Municipality of the District of Chester

Operating Budget

Approved May 5, 2025

2025-2026

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Municipality of The District Of Chester

2025-2026 Operating and Capital Budget

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MUNICIPALITY OF THE DISTRICT OF CHESTER

AREA RATES 2025-2026

FUNCTION	DISTRICT	2023-24	2024-25	2025-26
Waste Collection & Disposal				
Accounts with new green carts	All	0.1205	0.1205	0.1205
Streetlighting				
Islandview & Chester Downs	1	0.0257	0.0257	0.0220
Hubbards	2	0.0220	0.0205	0.0190
East Chester	3	0.0440	0.0500	0.0900
Target Road & Commons Road	3	0.0257	0.0257	0.0220
Chester Basin	4	0.0165	0.0165	0.0155
Bridgeview Drive	5	0.0300	0.0300	0.0300
Beech Hill Road	5	0.0920	0.0920	0.0910
Station Road	5	0.0310	0.0310	0.0410
Intersections	5	0.0034	0.0034	0.0040
New Lights (Flat Fee)	5	11.69	9.00	9.00
Intersections	6	0.0950	0.0950	0.0700
Haddon Hill	7	0.0200	0.0250	0.0333
Intersections + New Lights	7	0.0016	0.0010	0.0008
Sewer Services				
Universal Sewer Rate	All	691.20	718.85	735.38
Universal Sewer Rate (Unconnected)	All	207.36	215.66	220.61
Mill Cove Fire Protection				
Mill Cove Fire Protection	2	0.2800	0.2800	0.2800
Municipal General Tax Rate				
Residential	All	0.6950	0.6850	0.6850
Commercial	All	1.5000	1.5000	1.5000
Resource	All	0.6950	0.6850	0.6850

MUNICIPALITY OF THE DISTRICT OF CHESTER
2025-2026 OPERATING BUDGET SUMMARY

	Corporate & Strategic Management	Community Development & Recreation	Public Works	Solid Waste	Financial & Information Services	Total
Total Revenues	$ (3,799,915)	$ (400,129)	$ (2,355,038)	$ (7,882,532)	$ (21,566,121)	$ (36,003,735)
Salary/wages and employee benefits	1,470,474	2,075,168	1,311,234	1,406,294	1,360,611	7,623,782
Cost of Municipal Services	5,333,755	802,176	2,986,437	5,291,874	1,684,436	16,098,677
Expenditures not related to Services	9,324,467	85,700	-	-	-	9,410,167
Total Expenditures	16,128,696	2,963,044	4,297,671	6,698,168	3,045,046	33,132,626
Net Cost	12,328,781	2,562,915	1,942,633	(1,184,364)	(18,521,075)	(2,871,109)
Net Reserve contribution	(411,000)	(216,058)	91,212	700,553	2,706,401	2,871,109
Totals, Net of Reserve transactions	**$ 11,917,781**	**$ 2,346,857**	**$ 2,033,846**	**$ (483,811)**	**$ (15,814,673)**	**-**

Municipality of Chester

DEPARTMENTAL OPERATING SUMMARY
Corporate & Strategic Management

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Council	$ 637,786	$ 915,852	$ 673,000	$ (35,215)
Corporate & Strategic Management / CAO	1,188,323	985,552	1,287,454	(99,132)
Lunenburg County Anti-Racism & Diversity	40,720	17,517	44,126	(3,406)
Lunenburg County Accessibility	35,447	23,844	38,370	(2,923)
Contingency	(130,743)	-	(193,923)	63,180
Policing & Corrections	2,477,773	2,477,920	2,631,236	(153,463)
Emergency Measures	150,124	180,165	204,042	(53,918)
Fire Protection	127,394	106,906	129,588	(2,193)
Economic Development	416,542	347,733	375,553	40,989
Kaizer Meadow Industrial Park	37,860	(22,070)	(2,640)	40,500
School Board Mandatory Contribution	6,472,199	6,472,199	7,141,974	(669,775)
Departmental Total	$ 11,453,426	$ 11,505,619	$ 12,328,781	$ (875,356)
Net Departmental Reserve Contribution	(357,000)	(328,360)	(411,000)	(220,080)
Dept Total, Net of Reserve transactions	**$ 11,096,426**	**$ 11,177,259**	**$ 11,917,781**	$ (821,356)

Council
PROGRAM SUMMARY

Description
Council works to make decisions on the best level of service required to meet the needs of residents living and businesses conducting operations in the Municipality

2025-2026 Operating Highlights
NSFM and FCM membership and conference fees. Addition of District Specific Training & Professional Development Budget ($2,000 per district). Reduced overall council Training and PD budget from $10,000 to $6,000 to partially offset. $143.5K approved for special grants. $103K Council grants includes $70K District grants ($10K per), $25K operating grant, and $8K tourism grant.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ -	$ -	$ -	$ -
Salary/wages and employee benefits	251,986	254,445	297,300	(45,315)
Cost of Municipal Services	385,800	661,407	375,700	10,100
Expenditures not related to Services	-	-	-	-
Total Expenditures	637,786	915,852	673,000	(35,215)
Net Cost	637,786	915,852	673,000	(35,215)
Net Reserve contribution	(132,000)	(379,128)	(124,500)	(7,500)
Total, Net of Reserve transactions	**$ 505,786**	**$ 536,724**	**$ 548,500**	$ (42,715)

Corporate & Strategic Management / CAO
PROGRAM SUMMARY

Description
The CAO budget and Corporate and Strategic Management Department provides strategic and administrative leadership for the staff of the Municipality and to support Council in achieving its strategic priorities. Coordinates a variety of strategic, administrative, and legislative services for the Municipality. This program area also includes our Joint Occupational Health and Safety education and programming, Communication, and the MOC Equity, Diversity and Inclusion Action Plan.

2025-2026 Operating Highlights
$15,000 budgeted for eScribe software to digitize our council agenda preparation. This would be a reoccurring expense of $10,500 per year licensing fee. Warden versus Mayoral System Consultant fees ($55,000) Communication Consultant Fees ($30,000)

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (3,141)	$ (3,151)	$ -	$ (3,141)
Salary/wages and employee benefits	817,978	796,479	888,014	(70,036)
Cost of Municipal Services	373,486	192,225	399,440	(25,954)
Expenditures not related to Services	-	-	-	-
Total Expenditures	1,191,464	988,704	1,287,454	(95,990)
Net Cost	1,188,323	985,552	1,287,454	(99,132)
Net Reserve contribution	(55,000)	-	(85,000)	30,000
Total, Net of Reserve transactions	**$ 1,133,323**	**$ 985,552**	**$ 1,202,454**	$ (69,132)

Lunenburg County Anti-Racism & Diversity
PROGRAM SUMMARY

Description

MOC is the Host Municipality for the Lunenburg County Anti-Racism & Diversity work where MOC, MODL, TOB, TOMB, and TOL jointly support and advance anti-racism and anti-discrimination initiatives and promote equity, diversity and inclusion initiatives to identify and address systemic racism and inequity in government policy, legislation, programs and services. The municipal units in Lunenburg County share the cost of this regional work based on the uniform assessment of the previous year.

2025-2026 Operating Highlights

Cost of regional coordinator position. Public engagement. Staff/council/committee training costs. Website development and upgrades

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (93,900)	$ (40,067)	$ (101,342)	$ 7,442
Salary/wages and employee benefits	104,140	53,377	98,065	6,075
Cost of Municipal Services	30,480	4,207	47,403	(16,923)
Expenditures not related to Services	-	-	-	-
Total Expenditures	134,620	57,584	145,468	(10,848)
Net Cost	40,720	17,517	44,126	(3,406)
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 40,720**	**$ 17,517**	**$ 44,126**	$ (3,406)

Lunenburg County Accessibility
PROGRAM SUMMARY

Description

MOC is the Host Municipality for the Lunenburg County Accessibility work where MOC, MODL, TOB, TOMB, and TOL jointly pursue improvements to the accessibility of municipal services and facilities in Lunenburg County. The municipal units in Lunenburg County share the cost of this regional work based on purchased hours and the uniform assessment of the previous year.

2025-2026 Operating Highlights

Cost of regional coordinator position. Public engagement. Staff/council/committee training costs. Website development and upgrades

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (96,048)	$ (62,200)	$ (101,400)	$ 5,352
Salary/wages and employee benefits	91,325	79,203	92,243	(918)
Cost of Municipal Services	40,170	6,840	47,527	(7,357)
Expenditures not related to Services	-	-	-	-
Total Expenditures	131,495	86,044	139,770	(8,275)
Net Cost	35,447	23,844	38,370	(2,923)
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 35,447**	**$ 23,844**	**$ 38,370**	$ (2,923)

Contingency
PROGRAM SUMMARY

Description
General operating contingency budget program created in 2021-2022 to account for unanticipated operating costs, and budget items which do not related specifically to any one program area.

2025-2026 Operating Highlights
Serves as a financial safeguard, providing flexibility to address unforeseen expenses or revenue shortfalls without compromising essential services or planned project and is funded from Operating Reserve (this item does not impact the 2025-26 general tax rate).

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ -	$ -	$ -	$ -
Salary/wages and employee benefits	(180,743)	-	(243,923)	63,180
Cost of Municipal Services	50,000	-	50,000	-
Expenditures not related to Services	-	-	-	-
Total Expenditures	(130,743)	-	(193,923)	63,180
Net Cost	(130,743)	-	(193,923)	63,180
Net Reserve contribution	(50,000)	-	(50,000)	-
Total, Net of Reserve transactions	**$ (180,743)**	**$ -**	**$ (243,923)**	$ 63,180

Policing & Corrections
PROGRAM SUMMARY

Description
The provision of policing services is under contract to the Royal Canadian Mounted Police (RCMP), which maintains 3 station detachments. Staffing includes approximately 44 uniformed officers, 6 Lunenburg & Queens traffic services members, 1 police dog service (Chester Office) and related support staffing. The services are undertaken under the authority of the Provincial Police Services Act. 49. The Municipality pays for local policing through the RCMP. Council's relationship with the police force is managed through the RCMP Advisory Board. Municipalities are no longer required to make financial contributions to the provincial correctional system. Council also provides annual funding to the Lunenburg County Seniors Safety Coordinator.

2025-2026 Operating Highlights
The 2025-26 cost for RCMP services has not been provided yet. For the 2025-26 budget, we have assumed a 6.2% increase in costs, which is consistent with the increase in 2024-25.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ -	$ -	$ -	$ -
Salary/wages and employee benefits	-	-	-	-
Cost of Municipal Services	2,477,773	2,477,920	2,631,236	(153,463)
Expenditures not related to Services	-	-	-	-
Total Expenditures	2,477,773	2,477,920	2,631,236	(153,463)
Net Cost	2,477,773	2,477,920	2,631,236	(153,463)
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 2,477,773**	**$ 2,477,920**	**$ 2,631,236**	$ (153,463)

Emergency Measures
PROGRAM SUMMARY

Description
Includes the Regional Emergency Management Organization (REMO): a joint Inter-municipal Service Agreement between MOC, MODL, TOMB, TOB and TOL. This Agreement provides for the emergency planning and sharing of services and resources during an event. MODL is the Host Municipality for this regional work. This Emergency Measures budget also includes the Water Distribution Program

2025-2026 Operating Highlights
Regional Emergency Management Planning Committee. CAO meetings. Advisory meetings. AEC on-call rotation. Provide AEC for TOMB. Mock exercises and training with REMO partners and NSEMO. New Emergency Management Coordinator position with 0.33 hrs covered by REMO budget. $20,000 for water coupon program.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (9,756)	$ (9,958)	$ (36,179)	$ 26,422
Salary/wages and employee benefits	7,976	7,677	86,145	(78,169)
Cost of Municipal Services	151,904	182,447	154,076	(2,172)
Expenditures not related to Services	-	-	-	-
Total Expenditures	159,881	190,124	240,221	(80,341)
Net Cost	150,124	180,165	204,042	(53,918)
Net Reserve contribution	(20,000)	(47,574)	(20,000)	-
Total, Net of Reserve transactions	**$ 130,124**	**$ 132,592**	**$ 184,042**	$ (53,918)

Fire Protection
PROGRAM SUMMARY

Description
For part of District 1, District 3 & District 7 MOC has a joint agreement with the Village Commission to provide fire services through the Chester Fire Services Committee. For the balance of District 1, District 2,4,5,6, fire services are provided by the District Fire Commissions in association with the local Fire Department. The Municipality registers the fire service providers, collects and re-distributes fire taxes as established by the commissions, provides financial and legal service support, administers costs of WCB insurance, coordinates training and fire prevention education, policy development, research, operating guidelines and best practices, records management, procurement, training & safety, grant applications, reports on fire services statistics and manages volunteer recognition and service award program.

2025-2026 Operating Highlights
Outreach, training and recruitment and retention support, fire prevention promotion, and support for Fire Advisory Committee and Fire Chief meetings and project sub-committee work.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (2,846,900)	$ (2,639,843)	$ (2,760,804)	$ (86,096)
Salary/wages and employee benefits	27,201	25,880	28,534	(1,333)
Cost of Municipal Services	550,993	623,810	679,365	(128,372)
Expenditures not related to Services	2,396,100	2,097,059	2,182,492	213,608
Total Expenditures	2,974,294	2,746,749	2,890,392	83,903
Net Cost	127,394	106,906	129,588	(2,193)
Net Reserve contribution	(5,000)	(5,000)	(5,000)	-
Total, Net of Reserve transactions	**$ 122,394**	**$ 101,906**	**$ 124,588**	$ (2,193)

Economic Development
PROGRAM SUMMARY

Description

Economic Development is responsible for promoting the growth attraction of new business to the Municipality, retaining, and growing existing businesses, and becoming a known tourism destination.

2025-2026 Operating Highlights

Growth Plan including Housing Accelerator Fund initiatives: marketing and sales, plan for municipally owned land, future growth node/comprehensive community plan for Exit 6. Arts & Culture Strategy implementation. Development of a Short-Term Licensing By-Law and Marketing Levy. Community Beautification & Revitalization Program: mainstreet program and façade improvement plan and program development. Economic development strategy update. Uniform signage program options.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (4,000)	$ (146,000)	$ (766,000)	$ 762,000
Salary/wages and employee benefits	207,580	227,412	224,096	(16,516)
Cost of Municipal Services	212,962	266,321	917,457	(704,495)
Expenditures not related to Services	-	-	-	-
Total Expenditures	420,542	493,733	1,141,553	(721,011)
Net Cost	416,542	347,733	375,553	40,989
Net Reserve contribution	(95,000)	(69,275)	(126,500)	31,500
Total, Net of Reserve transactions	**$ 321,542**	**$ 278,458**	**$ 249,053**	$ 72,489

Kaizer Meadow Industrial Park
PROGRAM SUMMARY

Description

The Kaizer Meadow Industrial Park consists of over 150 acres of land at the Kaizer Meadow Landfill Site. The park is home to Sustane Technologies, Full Circle Environmental Solutions and The Municipality of Chester's proven world class solid waste facility and environmental management centre.

2025-2026 Operating Highlights

Promotion of the industrial park via AllNovaScotia, Viewpoint, and industry networking events, including promoting the Southwest BDO Zone and working with partners to promote KMIP as an Atlantic Certified Site. Procure services of a Commercial Real Estate Agent to actively promote and sell lots. Further improvements of InvestChester.ca. Develop a market outlook document that provides prospective investors on the anticipated future growth for MOC.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (34,190)	$ (36,716)	$ (34,190)	$ -
Salary/wages and employee benefits	-	-	-	-
Cost of Municipal Services	72,050	14,646	31,550	40,500
Expenditures not related to Services	-	-	-	-
Total Expenditures	72,050	14,646	31,550	40,500
Net Cost	37,860	(22,070)	(2,640)	40,500
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 37,860**	**$ (22,070)**	**$ (2,640)**	$ 40,500

School Board Mandatory Contribution
PROGRAM SUMMARY

Description

Each year the Province charges a mandatory education tax rate, based on the total uniform assessment of each Municipality, thereby establishing the minimum property taxpayer contribution to the Provincial Department of Education for the operation of the South Shore Regional Centre for Education. The amount of the contribution is the 2010-11 level under a Memorandum of Understanding between the NSFM and the Province.

2025-2026 Operating Highlights

This is a non-discretionary budget program. Contributions are based on Uniform Assessed Values, which have increased by 10.3% from 2024-25

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ -	$ -	$ -	$ -
Salary/wages and employee benefits	-	-	-	-
Cost of Municipal Services	-	-	-	-
Expenditures not related to Services	6,472,199	6,472,199	7,141,974	(669,775)
Total Expenditures	6,472,199	6,472,199	7,141,974	(669,775)
Net Cost	6,472,199	6,472,199	7,141,974	(669,775)
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 6,472,199**	**$ 6,472,199**	**$ 7,141,974**	$ (669,775)

Municipality of Chester

DEPARTMENTAL OPERATING SUMMARY
Community Development & Recreation

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Animal Control	$ 35,312	$ 28,106	$ 31,236	$ 4,076
Bylaw	84,810	72,766	87,854	(3,044)
Building Inspection	399,246	218,130	309,779	89,467
Fire Inspection	107,879	113,815	115,348	(7,468)
Planning	939,753	709,871	829,782	109,971
Recreation	879,667	803,029	1,102,717	(223,049)
Heritage Properties & Library	86,200	85,700	86,200	-
Departmental Total	$ 2,532,868	$ 2,031,416	$ 2,562,915	$ (30,047)
Net Departmental Reserve Contribution	(150,000)	14,095	(216,058)	66,058
Dept Total, Net of Reserve transactions	**$ 2,382,868**	**$ 2,045,511**	**$ 2,346,857**	$ 36,011

Animal Control
PROGRAM SUMMARY

Description
MODC provides Animal Control services to enforce our animal bylaws and to deal with any animal related complaints from the public.

2025-2026 Operating Highlights
We are currently in year five of a five-year contract for Animal Control services which results in consistent annual costs. The contract also involves Animal Control Services provided to MODL. There are no planned changes to Animal Control for 2025-26.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (43,450)	$ (41,163)	$ (41,223)	$ (2,227)
Salary/wages and employee benefits	-	-	-	-
Cost of Municipal Services	78,762	69,269	72,459	6,303
Expenditures not related to Services	-	-	-	-
Total Expenditures	78,762	69,269	72,459	6,303
Net Cost	35,312	28,106	31,236	4,076
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 35,312**	**$ 28,106**	**$ 31,236**	$ 4,076

Bylaw
PROGRAM SUMMARY

Description
There are numerous Municipal Bylaws that require staff follow-up when violations occur and complaints are submitted to the office. The Officer works with individuals and property owners to bring each file into compliance. The Bylaw Enforcement Officer works directly with the Dangerous & Unsightly Committee.

2025-2026 Operating Highlights
There are no significant changes planned for Bylaw in 2025-26

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ -	$ -	$ -	$ -
Salary/wages and employee benefits	65,910	66,382	70,042	(4,132)
Cost of Municipal Services	18,900	6,384	17,812	1,088
Expenditures not related to Services	-	-	-	-
Total Expenditures	84,810	72,766	87,854	(3,044)
Net Cost	84,810	72,766	87,854	(3,044)
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 84,810**	**$ 72,766**	**$ 87,854**	$ (3,044)

Building Inspection
PROGRAM SUMMARY

Description

New buildings constructed, home renovations and additions to structures are all examples of when a building permit and inspections are required. Staff work to guide property owners and contractors through the building process and ensure structures are built to code. Building inspection services are conducted for the Municipality of Chester as well as the Town of Mahone Bay.

2025-2026 Operating Highlights

2025-26 operating savings are being achieved through the Housing Accelerator Fund covering a portion of salaries for the new Building Officials.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (70,769)	$ (140,335)	$ (81,132)	$ 10,363
Salary/wages and employee benefits	406,695	308,473	338,158	68,537
Cost of Municipal Services	63,320	49,992	52,753	10,567
Expenditures not related to Services	-	-	-	-
Total Expenditures	470,015	358,465	390,911	79,104
Net Cost	399,246	218,130	309,779	89,467
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 399,246**	**$ 218,130**	**$ 309,779**	$ 89,467

Fire Inspection
PROGRAM SUMMARY

Description

The Fire Safety Act of Nova Scotia requires the Municipality to carry out fire inspections on specific types of building occupancies. The Municipal fire inspector conducts inspections in keeping with our system of municipal fire inspections (Policy P-89) to ensure compliance with the Fire Safety Act and Regulations. Fire inspection services are conducted for the Municipality of Chester as well as the Town of Mahone Bay.

2025-2026 Operating Highlights

The Municipal Fire Inspector continues to conduct reinspections, new inspections and responds to any complaints. The Inspector is also working to add any buildings to our files that should be inspected that perhaps were missing from our database.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (13,667)	$ (13,667)	$ (13,981)	$ 314
Salary/wages and employee benefits	98,396	99,331	106,805	(8,409)
Cost of Municipal Services	23,150	28,150	22,524	626
Expenditures not related to Services	-	-	-	-
Total Expenditures	121,546	127,482	129,329	(7,783)
Net Cost	107,879	113,815	115,348	(7,468)
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 107,879**	**$ 113,815**	**$ 115,348**	$ (7,468)

Planning
PROGRAM SUMMARY

Description
Staff administer the Municipal Planning Strategy and Land Use Bylaws for the Municipality and to the Town of Mahone Bay. Discussing zoning regulations with the public, creating development agreements, and issuing development permits are all examples of work carried out by Planning and Development staff.

2025-2026 Operating Highlights
The Village of Chester Plan Review is anticipated to be completed by the Summer of 2025. Staff will also be working on an update to the Subdivision Bylaw & Municipal Specs, as well as several Housing Accelerator Fund projects. Development staff will continue to work closely with property owners and developers to ensure compliance with Land Use Bylaws.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (85,930)	$ (102,685)	$ (128,693)	$ 42,763
Salary/wages and employee benefits	713,991	711,741	837,578	(123,587)
Cost of Municipal Services	311,692	100,814	120,897	190,795
Expenditures not related to Services	-	-	-	-
Total Expenditures	1,025,683	812,556	958,475	67,208
Net Cost	939,753	709,871	829,782	109,971
Net Reserve contribution	(150,000)	14,095	(5,000)	(145,000)
Total, Net of Reserve transactions	**$ 789,753**	**$ 723,966**	**$ 824,782**	$ (35,029)

Recreation
PROGRAM SUMMARY

Description
Recreation & Parks Services provides direct programming, equipment, community group support and access to community schools, all with the interest to create an active, healthy and vibrant community. The Municipality also provides outdoor areas for people to visit and be active including parks, playgrounds, and trails.

2025-2026 Operating Highlights
Staff will continue to implement our Plan for Open Space. The new Recreation & Active Living Strategic Outlook 2024-2027 will help guide departmental work being carried out. Staff will be supporting the planning process for a potential new recreation facility.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (126,600)	$ (149,793)	$ (135,100)	$ 8,500
Salary/wages and employee benefits	641,644	605,252	722,586	(80,942)
Cost of Municipal Services	364,624	347,570	515,231	(150,607)
Expenditures not related to Services	-	-	-	-
Total Expenditures	1,006,267	952,822	1,237,817	(231,549)
Net Cost	879,667	803,029	1,102,717	(223,049)
Net Reserve contribution	-	-	(211,058)	211,058
Total, Net of Reserve transactions	**$ 879,667**	**$ 803,029**	**$ 891,659**	$ (11,991)

Heritage Properties & Library
PROGRAM SUMMARY

Description
The Municipality has a rich collection of heritage properties with a variety of architectural styles that contribute towards our unique identity. The Municipality has a Heritage Bylaw and we maintain a registry of heritage properties.

2025-2026 Operating Highlights
Primarily comprised of the mandatory contribution to South Shore Public Libraries.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ -	$ -	$ -	$ -
Salary/wages and employee benefits	-	-	-	-
Cost of Municipal Services	500	-	500	-
Expenditures not related to Services	85,700	85,700	85,700	-
Total Expenditures	86,200	85,700	86,200	-
Net Cost	86,200	85,700	86,200	-
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 86,200**	**$ 85,700**	**$ 86,200**	**-**

Municipality of Chester

DEPARTMENTAL OPERATING SUMMARY
Public Works

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Municipal Properties	$ 1,073,666	$ 693,530	$ 1,005,518	$ 68,148
Public Works & Mill Cove Water	705,532	678,474	607,292	98,240
Roads	576,283	532,090	611,713	(35,429)
Streetlights	(0)	(5,276)	-	(0)
Sewers	(21,486)	(149,912)	(33,207)	11,721
Wind Turbine	(241,096)	(260,432)	(248,683)	7,587

Departmental Total	$ 2,092,900	$ 1,488,474	$ 1,942,633	$ 150,266
Net Departmental Reserve Contribution	202,582	419,704	91,212	111,370
Dept Total, Net of Reserve transactions	**$ 2,295,482**	**$ 1,908,178**	**$ 2,033,846**	$ 261,636

Municipal Properties
PROGRAM SUMMARY

Description

Public Works Staff coordinate repairs and upgrades to all municipally-owned facilities, wastewater collection, transmission, and treatment systems, control vegetation and landscape municipal public spaces (parks, beaches, grounds, wharves and boat launches etc.), and maintain trails and parks - both structurally and aesthetically. Additionally, we work in cooperation with Information Services on asset mapping, a strategic approach to asset management of municipally owned assets. Assistance to other municipal departments as needed.

2025-2026 Operating Highlights

Public Works will continue asset mapping, continue with our annual trail resurfacing and repair program, and implement tree management and brush removal to promote a healthy, higher value canopy, providing a safe and aesthetically pleasing environment for our residents and visitors. Staff will also be very engaged in an aggressive Capital Program.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ -	$ -	$ -	$ -
Salary/wages and employee benefits	404,001	396,199	419,101	(15,100)
Cost of Municipal Services	669,665	297,330	586,417	83,248
Expenditures not related to Services	-	-	-	-
Total Expenditures	1,073,666	693,530	1,005,518	68,148
Net Cost	1,073,666	693,530	1,005,518	68,148
Net Reserve contribution	(60,000)	9,360	(190,677)	130,677
Total, Net of Reserve transactions	**$ 1,013,666**	**$ 702,890**	**$ 814,841**	$ 198,825

Public Works & Mill Cove Water
PROGRAM SUMMARY

Description

Core services provided by Public Works include maintenance of a fire protection system in Mill Cove; transportation services, such as sidewalk repair and maintenance, public parking spaces, municipal parking, traffic control; mobile speed radar, municipal road and wayfinding signs.

2025-2026 Operating Highlights

Public Works will continue regular maintenance and monitoring of Public Works systems, including the mobile speed radar. Potential fire protection alternatives will be explored within the community of Mill Cove.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ -	$ (21,903)	$ (15,000)	$ 15,000
Salary/wages and employee benefits	553,430	603,854	519,997	33,433
Cost of Municipal Services	152,102	96,523	102,295	49,807
Expenditures not related to Services	-	-	-	-
Total Expenditures	705,532	700,377	622,292	83,240
Net Cost	705,532	678,474	607,292	98,240
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 705,532**	**$ 678,474**	**$ 607,292**	$ 98,240

Roads
PROGRAM SUMMARY

Description

The Municipality owns and maintains 3.5 km of public roads. In partnership with the Nova Scotia Department of Public Works, we also annually evaluate and share the paving costs for J-Class roads throughout the Municipality.

2025-2026 Operating Highlights

We will continue to provide snow clearing and maintenance on our municipal roads, and continue to submit a prioritized list of J-Class roads for Council's repaving consideration. Contracts for Heavy Equipment, Winter Road and Sidewalk Maintenance and Porta-Potty contracts will be renewed this year.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (306,015)	$ (269,118)	$ (285,406)	$ (20,609)
Salary/wages and employee benefits	19,288	19,099	19,211	77
Cost of Municipal Services	863,011	782,109	877,907	(14,896)
Expenditures not related to Services	-	-	-	-
Total Expenditures	882,298	801,209	897,118	(14,820)
Net Cost	576,283	532,090	611,713	(35,429)
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ 576,283**	**$ 532,090**	**$ 611,713**	$ (35,429)

Streetlights
PROGRAM SUMMARY

Description

Management and maintenance of lighting for designated public roads, sidewalks, and parks. NS Power owns and maintains all the lights except decorative lights in the Village of Chester, Chester Basin, and Wild Rose Park.

2025-2026 Operating Highlights

Ongoing programming. A streetlight policy is being prepared for Council discussion this year.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (143,760)	$ (141,376)	$ (147,759)	$ 4,000
Salary/wages and employee benefits	-	-	-	-
Cost of Municipal Services	143,760	136,099	147,759	(4,000)
Expenditures not related to Services	-	-	-	-
Total Expenditures	143,760	136,099	147,759	(4,000)
Net Cost	(0)	(5,276)	-	(0)
Net Reserve contribution	-	-	-	-
Total, Net of Reserve transactions	**$ (0)**	**$ (5,276)**	**$ -**	$ (0)

Sewers
PROGRAM SUMMARY

Description
We operate and maintain six sewage treatment plants and associated infrastructure to manage wastewater from connected properties.

2025-2026 Operating Highlights
Our annual sewage system maintenance schedule includes connections, inspections, monitoring, and maintenance to systems, collection infrastructure, and lift stations. We will continue repairing manholes, cleaning and video inspecting lines, and monitoring effluent for environmental standard compliance. Three new wastewater treatment plants to begin construction in 2025-26.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (1,137,936)	$ (1,142,210)	$ (1,174,873)	$ 36,937
Salary/wages and employee benefits	275,077	329,988	352,925	(77,848)
Cost of Municipal Services	841,374	662,310	788,741	52,632
Expenditures not related to Services	-	-	-	-
Total Expenditures	1,116,451	992,298	1,141,666	(25,216)
Net Cost	(21,486)	(149,912)	(33,207)	11,721
Net Reserve contribution	21,486	149,912	33,207	(11,721)
Total, Net of Reserve transactions	**$ 0**	**$ -**	**$ -**	$ 0

Wind Turbine
PROGRAM SUMMARY

Description
Chester owns a 2MW wind turbine located at the Kaizer Meadow Industrial Park. Primary operations and maintenance is provided by a third party. The turbine produces an annual output of between 5.3 million and 6.3 million kilowatt hours.

2025-2026 Operating Highlights
Estimating 5.59 million kilowatt hours of production, which is equal to the annual electrical needs of approximately 302 average Nova Scotian households.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (756,000)	$ (724,800)	$ (732,000)	$ (24,000)
Salary/wages and employee benefits	-	-	-	-
Cost of Municipal Services	514,904	464,368	483,317	31,587
Expenditures not related to Services	-	-	-	-
Total Expenditures	514,904	464,368	483,317	31,587
Net Cost	(241,096)	(260,432)	(248,683)	7,587
Net Reserve contribution	241,096	260,432	248,683	(7,587)
Total, Net of Reserve transactions	**$ (0)**	**$ -**	**$ -**	$ (0)

Municipality of Chester

DEPARTMENTAL OPERATING SUMMARY
Solid Waste

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Waste Collection	(1,075,543)	(1,194,702)	(1,187,486)	111,943
Landfill	(1,225,240)	(1,909,689)	(91,110)	(1,134,130)
Recycling	88,354	75,260	94,231	(5,877)

Departmental Total	$ (2,212,429)	$ (3,029,132)	$ (1,184,364)	$ (1,028,064)
Net Departmental Reserve Contribution	-	-	-	-
Dept Total, Net of Reserve transactions	**$ (2,212,429)**	**$ (3,029,132)**	**$ (1,184,364)**	$ (1,028,064)

Waste Collection
PROGRAM SUMMARY

Description

We work closely with our waste collection contractor and residents to schedule and coordinate curbside waste collection and to ensure any changes in collection methods, routes or times are communicated to all affected parties in advance.

2025-2026 Operating Highlights

We will be working with our waste collection contractor, residents, partners, and other stakeholders to align curbside waste collection services with the new provincial Extended Producer Responsibility system for “Blue Bag” materials which is scheduled to start December 1, 2025. This is expected to include changes to By-Law #131 Waste Collection and Disposal.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (2,900,897)	$ (2,905,824)	$ (3,044,420)	$ 143,523
Salary/wages and employee benefits	46,505	64,121	43,825	2,680
Cost of Municipal Services	1,778,850	1,647,000	1,813,110	(34,260)
Expenditures not related to Services	-	-	-	-
Total Expenditures	1,825,355	1,711,121	1,856,935	(31,580)
Net Cost	(1,075,543)	(1,194,702)	(1,187,486)	111,943
Net Reserve contribution	1,075,543	1,194,702	1,187,486	(111,943)
Total, Net of Reserve transactions	**$ 0**	**$ -**	**$ -**	$ 0

Landfill
PROGRAM SUMMARY

Description
The Kaizer Meadow Landfill provides solid waste management services to the Municipality of Chester and our partners.

2025-2026 Operating Highlights
We will continue with regular operations, including Public Drop-off, HHW site, monitoring and reporting on waste separation and cell garbage compaction, road and heavy equipment management, facilities maintenance, managing and reporting on leachate and EVC system operations, monitoring and treating liquid wastes, water sampling, and road maintenance. Adjustments to site operations may be required due to the provincial Extended Producer Responsibility system for “Blue Bag” materials which is scheduled to start December 1, 2025

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (5,000,382)	$ (4,842,955)	$ (4,838,112)	$ (162,270)
Salary/wages and employee benefits	1,035,940	1,057,922	1,312,484	(276,545)
Cost of Municipal Services	2,739,203	1,875,344	3,434,518	(695,315)
Expenditures not related to Services	-	-	-	-
Total Expenditures	3,775,142	2,933,266	4,747,002	(971,860)
Net Cost	(1,225,240)	(1,909,689)	(91,110)	(1,134,130)
Net Reserve contribution	989,628	1,667,542	(392,701)	1,382,329
Total, Net of Reserve transactions	**$ (235,612)**	**$ (242,148)**	**$ (483,811)**	$ 248,199

Recycling
PROGRAM SUMMARY

Description
We manage waste separation and reduction through various programs, such as source separation and clear bags.

2025-2026 Operating Highlights
We will continue a comprehensive communications program that includes education, public engagement and targeted outreach to residents, businesses and institutions to reach our waste reduction and separation goals. For 25/26, there will be an emphasis on expected changes to the “Blue Bag” program due to the provincial Extended Producer Responsibility system for these materials which is scheduled to start December 1, 2025. We will continue to engage in the promotion of the KMEMC through tours, demonstrations, and education.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (500)	$ (774)	$ -	$ (500)
Salary/wages and employee benefits	48,524	45,528	49,985	(1,461)
Cost of Municipal Services	40,330	30,506	44,246	(3,916)
Expenditures not related to Services	-	-	-	-
Total Expenditures	88,854	76,034	94,231	(5,377)
Net Cost	88,354	75,260	94,231	(5,877)
Net Reserve contribution	(88,354)	(75,260)	(94,231)	5,877
Total, Net of Reserve transactions	**$ 0**	**$ -**	**$ -**	$ 0

Municipality of Chester

DEPARTMENTAL OPERATING SUMMARY
Financial & Information Services

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Property Taxes & GIL	$ (19,820,606)	$ (19,829,836)	$ (20,562,902)	$ 742,296
Federal & Provincial Grants	(627,044)	(599,965)	(628,009)	965
Finance	1,558,869	241,065	1,748,879	(190,010)
Information Services	693,221	671,728	920,958	(227,737)

Departmental Total	$ (18,195,560)	$ (19,517,009)	$ (18,521,075)	$ 325,514
Net Departmental Reserve Contribution	2,355,471	3,598,299	2,706,401	(350,930)
Dept Total, Net of Reserve transactions	**$ (15,840,089)**	**$ (15,918,710)**	**$ (15,814,673)**	$ (25,416)

Property Taxes & GIL
PROGRAM SUMMARY

Description
Primary source of Municipal revenues, including Residential, Commercial, Resource, Recreation, and Wind Farm property taxes, Deed Transfer Tax, and grants from other levels of government in-lieu of taxes. Property owners pay annual taxes based on the rates set by Council and the property values assessed by the Property Valuation Services Corporation (PVSC) with a cap on increases to taxable assessed values of eligible properties equal to the year-over-year NS CPI increase for October of the preceding year

2025-2026 Operating Highlights
Due to continued strong housing market conditions, assessed values have increased for 2024. The cap on eligible properties is 1.5% (2024: 3.2%). Total taxable residential property assessment increased by 5.1% (2024: 10.9%). Total commercial property assessment decreased by 2.2% (2024: increased 12.5%). Total resource property assessment increased by 0.6% (2024: 13.1%). The residential and resource property tax rate has been budgeted at $0.696/$100 of taxable assessed value. The commercial rate is budgeted to be $1.511/$100.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (19,820,606)	$ (19,829,836)	$ (20,562,902)	$ 742,296
Salary/wages and employee benefits	-	-	-	-
Cost of Municipal Services	-	-	-	-
Expenditures not related to Services	-	-	-	-
Total Expenditures	-	-	-	-
Net Cost	(19,820,606)	(19,829,836)	(20,562,902)	742,296
Net Reserve contribution	1,710,941	1,740,654	2,218,049	(507,108)
Total, Net of Reserve transactions	**$ (18,109,665)**	**$ (18,089,182)**	**$ (18,344,853)**	$ 235,188

Federal & Provincial Grants
PROGRAM SUMMARY

Description
Grant funding received from other levels of Government. Primarily infrastructure funding through the Canada Community-Building Fund (formerly known as "Gas Tax").

2025-2026 Operating Highlights
No significant changes are expected in 2025-26

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (627,044)	$ (599,965)	$ (628,009)	$ 965
Salary/wages and employee benefits	-	-	-	-
Cost of Municipal Services	-	-	-	-
Expenditures not related to Services	-	-	-	-
Total Expenditures	-	-	-	-
Net Cost	(627,044)	(599,965)	(628,009)	965
Net Reserve contribution	619,014	591,956	620,000	(986)
Total, Net of Reserve transactions	**$ (8,030)**	**$ (8,009)**	**$ (8,009)**	$ (21)

Finance
PROGRAM SUMMARY

Description
Primarily responsible for fulfilling the statutory duties of the Treasurer, to provide financial advice to Council, and to provide financial services to the various departments. Provides accounting services, such as payroll, purchasing services, and controlling of funds through the development and implementation of appropriate policies, procedures, and controls. Also responsible for all tax administration matters (billing, collection, tax sales, etc.), and development and monitoring of annual and multi-year operating and capital budgets.

2025-2026 Operating Highlights
Continuing to evaluate and improve practices around procurement and budgeting functions. Increasing depth and breadth of financial analyses such as cash flow projections, and financial modelling of scenarios relating to operational initiatives and capital investments of the various departments.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ (292,710)	$ (1,648,891)	$ (375,210)	$ 82,500
Salary/wages and employee benefits	705,572	708,427	859,919	(154,347)
Cost of Municipal Services	1,146,006	1,181,528	1,264,169	(118,163)
Expenditures not related to Services	-	-	-	-
Total Expenditures	1,851,579	1,889,955	2,124,089	(272,510)
Net Cost	1,558,869	241,065	1,748,879	(190,010)
Net Reserve contribution	(10,000)	1,209,451	15,000	(25,000)
Total, Net of Reserve transactions	**$ 1,548,869**	**$ 1,450,516**	**$ 1,763,879**	$ (215,010)

Information Services
PROGRAM SUMMARY

Description
Provides reliable and sustainable technology, tools, and services that enable the Municipality to achieve its strategic plans and objectives in a secure and timely manner. This includes infrastructure and communications services in the areas of computing, geomatic information systems, cyber security, business continuity, as well as facilitation and oversight of the procurement of goods and services.

2025-2026 Operating Highlights
Server hardware replacement. Engaging external consultants for assistance with planning the development of a roadmap for increasing digital service delivery through development of an application for use on mobile devices., as well as an ERP needs assessment in preparation for the end of service for our primary accounting software in 2029. Continuing to increase resiliency against cyber security threats which continue to increase across all sectors.

Program	2024-2025 Budget	Projected 2024-2025 Actual	2025-2026 Budget	Change
Total Revenues	$ -	$ -	$ -	$ -
Salary/wages and employee benefits	451,115	442,034	500,691	(49,577)
Cost of Municipal Services	242,106	229,695	420,267	(178,161)
Expenditures not related to Services	-	-	-	-
Total Expenditures	693,221	671,728	920,958	(227,737)
Net Cost	693,221	671,728	920,958	(227,737)
Net Reserve contribution	35,516	56,238	(146,648)	182,164
Total, Net of Reserve transactions	**$ 728,737**	**$ 727,966**	**$ 774,310**	$ (45,573)