenses	984.56	478.61	49%	1,000.00	
5447	Employment Insurance	759.00	543.38	72%		
5448	Canada Pension Plan	1,650.00	1,165.72	71%		
	Fire Services Committee				5,000.00	1
5475	Legal	3,000.00		0%	3,000.00	
5495	Office Equipment	1,400.00	1,116.64	80%		
	Section Total	57,293.56	40,103.75	70%	62,350.00	
Firefighting Force						
5115	Firefighters Honorarium	50,000.00	50,000.00	100%	50,000.00	
5116	In Lieu of Fundraising	15,000.00	15,000.00	100%	15,000.00	
5154	Uniforms	3,000.00	446.03	15%	3,000.00	
5167	24 Hour Accident Insurance	8,200.00	9,319.00	114%	9,400.00	
5172	24 Hour Family Insurance	6,000.00	6,218.00	104%	6,300.00	
5174	Firefighters Banquet	2,500.00		0%	2,500.00	
	Section Total	84,700.00	80,983.03	96%	86,200.00	
Training & Education						
5120	Training	20,000.00	35,433.10	177%	35,000.00	
5150	Fire Prevention & Education	2,500.00	3,710.01	148%	3,000.00	
5156	Chief's Conference	0.00	0.00	0%	500.00	
5485	Bursary	1,500.00	1,500.00	100%	1,500.00	
	Section Total	24,000.00	40,643.11	169%	40,000.00	
Fire Fighting Equipment						
5040	Medical Supplies	750.00		0%	2,000.00	2
5075	Tools & Equipment	1,500.00	2,996.98	200%	7,500.00	3
5160	Hoses (2)	1,500.00		0%		
5162	Flashlights/Camera/Batteries	1,000.00	265.88	27%		
5315	Vehicle Fuel	9,000.00	6,461.40	72%	8,000.00	
5320	Vehicle Insurance	7,575.00	10,112.65	134%	10,200.00	
5626	Inshore Boat Equipment	250.00	46.10	18%	250.00	
5090	SCBA Masks	4,000.00		0%	2,000.00	
	Section Total	25,575.00	19,883.01	78%	29,950.00	

Expenses Fire Services

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		Budget	YTD	YTD	Budget	
		22/23	End of 3rd Quarter	% Expended	23/24	
<u>Personal Protective Equipment</u>						
<u>General PPE</u>					8,250.00	4
5050	Gloves - Fire	1,000.00		0%		
5053	Gloves - Extrication	250.00		0%		
5055	Boots	2,000.00		0%		
5059	Wildland Coveralls	2,000.00		0%		
5060	Helmets	3,000.00	4,537.47	151%		
5130	Bunker Gear	18,500.00	16,750.63	91%	18,500.00	
Section Total		26,750.00	21,288.10	80%	26,750.00	
<u>Communication</u>						
5095	Communications Contract	5,000.00	2,202.38	44%	5,000.00	
5100	Communications General Repair	500.00	201.83	40%	500.00	
5105	Pagers	2,000.00		0%	2,000.00	
5110	Communications (Radio) Upgrades	3,500.00	2,566.44	73%	7,500.00	5
5164	Mobile Radio Service Plan	1,500.00	657.02	44%	1,500.00	
5166	Portable Mobile Radios	1,500.00		0%		
Section Total		14,000.00	5,627.67	40%	16,500.00	
<u>Maintenance</u>						
5005	Apparatus Pump Test	2,500.00		0%	0.00	6
5088	Small Engine Maintenance	1,000.00	474.50	47%	500.00	
5126	Extinguishers	850.00		0%	850.00	
5125	SCBA Fill Station Maintenance	7,500.00	4,614.78	62%	7,500.00	
5135	Bunker Gear Inspection & Repair	4,000.00	2,674.66	67%	4,000.00	
5138	Ladder/Harness Inspection	700.00	1,176.71	168%	1,200.00	
5310	Vehicle Repair & Maintenance	30,000.00	23,417.92	78%	30,000.00	
5017	Jaws of Life	1,500.00		0%	1,500.00	
Section Total		48,050.00	32,358.57	67%	45,550.00	
<u>Building & General</u>						
5205	Telephone & Alarm	5,000.00	5,476.99	110%	5,000.00	
5220	Building Utilities	20,000.00	4,432.68	22%	20,000.00	
5223	Taxes & Collection Fee - 4070 Hwy 3	0.00	1,155.70	-	1,200.00	
5229	Janitorial	5,000.00	1,847.52	37%	2,500.00	7
5230	Maintenance (10)	10,000.00	5,839.74	58%	12,000.00	8
5235	Insurance (Building)	6,500.00	6,394.97	98%	6,500.00	
5240	Consumables	4,000.00	1,682.46	42%	4,000.00	
	Storm Supplies				4,500.00	9
5445	Office Supplies & Expenses	500.00	478.61	96%	500.00	
Section Total		51,000.00	27,308.67	54%	56,200.00	
Subtotal - Fire Operations		331,368.56	268,195.91	81%	363,500.00	

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CVFD Budget 2022-2023

	Budget	YTD	YTD	Budget	
	22/23	End of 3rd Quarter	% Expended	23/24	
CAPITAL BUDGET					
1815	Building Demolition - Fire Lot	80,000.00	83,908.27	105%	0.00
5087	2022 Tanker		3,496.12	-	
	Project Consultant - New Station				40,000.00 10
	Low Angle Rescue Equipment				4,000.00 11
	Fire Fighting Hand Tools				6,000.00 12
	Non-Structural Resue Boots				13,200.00 13
	Heavy Extraction Air Bags				7,500.00 14
	Wheeled stokes basket				2,000.00 15
	Coveralls				4,500.00 16
	511 Refit				45,000.00 17
5090	SCBA Breathing Apparatus	36,000.00	29,486.78	82%	0.00
5098	Wildfire Hose Pack	1,500.00	1,603.69	107%	0.00
Subtotal - Capital Purchase		117,500.00	118,494.86	101%	122,200.00

Transfer to Reserves

2650	Fire Apparatus Repayment	50,938.47	50,938.47	100%	50,938.47
5305	Fire Apparatus	150,000.00		0%	200,000.00
Subtotal - Reserves		200,938.47	50,938.47	25%	250,938.47

Total - Fire Services	649,807.03				736,638.47
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Fire Boat #571

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		Budget	YTD	YTD	Budget
		22/23	End of 3rd Quarter	% Expended	23/24
5605	Fire Boat Fuel & Oil	1,000.00		0%	1,000.00
5615	Fire Boat Consumable Items	776.75		0%	800.00
5620	Fire Boat Maintenance	4,500.00	1,794.49	40%	6,300.00
5625	Fire Boat #571 Insurance	2,100.00	1,727.64	82%	2,100.00
5627	Marina Fees	1,800.00	1,564.29	87%	0.00
5640	Bank Charges Fire Boat	100.00		0%	100.00
Sub-Total Fire Boat		10,276.75	5,086.42	49%	10,300.00

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- 1 New Fire Services Committee will have some additional expenses related to meeting costs, advertising, communications, training, etc.
- 2 This is fire fighter equipment - PPE. Patient supplies are provided free by EHS Medical First Response
- 3 Tools and equipment sub-categories are being collapsed for ease of budgeting
- 4 PPE sub-categories are being collapsed for ease of budgeting
- 5 This is increased to account for replacement of a number of outdated portable radios which no longer work properly.
- 6 None required in the new fiscal year
- 7 In previous years Cleaning Fees for the Village and CVFD were all charged here
- 8 Modest changes to bay door to improve access for new 551
- 9 The number of storm responses has increased over previous years, requiring additional costs for food, rentals, equipment, etc.
- 10 Project consultant to help develop and oversee the construction of the new fire station
- 11 Existing rope rescue equipment is expiring, this is rescue equipment used at locations like Castlerock
- 12 Cordless tools
- 13 Alternative boots for fire fighters so that the turn out boots don't get ruined through use in circumstances such as medical calls, woodland fires, etc.
- 14 Recent training on heavy equipment extration has identified a shortfall that the department has no way to lift a school bus or large truck should extration be required.
- 15 A wheeled stokes basket with large air filled wheels for use in required extration where ground is uneven
- 16 Basic Coveralls that can be worn for incidents such as traffic direction, medical calls, etc. in lieu of bunker gear
- 17 This truck is more than 20 years old and radios, flashlights, and other equipment needs a refresh
- 18 Marina Fees added to Maintenance Costs, this cost center to be eliminated in 23/24