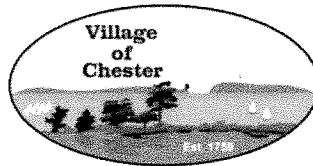


Agenda
Regular Monthly Meeting
Zoom ID: 935-442-9176 Password: 301715
Wednesday, January 12th, 2022, at 7:00 pm

	Page
1. Call to Order	
2. Public Forum	
3. Approval of Agenda/Additions to Agenda	
4. Review/Approval of Minutes	
a) Regular Meeting, Wednesday, December 08 th , 2021	1 - 4
5. Business Arising	
6. Correspondence	
a) Chandler's Cove Village Board of Directors	5
b) Fire Services Agreement Extension	6 - 8
c) Canadian Association of Municipal Administrators	9
7. Reports	
a) Clerk Treasurer	10 - 14
b) Financial Statement / Bank Transactions – December 2021	15 - 23
c) Fire Chief	Verbal
d) Committees	
8. New/Other Business	
(a) Tax Exemption By-Law	24 - 25
9. Commissioner Roundtable	
10. Adjournment	
Next Regular Meeting – February 09 th , 2022 – 7:00pm	



Minutes
Regular Monthly Meeting
27 Pleasant Street & Zoom Conferencing
Wednesday, December 08, 2021 – 7:00 pm

Attendance: Nancy Hatch, Commissioner Vice-Chair; Michael Dockrill, Commissioner; Michael Heisler, Commissioner; Martin Hiltz, Commissioner; Dennis Egyedy, Clerk Treasurer

Regrets: Bill Nauss, Commissioner Chair

Public Gallery: None

1.0 Call to Order

Commission Vice Chair Hatch called the December 08, 2021, Regular Monthly meeting, via Zoom video, of the Village of Chester Commission, to order at 7:02 pm.

2.0 Public Forum

Nil

3.0 Approval of Agenda/Additions to Agenda

8(b) Taxation Exemption Bylaw

MOTION #21-158: Commissioner Dockrill moved; Commissioner Hiltz seconded:
The approval of the agenda with the addition of 8(b) – Taxation Exemption Bylaw.
Unanimously Carried

4.0 Review/Approval of Minutes

a) Regular Meeting: Wednesday, November 10, 2021

Commissioner Hatch commented on 7(d) Firehall Design Committee – paragraph one, line three – 'land elevations' should be changed to 'building elevation'.

MOTION #21-159: Commissioner Heisler moved; Commissioner Hiltz seconded:
The approval of the Minutes of November 10, 2021 Regular Monthly meeting with the noted change.

Unanimously Carried

5.0 Business Arising

Nil

6.0 Correspondence

a) Municipality of Chester - Senior Planner

Senior Planner Sturtevant correspondence to inform the Commission that a Public Hearing will be held on December 9th, 2021 on amendments to the Chester Village Secondary Planning Strategy and Land Use By-law.

MOTION #21-160: Commissioner Dockrill moved; Commissioner Heisler seconded:

To approve the correspondence from Municipality of Chester as information.

Unanimously Carried

b) Municipal Affairs and Housing – Minister Lohr

Minister Lohr correspondence to inform the Commission that a Code of Conduct Working Group was created to develop recommendations on the content to be included in the municipal codes of conduct regulations.

MOTION #21-161: Commissioner Dockrill moved; Commissioner Heisler seconded:

To approve the correspondence from Minister Lohr as information.

Unanimously Carried

c) Chester Garden Club – Trustees

Chester Garden Club correspondence regarding the property taxation of the Front Harbour lot requesting an exemption from Village Residential Tax.

MOTION #21-162: Commissioner Heisler moved; Commissioner Dockrill seconded:

To approve the correspondence from the Chester Garden Club as information.

Unanimously Carried

7.0 Reports

a) Clerk Treasurer

Clerk Treasurer, Egyedy reported on commission accomplishments in 2021 and challenges for 2022. A draft budget will be presented to the commission in the new year with tentative approval prior to the start of our fiscal year, April 1st, 2022.

Municipal Service Advisor, Marilyn Hay has requested a date to continue with Modules 3 and 4 on “Village of Chester Priority Planning – Assessing Public and Stakeholder Views on Current and Future Services”.

MOTION #21-163: Commissioner Hiltz moved; Commissioner Dockrill seconded:

To approve a Strategic Planning session with Municipal Affairs and Housing on Wednesday, January 12, 2022 from 11:00 am to 2:00 pm.

Unanimously Carried

MOTION #21-164: Commissioner Heisler moved; Commissioner Dockrill seconded:

The approval of the Clerk Treasurer’s report as presented.

Unanimously Carried

b) Financial Statement/Bank Transactions – November 2021

The monthly financial statements were reviewed by the Clerk Treasurer. Commissioner Dockrill asked about the revenue reported on a cash basis, not an accrual basis. Egyedy stated we are on a cash basis when funds are received and deposited the full amount is recorded on the date received.

Egyedy provided the commission with an updated statement of reserves and noted a correction on the fire apparatus repayment amount.

MOTION #21-165: Commissioner Hiltz moved; Commissioner Dockrill seconded:

To approve the November Financial Statements and Bank Transactions as presented.
Unanimously Carried

c) Fire Chief

Chief Hiltz was not in attendance but sent his report. Commissioner Hatch read the chief's report. Fifteen emergency dispatches: one (1) fire, seven (7) vehicle collisions, five (5) alarms, and one (1) medical, one (1) investigation.

All apparatuses have completed their annual inspections. The fire rescue boat #571 is out of the water and will soon be winterized.

MOTION #21-166: Commissioner Dockrill moved; Commissioner Hiltz seconded:

The approval of the Fire Chief's report as presented.
Unanimously Carried

d) Committee Reports

No Reports

8.0 New/Other Business

a) Request for Decision – Christmas Office Hours

MOTION #21-167: Commissioner Dockrill moved; Commissioner Heisler seconded:

To approve the office closure on Thursday, December 23rd, 2021 at 1:00pm and re-open Tuesday, January 4th, 2022 in recognition of the Christmas Holidays.

Unanimously Carried

b) Taxation Exemption Bylaw

In response to Chester Garden Club request, Clerk Treasurer, Egyedy prepared a By-law to exempt the Garden Club from paying a residential tax. According to Section 429(1) and Section 71(1) the village is allowed to make by-laws exempting taxes. Secondly, the By-law does not require Ministerial approval.

Commissioner Dockrill expressed concern that if there are other non-profit organizations paying residential taxes they maybe exempt. Secondly, if the Garden Club property is sold, the new owners may need to pay taxes.

Egyedy explained that the by-law may be amended at any time to include other groups from paying property taxes. The Municipality of Chester By-law has an extensive list of organizations exempt from taxes which may identify many village organizations. The by-law will be changed to include a tax adjustment if the property is sold.

The next Reading of the By-law will be held on January 12th, 2022.

MOTION #21-168: Commissioner Dockrill moved; Commissioner Hiltz seconded:
To approve First Reading of a "Tax Exemption for Non-profit Organization By-law #02-2021."
Unanimously Carried

9.0 Commission Roundtable
No comments

10.0 Adjournment
Strategic Planning Session - January 12th, 2022 – 11:00 am
Next Regular Meeting – January 12th, 2022 – 7:00 pm

Commissioner Heisler adjourned the December 8, 202 meeting at 7:54 pm.

Nancy Hatch
Commission Vice-Chair

Dennis Egyedy, BPA, AMCT
Clerk Treasurer

LCCC # 12
Chandler's Cove Village
PO Box 54
Chester, NS B0J 1J0



02 January 2022

Bill Nauss
Commission Chair
Village of Chester

Subject: Annual Beautification of the Village of Chester

Dear Bill,

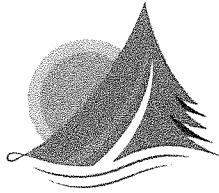
As you likely know, the condominium development of Chandler's Cove Village comprises 67 homes along Millennium Drive. The vast majority of our residents live in Chester year-round and contribute significantly to the economic and social livelihood of our beautiful village. I believe that there is not a more densely populated area of taxpaying residents within our village than here in Chandler's Cove.

One of the mandates of the Village Commission is the beautification of the village. The main thrusts of this responsibility are the hanging of flower baskets in the summer and the wreaths in the fall and winter.

In view of the foregoing, I would respectfully request that the Village Commissioners give serious consideration to the provision of flower baskets and wreaths along Millennium Drive. The addition of four or five baskets/wreaths strategically placed along our street would certainly add to the beauty of our community and would add to the belief that we are an important and integral part of the village. I would certainly be happy to provide any further information required by the Commission in assisting you in addressing this suggestion.

Sincerely,



John Olsen
President
Chandler's Cove Village Board of Directors



THE MUNICIPALITY OF
CHESTER

The Municipality of Chester
151 King St, PO Box 369
Chester, NS B0J 1J0

Phone: (902) 275-3554
Fax: (902) 275-4771
www.chester.ca

 /ChesterMunicipality
 @chestermun

December 9, 2021

Mr. Bill Nauss,
Chair, Chester Village Commission
27 Pleasant St
Chester, NS B0J 1J0

Dear Mr. Nauss,

Chester Municipal Council has received the most recent draft of an agreement for the provision of Fire Services proposed by the Village Commission in November. With the holidays upon us, we would like to request additional time to review the proposal and consider our options at this time.

We are committed to ensuring continuity of the service would respectfully request an additional 6-month contract extension of the existing contract.

Sincerely,

Allen Webber,
Warden

EXTENSION AGREEMENT

BETWEEN:

VILLAGE OF CHESTER, a body corporate pursuant to the *Municipal Government Act 1998, c 18, s.1*

(hereinafter referred to as “the Village”)

- and -

CHESTER VOLUNTEER FIRE DEPARTMENT, a society incorporated pursuant to the *Societies Act, R.S., c. 435, s. 1*

(hereinafter referred to as “CVFD”)

- and -

MUNICIPALITY OF THE DISTRICT OF CHESTER, a body corporate pursuant to the *Municipal Government Act 1998, c. 18, s. 1*

(hereinafter referred to as “Municipality”)

WHEREAS by a Memorandum of Understanding (the MOU) dated February 13, 2016, the parties hereto agreed to the creation of a Joint Fire Service Committee and which said MOU had a term ending March 31, 2021;

AND WHEREAS the Municipality and the Village entered into an Agreement dated March 3, 2016 whereby the Village, through the CVFD agreed to provide fire protection services to the Outside Area for a five (5) year term ending March 31, 2021;

AND WHEREAS both the MOU and the Agreement were extended by previous Agreements to December 31, 2021.

AND WHEREAS the parties hereto have agreed to a further extension of the terms of both the MOU and the Agreement as set out herein.

NOW THIS AGREEMENT WITNESSETH that in consideration of foregoing recitals and other good and valuable consideration, the parties hereto mutually agree as follows:

1. That the Municipality, the Village and CVFD hereby agree that the term of the MOU

shall be extended for a further six (6) months from December 31, 2021 to July 1, 2022, with all terms and conditions to remain in full force and effect.

- 2. That the Municipality and the Village hereby agree that the Agreement shall be extended for a further six (6) months from December to July 1, 2022 with all terms and conditions to remain in full force and effect.
- 3. The parties hereto agree that this extension constitutes an amendment to the MOU as set out in paragraph 11 thereto and an amendment to the Agreement as set out in paragraph 8(a) thereto.

IN WITNESS WHEREOF the parties hereto have executed this Extension Agreement on the day and year first above written.

SIGNED, SEALED AND DELIVERED)

) Village of Chester

)
)
)
)
) Per: _____

Witness

)
)
) Per: _____

) Chester Volunteer Fire Department

)
)
) Per: _____

Witness

)
)
) Per: _____

) Municipality of the District of Chester

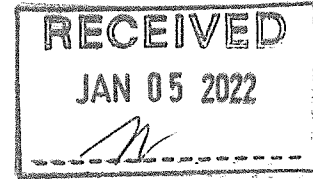
)
)
) Per: _____

Wm. McDonald

Witness

)
)
) Per: _____


January 4th, 2022



Jack Benzaquen
President / Président

Cory Bellmore
First Vice-President /
Première vice-présidente

Beverly Hendry
Second Vice-President /
Deuxième vice-présidente

Tony Kulbisky
Treasurer / Trésorier

Jake Rudolph
Past President /
Président sortant

Dawn Chaplin,
Director / Directrice

Vincent Lalonde
Director / Directeur

Jamie Paik
Director / Directrice

Mike Dolter
Director / Directeur

Gary Kent
Director / Directeur

Brenda Orchard
Director / Directrice

Marc Melanson
Director / Directeur

Jennifer Goodine
Executive Director
Directrice générale

CAMA
P. O. Box 128, Station A
Fredericton, NB
CANADA
E3B 4Y2

ACAM
C.P. 128, succ. A
Fredericton, N.-B.
CANADA
E3B 4Y2

Tel./ Tél.: 1-866-771-2262
E-Mail / Courriel:
admin@camacam.ca

www.camacam.ca

Dennis Egyedy
Clerk Treasurer
Village of Chester
PO Box 620
Chestermere, NS
B0J 1J0

Dear Dennis,

As a valued member of the Canadian Association of Municipal Administrators (CAMA), I would like to take this opportunity to thank you for your leadership during the pandemic.

Communities across our country have experienced an unprecedented challenge over the past two years dealing with the COVID-19 pandemic. All sectors, public and private, pulled together to take care of our vulnerable citizens and maintain basic services for all our residents. This required dedication, hard work, creativity, and unwavering spirit from us all. Behind the scenes it also required an immense amount of coordination.

As a senior manager, we know the amount of effort and ingenuity it has taken for you to lead your staff throughout the pandemic. The strength of your municipal team directly impacted your residents in the most important and fundamental ways. You have guided your staff through a long and stressful period when you yourself have been under tremendous pressure. You played a critical role in your community's success. Your leadership has not gone unnoticed. Please know how proud we are of your efforts.

Unfortunately, there is no end in sight, and we will continue to be relied upon to provide leadership to our communities to the best of our ability and I know you will have continued success in helping your staff and citizens get thru this very difficult time in our history.

All the best to you and your team as we look forward to 2022.

Sincerely,



Jack Benzaquen
CAMA President

cc William (Bill) Nauss, Chair

CLERK TREASURER REPORT

January 12th, 2022

At the end of October 2021, our current account was at an all-time low of \$125,000. Fortunately, our 3rd quarter tax installment of \$221,919.00 and HST rebate of \$56,591.07 was received in November. The total funds available were \$403,510.00 less withdrawals of \$113,511.00 for a balance of \$290,000.00.

At the end of December, there is less than \$200,000 in the bank and the fire budget has a remaining \$115,000 in approved expenditures pending. On January 17th, our operating reserve will mature for a total of \$182,771.17 of which \$30,000.00 will be deposited into our current account. The remaining \$152,771.17 should be re-invested into a one-year cashable investment term. On the same day, January 17th, our Utility Reserve will mature for \$36,749.32 of which will be re-invested. (See attached bank instructions).

This year has been extremely difficult managing our finances as many expenditures were unbudgeted due to the purchase of the firehall lot. Secondly, there have been many equipment repairs of fire apparatus. Our final tax payment is in February for \$221,919.00 and our account will be as follows:

Revenue:	
December Bank	\$199,271
Operating Reserve	+30,000
Feb Tax Payment	<u>+221,919</u>
Total	\$451,190
Expenses:	
Fire Apparatus Repay	\$ 50,938
Fire Apparatus Reserve	+150,000
Fire Budget	+190,000
Admin Budget	<u>+ 50,000</u>
Total	\$440,938

Projections are to the end of March 2022 fiscal yearend. Our first quarterly tax payment is scheduled for May 2022 whereas the above calculations are based on budgeted revenue and expenditures to March 31st, 2022.

In less than 2.5 months, we should have our 2022/23 operating and capital budgets approved by April 1st, 2022. There will need to be scheduled budget meetings to prioritize funding requirements and commissioner requests for funding. Immediate action needs to focus on the Windjammer property. The sewer line has been capped and our next step is the removal of asbestos. A Request for Proposals needs to be issued for asbestos abatement and building demolition so the costs will be projected in the budget.

On January 28th, it will be 3 years since I joined the Village of Chester and I have enjoyed everyday managing commission affairs. Over the next couple of years, I will focus on developing the Windjammer property into a modern and efficient firehall without creating a financial burden to the Chester taxpayers. A public presentation will be prepared for our Annual General meeting in June 2022. A conceptual design of the new facility should be completed with estimated cost of construction.

The Firehall Design Committee was dissolved by the commission due to technical skills in building design. The committee noted in their last report that they have listed the elements required in the new firehall. These elements have not been provided in particular the number of truck bays, offices, storage, meeting room, etc. The commission needs to review and approve of all building elements before the project may proceed.

Secondly, the long-awaited Strategic Plan for Chester should be completed with the assistance of Municipal Affairs and Housing staff. The plan should be distributed in a newsletter prior to our annual general meeting.

A handwritten signature in black ink, appearing to read "J. Egan".

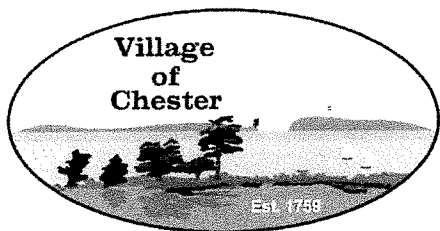
SCOTIABANK RESERVES

<u>Account</u>	<u>GIC</u>	<u>i Rate</u>	<u>Amount</u>	<u>Maturity</u>	<u>Amount</u>	<u>Interest</u>
Fire Apparatus #58436850	Locked – 18 mo. 2021 Repayment 2021 Contribution	1.27%	744,010.90	Dec 25/21	758,257.42 + 50,938.47 <u>+150,000.00</u> \$959,195.89	14,246.52
Utility #58436967	Locked – 18 mo.	1.35%	36,013.39	Jan 17/22	36,749.32	735.93
Operating #65306781	Locked – 18 mo. Less Motion 21-120	1.35%	179,111.06	Jan 17/22	182,771.17 <u>-30,000.00</u> \$152,771.17	3,660.11
Pool #1705854	Cashable – 1yr. Less Repairs	0.20%	135,363.10	April 21/22	135,633.83 <u>-45,000.00</u> \$90,633.83	270.73
EH Services #92067374	Locked – 10 mo.	0.45%	10,040.00	May 27/22	10,085.18	45.18
Pool #05854	Cashable – 1 yr.	0.20%	30,494.74	Oct 27/22	30,555.73	60.99
CURRENT TOTALS			\$1,135,033.19		\$1,279,991.12	\$19,019.46

NOTE:

Fire Apparatus Loan – 3 yr. 1.17% 150,099.25 Mar 31/24 2,716.15
#5843685





Village of Chester
PO Box 620, Chester NS BOJ 1J0
Telephone (902) 275-4482

January 12, 2022

Heather Fralic, BA, PFP
Branch Manager
Bank of Nova Scotia
2 Pleasant Street
Chester, NS B0J 1J0

Re: Maturity of Reserve Fund – Account #65306781

On January 17th, 2022 Operating Investment fund will mature with \$182,771.17, principal plus interest. At a regular meeting of the Village Commission on September 15th, 2021, Motion #21-120 was approved as follows:

“To approve transferring \$30,000.00 from the Operating Reserve to fund the repairs needed for #541.”

The \$30,000.00 will be deposited into our current account #10173002 0017116. At a regular meeting of the Village Commission on January 12th, 2022, a Motion was approved for the remaining funds as follows:

“To approve re-investment of \$152,771.17 into a one-year cashable investment fund.”

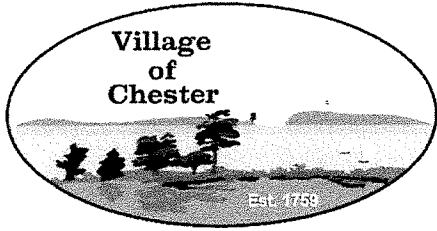
Your actions are appreciated on this matter.

Respectfully,

Dennis Egyedy, BPA, AMCT
Clerk Treasurer
Village of Chester

Commissioner

cc: Village Commissioners



Village of Chester
PO Box 620, Chester NS BOJ 1J0
Telephone (902) 275-4482

January 12, 2022

Heather Fralic, BA, PFP
 Branch Manager
 Bank of Nova Scotia
 2 Pleasant Street
 Chester, NS BOJ 1J0

Re: Maturity of Reserve Fund – Account #58436967

On January 17th, 2022 Utility Investment fund will mature with \$36,749.32, principal plus interest. At a regular meeting of the Village Commission on January 12th, 2022, a Motion was approved for the Utility funds as follows:

“To approve re-investment of \$36,749.32 into a one-year cashable investment fund.”

Your actions are appreciated on this matter.

Respectfully,

 Dennis Egyedy, BPA, AMCT
 Clerk Treasurer
 Village of Chester

 Commissioner

cc: Village Commissioners

**Village of Chester Commission
Comparative Income Statement**

	Actual 04/01/2021 to 12/31/2021	Budget 04/01/2021 to 03/31/2022	Percent	Actual 12/01/2021 to 12/31/2021	Actual 04/01/2020 to 12/31/2020
REVENUE					
Revenues					
Rates levied	661,970.91	895,273.00	-26.06	0.00	665,757.00
Rental income - EMC	16,007.38	20,993.00	-23.75	1,749.44	18,106.74
Eastlink Rental/Tower	2,479.40	2,156.00	15.00	0.00	0.00
Interest income	0.00	0.00	0.00	0.00	-0.47
Transfer from Reservers	0.00	45,000.00	-100.00	0.00	0.00
HST OFFSET	2,991.71	4,000.00	-25.21	0.00	4,148.00
Extraordinary Revenue	2,000.00	0.00	0.00	0.00	7,266.15
Federal Grant- Lifeguard	2,719.00	2,719.00	0.00	0.00	0.00
Total	688,168.40	970,141.00	-29.07	1,749.44	695,277.42
Fire Boat					
Fire boat fr Mun of Chester	6,924.00	10,000.00	-30.76	0.00	0.00
Total	6,924.00	10,000.00	-30.76	0.00	0.00
TOTAL REVENUE	695,092.40	980,141.00	-29.08	1,749.44	695,277.42
EXPENSE					
Fire Department Budget					
Apparatus Pump Test	2,356.20	2,500.00	-5.75	0.00	1,564.29
Jaws of Life Service	0.00	1,500.00	-100.00	0.00	0.00
Flash Hoods	0.00	500.00	-100.00	0.00	0.00
Medical Supplies	0.00	750.00	-100.00	0.00	97.61
Capital Defibrillator	0.00	2,500.00	-100.00	0.00	0.00
Gloves - Fire	0.00	1,500.00	-100.00	0.00	0.00
Gloves (Extrication)	433.83	500.00	-13.23	0.00	0.00
Boots (10)	187.71	3,500.00	-94.64	0.00	1,278.23
Wildland Fire Coveralls	0.00	2,000.00	-100.00	0.00	399.59
Helmets	0.00	1,500.00	-100.00	0.00	3,037.68
Tools & Equipment	1,103.03	3,000.00	-63.23	62.57	2,700.04
Capital Gas Detection Device	0.00	0.00	0.00	0.00	5,921.66
Capital Circular Saw	0.00	0.00	0.00	0.00	2,801.16
Small Engine Maintenance	101.16	1,500.00	-93.26	0.00	443.75
SCBA Masks	25,834.97	52,500.00	-50.79	886.43	0.00
Communication Contracts	3,053.41	5,000.00	-38.93	0.00	2,561.81
Comm. Gen Repair	0.00	500.00	-100.00	0.00	0.00
Pagers	3,606.20	4,000.00	-9.85	0.00	0.00
Radio Upgrades	981.55	5,000.00	-80.37	0.00	1,854.45
Honorarium	50,000.00	50,000.00	0.00	50,000.00	0.00
In Lieu of Fundraising	15,000.00	15,000.00	0.00	15,000.00	15,000.00
Training	6,721.08	20,000.00	-66.39	0.00	1,900.98
SCBA Maintenance	4,932.96	7,500.00	-34.23	141.76	4,134.06
Extinguisher Maintenance	0.00	500.00	-100.00	0.00	0.00
Bunker Gear (3)	0.00	20,000.00	-100.00	0.00	13,377.80
Bunker Gear Cleaning	3,505.00	3,000.00	16.83	0.00	2,923.05
Ladder/Harness Inspections	523.00	700.00	-25.29	0.00	558.19
Fall Arrest	1,529.87	2,000.00	-23.51	0.00	11.75
Capital Stabilization Equipment	4,652.19	6,500.00	-28.43	0.00	0.00
Fire Prev. Education	1,992.62	2,000.00	-0.37	0.00	0.00
Uniforms	940.98	6,000.00	-84.32	0.00	399.59
Chief's Convention	0.00	250.00	-100.00	0.00	0.00
Hose	1,272.29	5,500.00	-76.87	0.00	3,297.51

**Village of Chester Commission
Comparative Income Statement**

	Actual 04/01/2021 to 12/31/2021	Budget 04/01/2021 to 03/31/2022	Percent	Actual 12/01/2021 to 12/31/2021	Actual 04/01/2020 to 12/31/2020
Flashlights/ Batteries	1,879.53	1,000.00	87.95	0.00	771.60
Trunked Mobile Radios Svcs Plan	563.22	1,500.00	-62.45	62.58	521.45
Trunked Mobile Radios	0.00	4,000.00	-100.00	0.00	3,476.88
24 Hour Accident Insurance	8,137.00	8,000.00	1.71	0.00	7,989.00
24 Hr Family Coverage	5,695.00	6,000.00	-5.08	0.00	5,627.00
Annual Banquet	0.00	5,000.00	-100.00	0.00	0.00
Capital Edraulic Combi Tool	0.00	0.00	0.00	0.00	18,761.00
Total Fire Department	145,002.80	252,700.00	-42.62	66,153.34	101,410.13
Fire Department Build. & Gene...					
Telephone & Alarm	4,023.39	9,000.00	-55.30	392.19	5,378.06
Admin Salaries	41,284.81	58,300.00	-29.19	5,912.52	37,785.95
Building Utilities-lights,oil,water	7,767.34	14,500.00	-46.43	5,459.35	5,158.35
Waste Removal	3,016.85	3,000.00	0.56	0.00	3,191.10
Janitorial	3,678.84	5,000.00	-26.42	408.76	2,853.48
Fire Hall Maintenance	6,337.01	10,000.00	-36.63	34.40	2,868.34
Insurance (Building)	6,375.00	6,000.00	6.25	0.00	12,147.00
Consumable Items	1,526.28	4,000.00	-61.84	19.81	1,728.34
Office Rent & Expense	12,670.74	18,000.00	-29.61	1,407.86	12,815.38
Fire Dept Build. & Gen Total	86,680.26	127,800.00	-32.18	13,634.89	83,926.00
Vehicles					
FD Vehicle Capital Expenditure	0.00	150,000.00	-100.00	0.00	150,000.00
FD Vehicle Repairs & Maintena...	57,377.69	25,000.00	129.51	1,266.19	13,385.20
FD Vehicle Fuel	3,656.31	4,000.00	-8.59	126.42	1,891.37
FD Vehicle Insurance	7,525.00	7,500.00	0.33	0.00	14,399.00
Vehicle Total	68,559.00	186,500.00	-63.24	1,392.61	179,675.57
Jib Lot					
Jib Lot Maintenance	876.01	1,000.00	-12.40	0.00	957.10
Land Taxes	488.18	500.00	-2.36	0.00	482.18
Water Lot Taxes	107.49	110.00	-2.28	0.00	107.49
Jib Lot Total	1,471.68	1,610.00	-8.59	0.00	1,546.77
Administration					
Audit	7,821.43	10,000.00	-21.79	0.00	7,821.43
Employee Wages	43,154.45	58,300.00	-25.98	6,086.29	44,464.41
Office Supplies & Materials	1,719.00	4,500.00	-61.80	333.10	1,473.05
Employment Insurance	1,883.87	2,300.00	-18.09	95.36	1,653.62
Canada Pension Plan	4,302.32	4,800.00	-10.37	170.25	3,409.39
Annual Public Meeting	119.93	300.00	-60.02	0.00	75.00
Advertising	612.20	2,000.00	-69.39	0.00	281.01
Membership & Dues	783.55	1,500.00	-47.76	0.00	1,933.08
Admin. Training & Travel	1,181.24	500.00	136.25	0.00	594.02
Bank Charges	253.12	300.00	-15.63	17.26	217.26
Consultants	1,609.29	5,000.00	-67.81	0.00	15,166.37
Professional Fees - Legal	6,013.79	6,000.00	0.23	0.00	1,016.28
Medical Insurance	3,153.10	7,000.00	-54.96	-83.35	2,940.86
Commissioner Honorarium	7,713.77	10,400.00	-25.83	2,253.33	7,949.91
Employee Benefits	5,549.64	6,300.00	-11.91	565.00	4,725.00
Office Phone & Web	1,348.40	2,000.00	-32.58	157.10	1,320.88
IT Support	4,189.49	6,000.00	-30.18	0.00	2,606.54
Bursary	1,500.00	1,500.00	0.00	0.00	1,500.00
Insurance (admin fees)	14,410.91	13,000.00	10.85	0.00	23,060.01
Office Equipment & Maintenance	4,076.58	4,200.00	-2.94	204.40	4,303.00

**Village of Chester Commission
Comparative Income Statement**

	Actual 04/01/2021 to 12/31/2021	Budget 04/01/2021 to 03/31/2022	Percent	Actual 12/01/2021 to 12/31/2021	Actual 04/01/2020 to 12/31/2020
Election	1,859.79	1,200.00	54.98	0.00	1,551.30
Administration Total	113,255.87	147,100.00	-23.01	9,798.74	128,062.42
Lights					
Street Lights (only)	5,752.28	9,000.00	-36.09	713.72	5,488.95
Decorative Lights Water St	0.00	1,000.00	-100.00	0.00	1,092.38
Crossing Guard	6,282.69	11,000.00	-42.88	1,276.89	4,027.91
Lights Total	12,034.97	21,000.00	-42.69	1,990.61	10,609.24
Beautification					
Flowers	19,546.45	20,000.00	-2.27	0.00	18,538.63
Wreaths	4,316.86	4,200.00	2.78	0.00	4,137.51
Garbage Collection	22,367.82	21,000.00	6.51	3.28	20,809.41
Celebrations	6,500.00	10,000.00	-35.00	0.00	758.37
Property Maintenance	2,347.73	3,500.00	-32.92	305.69	2,816.00
Beautification Total	55,078.86	58,700.00	-6.17	308.97	47,059.92
Fire Boat Budget					
Fire Boat Fuel & Oil	0.00	750.00	-100.00	0.00	754.66
Fire Boat Consumable Items	0.00	500.00	-100.00	0.00	135.32
Fire Boat Maintenance	4,980.22	4,000.00	24.51	312.86	1,914.08
Fire Boat Insurance	2,008.00	1,900.00	5.68	0.00	3,800.00
Inshore Boat Equipment	621.80	500.00	24.36	0.00	744.63
Marina Fees	1,564.29	1,500.00	4.29	0.00	1,360.25
Rescue Recovery Board	0.00	1,000.00	-100.00	0.00	0.00
Bank Charges Fire Boat	73.21	0.00	0.00	0.00	0.00
Fire Boat Total	9,247.52	10,150.00	-8.89	312.86	8,708.94
EMC					
EMC Maintenance & Repair	3,719.78	3,500.00	6.28	0.00	1,585.89
Site Remediation	0.00	1,500.00	-100.00	0.00	4,194.89
EMC Insurance	1,150.00	1,000.00	15.00	0.00	1,989.00
EMC Taxes	4,236.54	4,500.00	-5.85	0.00	4,343.63
EMS Capital Reserve	0.00	0.00	0.00	0.00	10,000.00
EMC Total	9,106.32	10,500.00	-13.27	0.00	22,113.41
Lido Pool & Washroom					
Lido Main & Operation	58,000.44	15,000.00	286.67	200.69	14,194.33
Lido Repair	0.00	5,000.00	-100.00	0.00	75,722.03
Lido Insurance	4,850.00	3,500.00	38.57	0.00	6,880.00
Life Guard Wages	20,923.25	20,000.00	4.62	0.00	11,928.23
Supervisor/Security	1,298.36	0.00	0.00	0.00	0.00
Lido Taxes	735.37	1,000.00	-26.46	0.00	973.67
Public Washrooms	13,629.93	15,000.00	-9.13	25.74	8,844.60
Lido Washroom Total	99,437.35	59,500.00	67.12	226.43	118,542.86
TOTAL EXPENSE	599,874.63	875,560.00	-31.49	93,818.45	701,655.26
NET INCOME	95,217.77	104,581.00	-8.95	-92,069.01	-6,377.84

Village of Chester Commission
 Account Reconciliation Summary Report 12/03/2021 to 12/31/2021
 Report By: Statement end date

Description	Amount	Total
Account: 1050 Bank - 171-16		
Statement start date:	12/03/2021	
Statement end date:	12/31/2021	
Reconciliation date:	01/02/2022	
Reconciled		
Financial Institution		
Statement Balance Forward as of 12/03/2021		354,293.65
Transactions on or before 12/31/2021		
Deposits recorded in Statement	2,220.97	
Withdrawals recorded in Statement	-144,311.60	
Total Transactions		-142,090.63
Bank Transactions		
Income	0.00	
Expense	0.00	
Total Bank Transactions		0.00
Adjustment Required		0.00
Statement End Balance as of 12/31/2021		212,203.02
Statement End Balance as of 12/31/2021		212,203.02
Outstanding Transactions as of 12/31/2021		
Outstanding Deposits	0.00	
Outstanding Withdrawals	-12,931.45	
Total Outstanding Transactions as of 12/31/2021		-12,931.45
Adjusted Statement End Balance as of 12/31/2021		199,271.57
General Ledger Account		
Book balance as of 12/02/2021		290,773.49
Transactions on or before 12/31/2021		
Debits recorded in account	471.53	
Credits recorded in account	-91,973.45	
Net Amount recorded in account		-91,501.92
Book balance as of 12/31/2021		199,271.57
Bank Transactions		
Income	0.00	
Expense	0.00	
Total Bank Transactions		0.00
Adjustment Required		0.00
Adjusted Book Balance as of 12/31/2021		199,271.57

Village of Chester Commission
 Reconciling Transactions Detail Report 12/01/2021 to 12/31/2021

Account: 1050 Bank - 171-16

Date	JE#	Comment	Source	Deposits	Withdrawals	Deposit No.	Status
12/01/2021	J37	3259327 NOVA SCOTIA LIMITED	10326	-	1,552.50	Y	Cleared
12/02/2021	J1053	Dennis Egyedy	DD407	-	1,903.52	Y	Cleared
12/02/2021	J1054	Maxine Veinot	DD408	-	823.43	Y	Cleared
12/02/2021	J1055	Charlotte Butler	DD409	-	250.27	Y	Cleared
12/02/2021	J1056	Sherri L Rhodenizer	DD410	-	167.58	Y	Cleared
12/15/2021	J1093	Payroll Tax NOVEMBER 2021 R...	Tax Remittance...	-	2,694.91	Y	Cleared
12/15/2021	J1094	Payroll NOVEMBER 2021 WCB ...	WCB Remittan...	-	288.82	Y	Cleared
12/01/2021	J1097	To record December rent	EHS Rent	1,749.44	-	Y	Cleared
12/03/2021	J1098	To record charges for Scotia Direct	Scotiainconnect	-	12.00	Y	Cleared
12/16/2021	J1103	Dennis Egyedy	DD411	-	1,903.52	Y	Cleared
12/16/2021	J1104	Maxine Veinot	DD412	-	823.43	Y	Cleared
12/15/2021	J1105	Martin Hiltz	10685	-	520.00	Y	Cleared
12/15/2021	J1106	Michael Dockrill	10686	-	173.33	Y	Cleared
12/15/2021	J1107	Michael Heisler	10687	-	134.05	N	Outstanding
12/15/2021	J1109	William A Nauss	10689	-	508.06	Y	Cleared
12/16/2021	J1110	Charlotte Butler	DD413	-	185.00	Y	Cleared
12/16/2021	J1111	Sherri L Rhodenizer	DD414	-	148.24	Y	Cleared
12/16/2021	J1112	Rev. of J1110. Corr. is J1112.	ADJ DD413	185.00	-	Y	Cleared
12/16/2021	J1113	Charlotte Butler	DD415	-	286.53	Y	Cleared
12/16/2021	J1114	Rev. of J1113. Corr. is J1115.	ADJ DD415	286.53	-	Y	Cleared
12/16/2021	J1115	Charlotte Butler	DD415	-	308.37	Y	Cleared
12/14/2021	J1132	Barry Schnare	10690	-	16.65	Y	Cleared
12/14/2021	J1133	Canada Post	10691	-	105.80	Y	Cleared
12/14/2021	J1134	Chester Building Supplies	10692	-	69.00	Y	Cleared
12/14/2021	J1135	Chester Fire Dept	10693	-	65,560.43	Y	Cleared
12/14/2021	J1136	Chester Home Hardware	10694	-	66.08	Y	Cleared
12/14/2021	J1137	Cummings' Fire & Safety Equipme...	10695	-	1,687.05	N	Outstanding
12/14/2021	J1138	GE Environmental	10696	-	422.69	Y	Cleared
12/14/2021	J1139	Margaret Beson	10697	-	400.00	Y	Cleared
12/14/2021	J1140	Napa Chester Auto	10698	-	31.05	Y	Cleared
12/14/2021	J1141	Nova Scotia Power Inc.	10699	-	1,054.92	Y	Cleared
12/14/2021	J1142	R. Schnare & Son Septic and Ex...	10700	-	67.74	Y	Cleared
12/14/2021	J1143	Superior Propane	10701	-	179.40	Y	Cleared
12/14/2021	J1144	Ultramar	10702	-	71.81	Y	Cleared
12/30/2021	J1154	Dennis Egyedy	DD416	-	1,911.63	Y	Cleared
12/30/2021	J1155	Maxine Veinot	DD417	-	849.87	Y	Cleared
12/30/2021	J1158	Charlotte Butler	DD418	-	159.62	Y	Cleared
12/30/2021	J1159	Sherri L Rhodenizer	DD419	-	89.15	Y	Cleared
12/21/2021	J1168	Bell Aliant a division of Bell Cana...	10703	-	30.90	N	Outstanding

Village of Chester Commission
 Reconciliation Transactions Detail Report 12/01/2021 to 12/31/2021

Account: 1050 Bank - 171-16

Date	JE#	Comment	Source	Deposits	Withdrawals	Deposit No.	...	Status
12/21/2021	J1169	D. Boutillier Ent. Ltd.	10704	-	345.00		N	Outstanding
12/21/2021	J1170	De Lage Landen Financial Servi...	10705	-	225.40		N	Outstanding
12/21/2021	J1171	Eastern Office Supplies	10706	-	68.89		N	Outstanding
12/21/2021	J1172	Eastlink	10707	-	169.19		N	Outstanding
12/21/2021	J1173	Everett Hiltz	10708	-	244.85		N	Outstanding
12/21/2021	J1174	Fundy Textile and Design Ltd.	10709	-	2,197.34		N	Outstanding
12/21/2021	J1175	MORNEAU SHEPELL	10710	-	491.97		N	Outstanding
12/21/2021	J1176	Nova Scotia Power Inc.	10711	-	596.61		N	Outstanding
12/21/2021	J1177	Petty Cash (Maxine Veinot)	10712	-	180.00		N	Outstanding
12/21/2021	J1178	Safety Source	10713	-	977.50		N	Outstanding
12/21/2021	J1179	Superior Propane	10714	-	5,146.39		N	Outstanding
12/31/2021	J1192	To record investment for Decem...	Severance	-	565.00		Y	Cleared
12/31/2021	J1193	To record December service cha...	Scotiabank	-	5.26		Y	Cleared
				2,220.97	96,670.75			


Scotiabank.

Current Account - ****00*7116

Current balance: **\$212,265.41** Available balance: **\$212,265.41**
 Document delivery: Paper Statement Balance details: No Holds

Show account number and details

Your Transactions

 Looking for details of your *Interac*[†] transactions?

Transaction Date	Transaction description	Withdrawals \$	Deposits \$	Balance \$
December 1, 2021	Miscellaneous Payment EMERGENCY MEDIC		1,749.44 ✓	
December 1, 2021	Cheque 10326	1,552.50 ✓		
December 1, 2021	Cheque 10657	2,354.23 ✓		
December 1, 2021	Cheque 10664	596.61 ✓		
December 1, 2021	Cheque 10649	30.90 ✓		351,508.85
December 2, 2021	Comm. Cash Management SD SETTLEMENT	3,144.80 ✓		
December 2, 2021	Cheque 10661	400.00 ✓		
December 2, 2021	Cheque 10677	140.90 ✓		347,823.15
December 3, 2021	Service Charge SCOTIA DIRECT PAYMENT	12.00 ✓		
December 3, 2021	Cheque 10648	903.90 ✓		346,907.25
December 6, 2021	Cheque 10682	230.12 ✓		
December 6, 2021	Cheque 10660	575.99 ✓		
December 6, 2021	Cheque 10678	3,456.37 ✓		
December 6, 2021	Cheque 10672	754.17 ✓		341,890.60
December 7, 2021	Cheque 10670	20.94 ✓		
December 7, 2021	Cheque 10683	563.44 ✓		
December 7, 2021	Cheque 10673	125.24 ✓		341,180.98
Total \$		143,840.07	1,749.44	

Transaction Date	Transaction description	Withdrawals \$	Deposits \$	Balance \$
December 8, 2021	Cheque 10675		150.00 ✓	
December 8, 2021	Cheque 10666		2,200.00 ✓	
December 8, 2021	Cheque 10671		19.06 ✓	
December 8, 2021	Cheque 10679		4,778.00 ✓	334,033.92
December 10, 2021	Cheque 10603		65.50 ✓	333,968.42
December 13, 2021	Cheque 10676		1,147.36 ✓	
December 13, 2021	Cheque 10674		35,972.00 ✓	
December 13, 2021	Cheque 10681		485.72 ✓	296,363.34
December 14, 2021	Cheque 10669		165.54 ✓	296,197.80
December 15, 2021	Cheque 10516		5,000.00 ✓	
December 15, 2021	Business PAD GOVERNMENT TAX PAYMENTS		2,694.91 ✓	
December 15, 2021	Business PAD GOVERNMENT TAX PAYMENTS		288.82 ✓	288,214.07
December 16, 2021	Comm. Cash Management SD SETTLEMENT		3,183.56 ✓	
December 16, 2021	Cheque 10698		31.05 ✓	284,999.46
December 17, 2021	Cheque 10686		173.33 ✓	
December 17, 2021	Cheque 10692		69.00 ✓	
December 17, 2021	Cheque 10700		67.74 ✓	284,689.39
December 20, 2021	Cheque 10691		105.80 ✓	
December 20, 2021	Cheque 10693		65,560.43 ✓	219,023.16
December 21, 2021	Cheque 10697		400.00 ✓	
December 21, 2021	Cheque 10702		71.81 ✓	
December 21, 2021	Cheque 10689		508.06 ✓	
December 21, 2021	Cheque 10701		179.40 ✓	217,863.89
December 22, 2021	Cheque 10694		66.08 ✓	
December 22, 2021	Cheque 10696		422.69 ✓	217,375.12
December 24, 2021	Cheque 10699		1,054.92 ✓	216,320.20
December 29, 2021	Cheque 10690		16.65 ✓	216,303.55
December 30, 2021	Comm. Cash Management SD SETTLEMENT		3,010.27 ✓	
December 30, 2021	Cheque 10685		520.00 ✓	212,773.28

Total \$

143,840.07

1,749.44

Transaction Date	Transaction description	Withdrawals \$	Deposits \$	Balance \$
December 31, 2021	Customer Transfer Dr. INVESTMENT PURCHASE		565.00 ✓	
December 31, 2021	Service Charge		5.26 ✓	212,203.02
		Total \$	143,840.07	1,749.44

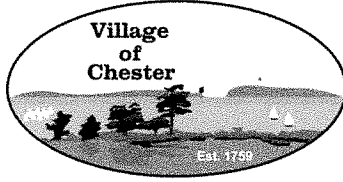
Export results as:

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Additional details you may need:

Find out more about your account balance details.

Account details - Banking:N07DC1570



VILLAGE OF CHESTER, NOVA SCOTIA

BY-LAW #02-2021

TAX EXEMPTION FOR NON-PROFIT ORGANIZATION BY-LAW

A By-law of the Village of Chester, in the Province of Nova Scotia to authorize a tax exemption for property of a non-profit community group pursuant to the provisions of the Municipal Government Act, Chapter 21, Revised Statutes of Nova Scotia 2014.

WHEREAS the Commission of the Village of Chester has the powers of a municipality to make by-laws pursuant to the Municipal Government Act, section 429(1) for tax reductions, exemptions, and deferrals; and

WHEREAS the Commission of the Village of Chester has authority to pass a bylaw to exempt from taxation to the Chester Garden Club pursuant to Section 71(1) of the Municipal Government Act; and

BE IT RESOLVED that the following By-law is hereby approved as the Tax Exemption By-law for the Village of Chester

NOW THEREFORE PURSUANT to the provisions of the Municipal Government Act, Chapter 21, the Commission of the Village of Chester, Nova Scotia, in regular session duly assembled, enacts as follows:

SEVERABILITY

If any provision of this by-law is declared invalid because of any word, phrase, clause, sentence, paragraph or section of this by-law or any documents which form part of this by-law or an application thereof to any person or circumstance is declared invalid, the remaining provisions shall not be affected thereby, but shall remain in force.

SECTION 1 – SHORT TITLE

This By-law shall be known as By-law Number 02-2021 and may be cited as the “Tax Exemption Bylaw”.

SECTION 2 – REAL PROPERTY

2.1 Subject to this by-law, the Chester Garden Club shall be exempt from the Village Commission Residential Tax for the following location:

Civic address: Water Street Chester
Municipal account number: 10858615
Current taxable assessed value: \$210,000

2.2 When the Chester Garden Club ceases to occupy the property, then the exemption from taxation shall cease and the owner of the real property shall immediately be liable for the real property tax on such real property for the portion of the year unexpired.

SECTION 3 – EFFECTIVE DATE

3.1 This By-law shall come into force and effect commencing in the Fiscal Year on April 1st, 2021.

READ A FIRST TIME this 8th day of December 2021

READ A SECOND TIME this ____ day of _____

READ A THIRD AND FINAL TIME this ____ day of _____

Bill Nauss
Commission Chair

Dennis Egyedy, BPA, AMCT
Clerk Treasurer