

Agenda

Regular Monthly Meeting



Wednesday, May 10, 2023 – 7:00 pm

In-Person & Virtual Meeting

27 Pleasant Street, Chester

Zoom Meeting ID: 849 7893 2278, password 301715

or YouTube Live https://bit.ly/YouTube_villageofchesterns

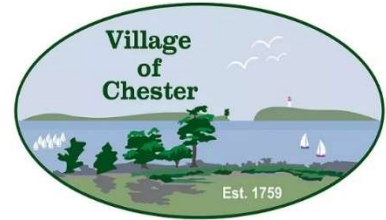
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|-------------|---|-------|
| 1.0 | Call to Order | |
| 2.0 | Public Forum | |
| 3.0 | Approval of Agenda/Additions to Agenda | p. 1 |
| 4.0 | Report of the Chief, Chester Volunteer Fire Department | |
| 5.0 | Review/Approval of Minutes | |
| 5.1 | Regular Meeting of Wednesday, April 12, 2023 | p. 3 |
| 5.2 | Special Meeting of Wednesday, April 19, 2023 | p. 8 |
| 6.0 | Business Arising | |
| 6.1 | Grant Policy: Proposed Amendments – notice of motion | p. 10 |
| 7.0 | Correspondence | |
| 7.1 | Minister Lohr letter re: Surplus Fire Truck Sale – for information | p. 16 |
| 7.2 | Association of Nova Scotia Villages letter re: Sustainable Growth Services Fund | p. 17 |
| 8.0 | Reports | |
| 8.1 | Clerk/Treasurer | p. 19 |
| 8.2 | Financial | p. 21 |
| 8.3 | Committees: Audit Committee Minutes (Draft) of April 26, 2023 – for information | p. 29 |
| 9.0 | New/Other Business | |
| 9.1 | MODC Policy P33 Fire Services Provider – annual registration | p. 32 |
| 9.2 | 2022/23 4th Quarter Financial Review | p. 33 |
| 10.0 | In-camera – per Section 408B (2) of the Municipal Government Act | |
| | • Contract negotiations | |

11.0 Resumption of Public Meeting

12.0 Commissioner Roundtable

13.0 Adjournment

- **Annual Public Meeting: June 6, 2023 – 6:30pm** (Location TBA)
- **Election 2023**
 - **Advance Poll: June 10, 2023 – 9:00am-7:00pm** at 27 Pleasant Street
 - **Election Day: June 13, 2023 – 11:00am-7:00pm** (Location TBA)
- **Next Regular Meeting – June 14, 2023 – 7:00 pm** at 27 Pleasant Street



Minutes

Village Commission Monthly Meeting

Wednesday, April 12, 2023 – 7:00 pm

In-Person & Virtual

27 Pleasant Street, Chester

Video Archive: https://bit.ly/YouTube_villageofchesterns

Present: Nancy Hatch, Commission Chair; Laura Mulrooney, Commissioner; Randall O'Malley, Commissioner; Geraldine Pauley, Commission Vice-Chair

Staff: Heather McCallum, Clerk/Treasurer; Maxine Veinot, Recording Secretary

Regrets: Carol Nauss, Commissioner

Public Gallery: Nil

1.0 Call to Order

Chair Hatch called the April 12, 2023, Regular Monthly Meeting of the Village of Chester Commission to order at 7:01 pm.

2.0 Public Forum

No members of the public were in attendance.

3.0 Approval of Agenda/Additions to Agenda

Motion #23-034: Commissioner Pauley moved; Commissioner Mulrooney seconded: The approval of the April 12, 2023 Regular Meeting Agenda as presented.

The Clerk/Treasurer requested an addition to the Agenda as Correspondence item 7.2.

Amendment to Motion #23-034: Commissioner Pauley moved; Commissioner Mulrooney seconded: The approval of the April 12, 2023 Regular Meeting Agenda as amended.

Unanimously Carried

4.0 Report of the Chief, Chester Volunteer Fire Department

The Fire Chief sent his regrets this evening due to a scheduling conflict.

5.0 Review/Approval of Minutes

5.1 Regular Meeting: Wednesday March 8, 2023

Several corrections were noted.

Motion #23-035: Commissioner O'Malley moved; Commissioner Pauley seconded: The approval of the March 8, 2023 Regular Meeting Minutes with the noted amendments.

Unanimously Carried

5.2 Special Meeting: Monday, April 3, 2023

A correction was noted.

Motion #23-036: Commissioner Mulrooney moved; Commissioner O'Malley seconded: The approval of the April 3, 2023 Special Meeting Minutes with the noted amendment.

Unanimously Carried

6.0 Business Arising

6.1 Updating Boardroom Equipment

The Clerk/Treasurer provided a verbal update on the procurement to date. After a brief discussion, the Clerk/Treasurer will provide a further update at the next meeting.

7.0 Correspondence

7.1 Chester Municipal Heritage Society: 2022/23 Grant Report

The Chester Municipal Heritage Society's letter was received for information.

7.2 Minister of Public Works: Letter re: Granite Street Right-of-Way

The letter from Minister Masland was received for information.

8.0 Reports

8.1 Clerk/Treasurer

The Clerk/Treasurer presented her monthly activity report (*Attachment 7.2*).

Motion #23-037: Commissioner Pauley moved; Commissioner O'Malley seconded: The Annual Public Meeting is scheduled for Tuesday, June 6, 2023; the 2023 Election of one Commissioner is scheduled for Tuesday, June 13, 2023, with an advance poll on Saturday, June 10, 2023.

Unanimously Carried

The Clerk/Treasurer will investigate available venues for the Annual Public Meeting.

8.2 Financial

The Clerk/Treasurer presented the monthly overview report (*Attachment 7.3*).

The Clerk/Treasurer will coordinate the scheduling of two Audit Committee meetings with committee members and the auditor; one before the audit date of April 28, 2023 and the other to receive the audit report.

The Clerk/Treasurer will also run another Call for Volunteers to fill the second citizen representative seat on the Audit Committee. She confirmed that a minimum of one citizen representative is required under the Municipal Government Act, so it does not affect the committee's ability to act if a second does not come forward.

8.3 Committees – Nil

9.0 New/Other Business

9.1 Grant Application: Chester Municipal Heritage Society

The Clerk/Treasurer presented the Request for Decision associated with this grant application for discussion (*Attachment 9.0*).

Motion #23-039: Commissioner Pauley moved; Commissioner O'Malley seconded: The Village Commission approves a 2023/24 village grant to the Chester Municipal Heritage Society in the amount of \$TBD from "Celebrations" and/or "Tourism Attraction Projects".

It was noted that the Commission has yet to determine what tourism projects they may apply to that budget item.

Amendment to Motion #23-039: Commissioner Pauley moved; Commissioner O'Malley seconded: To defer decision on the Chester Municipal Heritage Society grant application until May 30, 2023 when all Grant applications are to be received.

Commissioners Pauley and O'Malley rescinded Motion #23-039 and the amendment.

Motion #23-040: Commissioner Pauley moved; Commissioner O'Malley seconded: To defer all grant applications to a deadline of May 30, 2023, to allow for policy discussion and advertising of the availability of the grant.
Unanimously Carried

9.2 Canada Revenue Agency: Registered Owners/Directors re: HST

The Clerk/Treasurer presented the Request for Decision regarding the Village's upcoming HST Return.

Motion #23-041: Commissioner Mulrooney moved; Commissioner O'Malley seconded: The Village Commission authorizes the registration of Heather McCallum, Clerk/Treasurer and Maxine Veinot, Administrative Assistant with the Canada Revenue Agency as "Owners/Directors" of the Village of Chester's BN 108175068RT0001.
Unanimously Carried

9.3 Signing Authority for new Clerk/Treasurer

The Clerk/Treasurer presented the Request for Decision.

Motion #23-042: Commissioner Pauley moved; Commissioner O'Malley seconded: The Village Commission approves the addition of the Clerk/Treasurer, Heather McCallum, as a signing authority on the Village of Chester's Scotiabank accounts and approves the issuance of a Scotiabank corporate credit card for the organization, after discussion with the Village Auditor, Solicitor.
Unanimously Carried

It was agreed by consensus that the Clerk/Treasurer would not be one of the two signatories on cheques, in practice. This may be revisited at the end of her probationary period.

After discussion with the auditor and bank, staff will bring back a recommendation regarding electronic bank transfers to the Village's accounting processes.

9.4 Proposed Revision to Documents

The Clerk/Treasurer reviewed updates to the Agenda and Minutes documents to bring in line with accessible document standards and best practices.

10.0 In-camera Meeting

Motion #23-043: Commissioner O'Malley moved; Commissioner Mulrooney seconded: That the Commission move in camera as per Section 408B (2) of the Municipal Government Act to consider contract negotiations.

Unanimously Carried

The Commission recessed at 8:18 pm.

11.0 Resumption of Public Meeting

The Commission returned to public session at 8:54 pm.

There were no items to report from the in-camera meeting.

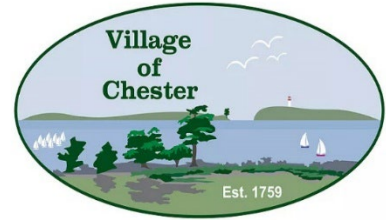
12.0 Commissioner Roundtable – Nil

13.0 Adjournment

The Chair adjourned the Meeting at 8:55 pm.

Commission Chair
Nancy Hatch

Clerk/Treasurer
Heather McCallum



Minutes

Village Commission Special Meeting

Wednesday, April 19, 2023 – 7:00 pm

In-Person & Virtual

27 Pleasant Street, Chester

Video Archive: https://bit.ly/YouTube_villageofchesterns

Present: Nancy Hatch, Commission Chair; Laura Mulrooney, Commissioner; Randall O'Malley, Commissioner; Carol Nauss, Commissioner; Geraldine Pauley, Commission Vice-Chair

Staff: Heather McCallum, Clerk/Treasurer

Other: Jeff Conrad

Public Gallery: Nil

1.0 Call to Order

Chair Hatch called the April 19, 2023, Special Monthly Meeting of the Village of Chester Commission to order at 7:04 pm.

2.0 Approval of Agenda/Additions to Agenda

Motion #23-048: Commissioner Pauley moved; Commissioner O'Malley seconded: The approval of the April 19, 2023, Regular Meeting Agenda as presented.
Unanimously Carried

3.0 New/Other Business

3.1 Intermunicipal Maintenance Agreement

The Clerk/Treasurer presented the Request for Decision associated with this item for discussion (*Attachment 3.1*).

Motion #23-049: Commissioner Mulrooney moved; Commissioner Nauss seconded: That the Village enter into an Intermunicipal Agreement with the Municipality of the District of Chester for the provision of infrastructure maintenance, as per the draft received on April 6, 2023 (*Attachment 3.1*).
Unanimously Carried

3.2 Appointment of Jeff Conrad as a Commission's representative re: Intermunicipal Fire Services Revising Agreement

The Clerk/Treasurer presented the Request for Decision associated with this item for discussion (*Attachment 3.2*).

Motion #23-050: Commissioner Pauley moved; Commissioner O'Malley seconded: That the Chester Village Commission appoint Jeff Conrad as a temporary official representative of the Commission in the negotiations/discussion of the Revising Agreement to the Intermunicipal Fire Services Agreement.
Unanimously Carried

4.0 In-camera Meeting

Chair Hatch noted to viewers that the in-camera items were not expected to result in a motion for decision, therefore the livestream would not resume after recess.

Motion #23-051: Commissioner Nauss moved; Commissioner O'Malley seconded: That the Commission move in camera as per Section 408B (2) of the Municipal Government Act to consider contract negotiations and personnel matters.
Unanimously Carried

The Commission recessed at 7:12 pm.

5.0 Adjournment

There was nothing to report from the in-camera session.

The Chair adjourned the Meeting at 8:45 pm.

Commission Chair
Nancy Hatch

Clerk/Treasurer
Heather McCallum



Village of Chester Grant Policy

Proposed Amendment May 10, 2023

1. Background

Under the Municipal Government Act, Villages in Nova Scotia have the authority to advertise the opportunities of the village for business, industrial and tourism purposes and encourage tourist traffic, *with power to make a grant to a non-profit society for this purpose*. This is the only grant giving authority held by the Village.

2. Policy Objective

The objective of the grant policy is to:

- Support activities that advertise opportunities for the Village of Chester and its residents to grow, flourish, and prosper
- To encourage tourism growth in a way that also
 - engages citizens of the Village in the celebration of our heritage, culture, and natural environment
 - promotes inclusion and engagement of citizens from a wide variety of backgrounds, experiences, and socio-economic perspectives
 - supports civic leaders to be innovative and creative in benefitting local community
 - creates a range of experiences and interactions for visitors that encourage ongoing and repeat interactions with the Village and its residents, businesses, and organizations

3. Principles

The grant policy is based on the following:

- activities (e.g., festivals, art retreats, concerts, markets, etc.) should be celebratory in nature
- activities should help to grow the local tourism sector in a way that enhances the visitor experience and makes our community a more appealing destination
- the development of partnerships is important, and priority will be given to projects that encourage participation and funding by a variety of sources
- funding is dependent on both the assessment of the project's fit with the interests of the Village, and also the availability of funds within the annual budget
- funding priority will be for costs associated with implementation of an event or item
- Funds are approved only for the project submitted. Requests for changes to project plans, timelines, or new projects must be made in writing in advance of any spending.
- Unused project funds must be returned to the Village Office for redistribution.

4. Eligibility

- Organizations are only eligible for one grant from the Village each fiscal year
- The maximum amount available to any one organization is \$5000 annually
- If the request is for a contribution to a larger project, there must be a feasible overarching project plan and budget
- Only nonprofit organizations are eligible for funding. Applicants may partner with others in the undertaking of the activity, or apply for funding to support their participation in an activity run by another party
- The project, activity or event must be designed to enhance the visitor experience or increase the appeal of the Village of Chester as a destination
- The project should respect the available village infrastructure (gathering space, parking, water, etc.)
- Applicants need to have a plan to attract visitors and participants to the event, while encouraging participation by Village residents
- Events which limit participation to members of an organization are not eligible for funding. Exceptions may be made where programs or initiatives are open to the public
- Churches/faith-based organizations are not eligible for funding.

5. Application Procedure

- Interested organizations must complete the Application for Grant and submit it to the Village Office
- **Grant applications must be received by March 31st of each year**
- **A call for applications will be published in advance of the deadline**
- Organizations who wish to make a presentation to a Commission meeting in addition to their application, may schedule up to 10 minutes for a presentation at a regular Commission meeting by contacting the Village Office
- **All grant applications received by the March 31st deadline each year will be reviewed during the month of April and considered together for approval and funding allocation at the May meeting of the Village Commission. Applications received after this deadline will be reviewed on an ad hoc basis based on the availability of designated funding**

6. Evaluation

Applications will be reviewed using the following evaluation criteria:

- Demonstrated impact to attract tourism
- Benefit to the community at large
- The organization has a demonstrated financial need for grant funding
- For large projects, evidence of project funding sources and partnerships other than the Village Commission
- The Village Commission reserves the right to approve or deny any project based on conditions and interests at the time of the application

7. Reporting

After project completion, organizations are required to submit a Report Form and financial information that explains how the funds were spent and what outcomes were achieved. Future funding will not be provided to organizations unless report forms are submitted.

Approved: September 14, 2022

Motion # 22-109

Approved: _____, 2023

Motion # _____



**Village of Chester
Grant Application Request**

ORGANIZATION/EVENT	
Name of Organization:	
Contact Person (print): Title:	
Mailing Address:	
Phone:	
Email:	
Registry of Joint Stocks #	

PROJECT INFORMATION	
1. Brief summary of the purpose or objective(s) of your organization, project or event (i.e., mission statement).	
2. Please provide an outline of the project, its tourism perspective, and its benefits to residents.	
3. Contribution requested from the Village of Chester	
4. Please attach a project budget showing projected revenue and expenses broken out by categories (wages, supplies, food, etc.)	

5. Please note fundraising efforts and other partners approached for contributions	
6. If approved, how do you plan to spend funds received from the Village of Chester?	
7. Is your grant request time sensitive (for example, an event on a specific date)?	
8. Please attach additional information that may support your grant application, including recent financial statements or reports. Organizations may attached letters of support, reports from previous events, etc.	

As an authorized representative of this organization, I apply for funding from the Village of Chester, and certify that to the best of my knowledge, the information contained in this application is true.

Signature: _____ Title: _____

Date: _____

If organizations have questions about the application form or would like to receive assistance in completing the form, please contact the Village Office at 902-275-4482.

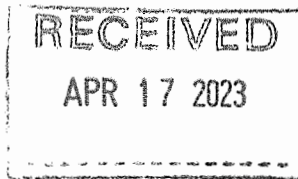
COMPLETION REPORT

Following your event or upon the completion of your project it is requested that you provide a very brief report regarding the project and how the Grant money was spent and benefitted the Village. If a follow-up report is not received future requests may be affected.

Please forward applications and reports to the following:

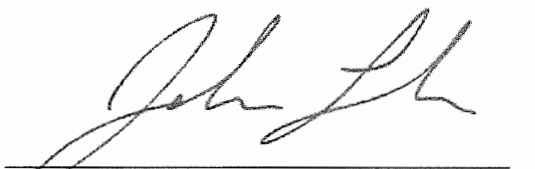
Clerk/Treasurer
Village of Chester
PO Box 620
27 Pleasant Street
Chester NS
B0J 1J0

office@villageofchesterns.ca

Schedule 7.1Certificate**Sale of Village Property,
Village of Chester**

This is to certify that, pursuant to section 446 of the *Municipal Government Act*, I provide my consent to the request to sell Fire Tanker 551 for market value.

DATED this 17th day of April, 2023



Honourable John Lohr
Minister of Municipal Affairs and Housing

**Association of Nova Scotia Villages**

c/o 67 Pictou Road
Bible Hill Nova Scotia B2N 2R9
Tel: 902.893.8083 | Email: president@ansv.ca

May 1, 2023

Via email

Hon. John Lohr, Minister
Department of Municipal Affairs and Housing
14th Floor North, Maritime Centre
1505 Barrington Street
PO Box 216
Halifax, NS B3J 2M4

Dear Minister Lohr:

The Association of Nova Scotia Villages is writing to bring to your attention our concern that incorporated villages have not been included in recent funding opportunities under the newly created \$31.9 MM Sustainable Services Growth Fund (SSGF), which can be used for the creation of services, accessibility, housing, and transportation.

As villages are incorporated public service bodies under the Municipal Government Act and independent of municipalities, we would like to know why villages are not recipients of the SSGF.

We anticipate the suggestion that villages ask municipalities that received funding for a share of their own, but we believe this is not an effective or equitable solution. We would like to know why villages cannot receive funding directly, as others do, rather than be at the discretion of another elected council – when villages make decisions to deliver services and infrastructure independent of those bodies. It seems unfair, especially considering that we have the same legal obligations as municipalities under the Accessibility Act to make accessibility plans and improvements, but not the same access to resources to deliver.

This concept extends to the fact that the department does not provide villages annual financial capacity grants, nor their own share of the Federal/Provincial Canada Community Building Funding as municipalities receive. As you can likely appreciate, excluding villages from the SSGF further tips the scales against village community success and sustainability in comparison to bodies that receive access to those funding opportunities.

Villages have elected officials with important responsibilities. Some villages are of significant population and infrastructure – with sidewalks and trails, sanitary sewer, water distribution, community halls, offices, fire stations, programming, parks and playgrounds, etc. – and thus have a tremendous duty to their residents. We respectfully urge you to provide more equitable funding opportunities for all incorporated local governments in Nova Scotia to support their communities.

ANSV is committed to working with you and your department to help support and sustain strong village communities in the province. We believe that we can do better by working together.

Thank you for your attention to this matter.

Sincerely,



Brian L. Banks

President

c: Directors

Incorporated Villages

MLAs representing residents of incorporated Villages:

Chris Palmer – Aylesford, Greenwood, Kingston,

Hon. Keith Bain – Baddeck

Dave Ritcey – Bible Hill

(Hon. John Lohr) – Canning, Port Williams, Cornwallis Square

Danielle Barkhouse – Chester

Hon. Jill Balser – Freeport, Westport, Tiverton, Weymouth

Hon. Becky Druhan – Hebbville

Hon. Keith Irving – New Minas

Carman Kerr – Lawrencetown

Elizabeth Smith-McCrossin – Pugwash

Hon. Tory Rushton – Cumberland South

Trevor Boudreau – St. Peter's

Tom Taggart – Tatamagouche

Hon. Tim Houston, Premier

Schedule 8.1

Village of Chester Commission Clerk/Treasurer Activity Report May 10, 2023

- **Meetings:** I attended an NSFM one-day conference **Nova Scotia Main Streets Ideas Exchange** held at St. FX University in Antigonish on April 27th. The event looked at Main Streets from the perspective of social/community connection, mobility and accessibility, health, and catalysts for the local economy including visitor attraction.

In planning terms, streets are no longer considered as simple conduits – they are places. The space that vehicles take vs. people is being re-evaluated. Main Streets are the heart of a village or municipality. Tools were discussed for assessing your Main Street's health and ideas for vitalizing it.

Speakers from the various provincial bodies such as Build NS and Engage NS, Public Health, the Truro-Colchester REN, CEED (Centre for Entrepreneurship, Education & Development), and planning and engineering experts. The keynote speech from Taraq Hadhad of Peace by Chocolate was truly inspiring, and highlighted what a welcoming and supportive community can do for newcomers and the local economy.


Other organization meetings attended in April included the AMANS South Shore Region and Association of NS Villages (ANSV). Coming up in May I'm expecting to attend a provincial briefing for municipalities and villages on our requirements under the Dismantling Racism and Hate Act.

- **Tourism NS:** A Compelling Tourism Communities Programs grant application was submitted online on April 28th (deadline May 2nd) for support of digital marketing initiatives. If we are successful, the amount of the grant is variable depending on their decision re: program elements that are the best fit. We anticipate hearing a response in the coming weeks.
- **CVFD 551 Pumper Sale:** The surplus fire truck was successfully sold to the Great Village Fire Brigade; the transfer of ownership was signed on April 26th and the truck picked up on April 29th.
- **Lido Pool Capital Repairs:** The Village was successful in its grant application to Communities, Culture & Heritage for \$150,000 towards the repair project. An RFP process will be required to begin the work after the summer swim season (July 3-September 1, 2023) is wrapped.

- **Agreements:** The Intermunicipal Agreement for Maintenance with MODC is in effect. The Commission's retired handyman Paul Mulrooney has been very generous with his time in showing the Village facilities and tasks to MODC's Field Maintenance Supervisor, and electronic work order process has been worked through. Several other service agreements are pending and will be made public when negotiations are completed. A public request for proposals is out for the summer flower baskets with a closing date of May 24th.
- **Community Grants:** A call for grant applications is also out for non-profit organizations for activities that encourage tourism growth, with a closing date of May 30th.
- **2023 APM:** The Annual Public Meeting on June 6, 2023 will take place at 6:30pm at a location TBA (hopefully St. Stephen's Community Centre, 54 Regent Street).
- **2023 Election:** Election Day to elect one new Commissioner has been scheduled for Tuesday, June 13, 2023 from 9am-7pm and the advance poll taking place on Saturday, June 10, 2023 from 11am-7pm – both to be held at the Village Commission office at 27 Pleasant Street.

The List of Electors has been received from the province. Advertising for the election dates and call for nominations will appear next week, with Nomination Day being May 31st.

The new Commissioner can be formally appointed at the Regular Meeting on July 12th, or a Special Meeting after June 16th.



Heather McCallum
Clerk/Treasurer

May 5, 2023

Date

Schedule 8.2**Village of Chester Commission
Clerk/Treasurer Financial Report
May 10, 2023**

- **Scotiabank:** The March bank statement is reconciled; the end of the statement the bank account balance was \$181,926.63 as of March 31, 2023. See Reconciliation Report, attached.

Online review shows that since March 31st there have been bank deposits of \$191,749.44 and expenses of \$50,025.12 for a bank balance on April 30th of \$323,650.95.

The corporate credit card arrived on May 5, 2023. Attached is the administrative procedure around its use for the Commission's review.

- **2022/23 4th Quarter:** The financial report showing the budget status as of March 31, 2023 follows later in this evening's agenda.


The process has started to enter the 2023/24 Budget into Sage to streamline reporting functions.

- **2022/23 Audit:** The Audit Committee met to kick off the 2022/23 audit on April 26, 2023. The auditor from Morse Brewster Lake was in the office on April 28, 2023. The audit is expected to be completed later this month for the consolidated financial statements to be presented at the Annual Public Meeting on June 6, 2023.

- **HST Return:**

Instructions were sent to Canada Revenue to allow current staff to complete the VOC's HST Return and we await a reply.

The application for the provincial HST Offset Program was issued on May 3, 2023, with a June 13, 2023 deadline.



Heather McCallum
Clerk/Treasurer

May 5, 2023

Date

Village of Chester Commission
Reconciliation Transactions Detail Report 03/01/2023 to 03/31/2023

Account: [REDACTED]

Date	JE#	Comment	Source	Deposits	Withdrawals	Deposit No.	...	Status
03/01/2023	J1611	Taxes from MODC	MODC #46261	247,472.00	-		Y	Cleared
03/01/2023	J1611	Taxes from MODC	MODC #46261	-	2,465.00		N	Outstanding
03/09/2023	J1623	Charlotte Butler	DD558	-	188.23		Y	Cleared
03/09/2023	J1624	Jeff A Conrad	DD559	-	1,501.50		Y	Cleared
03/09/2023	J1625	Maxine Veinot	DD560	-	822.66		Y	Cleared
03/09/2023	J1626	Sherril Rhodenizer	DD561	-	206.28		Y	Cleared
03/07/2023	J1631	Canada Post	11326	-	105.80		Y	Cleared
03/07/2023	J1632	Chester Home Hardware	11327	-	203.98		Y	Cleared
03/07/2023	J1633	Connors Diving Services	11328	-	1,521.22		Y	Cleared
03/07/2023	J1634	Cummings' Fire & Safety Equipme...	11329	-	801.42		Y	Cleared
03/07/2023	J1635	D. Boutilier Ent. Ltd.	11330	-	1,638.75		Y	Cleared
03/07/2023	J1636	Eastlink	11331	-	321.50		Y	Cleared
03/07/2023	J1637	Fleet Ready Ltd	11332	-	938.81		Y	Cleared
03/07/2023	J1638	GE Environmental	11333	-	533.46		Y	Cleared
03/07/2023	J1639	Irving Oil Marketing GP.	11334	-	817.78		Y	Cleared
03/07/2023	J1640	Kyle Gates Electrical Services Li...	11335	-	247.14		Y	Cleared
03/07/2023	J1641	MORNEAU SHEPELL	11336	-	818.99		Y	Cleared
03/07/2023	J1642	Nova Scotia Power Inc.	11337	-	24.91		Y	Cleared
03/07/2023	J1643	Petty Cash (Maxine Veinot)	11338	-	180.90		Y	Cleared
03/07/2023	J1644	R. Schnare & Son Septic and Ex...	11339	-	1,719.59		Y	Cleared
03/07/2023	J1645	Rocky Mountain Phoenix	11340	-	402.50		Y	Cleared
03/07/2023	J1646	Taylor MacLellan Cochrane	11341	-	706.68		Y	Cleared
03/07/2023	J1647	Terminix Canada	11342	-	121.90		Y	Cleared
03/07/2023	J1648	Ultramar	11343	-	299.42		Y	Cleared
03/07/2023	J1649	Valley Communications Inc.	11344	-	287.50		Y	Cleared
03/01/2023	J1659	Compass Commercial Realty	11349	-	1,725.00		Y	Cleared
03/01/2023	J1660	Jeff A Conrad	11350	-	194.32		N	Outstanding
03/15/2023	J1664	Payrol FEBRUARY 2023 WCB R...	WCB Remittan...	-	261.29		Y	Cleared
03/15/2023	J1665	Payroll Tax FEBRUARY 2023 R...	Tax Remittance...	-	3,479.37		Y	Cleared
03/23/2023	J1670	Laura Mulrooney	11352	-	134.26		Y	Reversed
03/23/2023	J1671	Geraldine F Pauley	11353	-	520.00		Y	Cleared
03/23/2023	J1672	Randall O'Malley	11354	-	520.00		Y	Cleared
03/07/2023	J1677	Dollarama Mar 7/23, Micayla Dor...	Cash	-	13.80		Y	Reversed
03/07/2023	J1679	Rev. of J1677. Corr. is J1679.	ADJ Cash	13.80	-		Y	Adjustment
03/23/2023	J1682	Carol Nauss	11355	-	433.35		Y	Reversed
03/23/2023	J1683	Rev. of J1670. Corr. is J1684.	ADJ 11352	134.26	-		Y	Adjustment
03/23/2023	J1684	Laura Mulrooney	11352	-	134.26		Y	Cleared
03/23/2023	J1685	Rev. of J1682. Corr. is J1686.	ADJ 11355	433.35	-		Y	Adjustment
03/23/2023	J1686	Carol Nauss	11355	-	433.35		Y	Cleared
03/17/2023	J1698	Canadian Association of Municip...	11356	-	178.25		Y	Cleared
03/17/2023	J1699	Chester Fire Dept	11357	-	1,669.48		Y	Cleared
03/17/2023	J1700	Cummings' Fire & Safety Equipme...	11358	-	277.09		Y	Cleared
03/17/2023	J1701	Eastern Office Supplies	11359	-	904.10		Y	Cleared
03/17/2023	J1702	Eastlink	11360	-	159.09		Y	Cleared
03/17/2023	J1703	Foodland - Chester	11361	-	29.72		N	Outstanding
03/17/2023	J1704	Frontline Outfitters	11362	-	979.00		Y	Cleared
03/17/2023	J1705	Heather McCallum	11363	-	107.48		Y	Cleared
03/17/2023	J1706	Margaret Beson	11364	-	400.00		Y	Cleared

Village of Chester Commission
 Reconciliation Transactions Detail Report 03/01/2023 to 03/31/2023

Account: [REDACTED]

Date	JE#	Comment	Source	Deposits	Withdrawals	Deposit No.	...	Status
03/17/2023	J1707	Micayla Dorey	11365	-	13.80		Y	Cleared
03/17/2023	J1708	Superior Propane	11366	-	4,449.64		Y	Cleared
03/17/2023	J1709	Tim Hortons	11367	-	37.47		N	Outstanding
03/23/2023	J1711	Charlotte Butler	DD562	-	92.68		Y	Cleared
03/23/2023	J1712	Heather A McCallum	DD563	-	1,670.91		Y	Cleared
03/23/2023	J1713	Jeff A Conrad	DD564	-	1,501.50		Y	Cleared
03/23/2023	J1714	Maxine Veinot	DD565	-	878.86		Y	Cleared
03/23/2023	J1715	Sherri L Rhodenizer	DD566	-	121.12		Y	Cleared
03/23/2023	J1716	De Lage Landen Financial Servic...	11368	-	225.40		Y	Cleared
03/20/2023	J1717	Final 2022/2023 taxes	MODC #46362	10,617.27	-		Y	Cleared
03/20/2023	J1717	Final 2022/2023 taxes	MODC #46362	-	204.76		Y	Cleared
03/21/2023	J1720	Bell Aliant a division of Bell Cana...	11369	-	31.01		Y	Cleared
03/21/2023	J1721	Eastlink	11370	-	191.12		Y	Cleared
03/27/2023	J1745	Black & McDonald Limited	11371	-	6,687.25		Y	Cleared
03/27/2023	J1748	Chester Fire Dept	11372	-	492.34		Y	Cleared
03/27/2023	J1749	Elaine Collicutt & Sons Property M	11373	-	80.50		Y	Cleared
03/27/2023	J1750	Gerald's Buy and Sell	11374	-	776.25		Y	Cleared
03/27/2023	J1751	LMR Communications	11375	-	4,098.75		Y	Cleared
03/27/2023	J1752	Mosher Motors	11376	-	401.00		Y	Cleared
03/27/2023	J1753	Nova Scotia Power Inc.	11377	-	608.79		N	Outstanding
03/27/2023	J1754	Terminix Canada	11378	-	304.75		Y	Cleared
03/21/2023	J1758	transfer to fire apparatus reserve	banking	126,832.53	-		Y	Cleared
03/21/2023	J1759	To transfer final taxes for 2022/2...	Banking	-	204.76		Y	Reversed
03/21/2023	J1760	Rev. of J1759. Corr. is J1761.	ADJ Banking	204.76	-		Y	Adjustment
03/21/2023	J1761	To transfer final taxes for 2022/2...	Banking	-	204.76		Y	Reversed
03/21/2023	J1762	Rev. of J1761. Corr. is J1762.	ADJ Banking	204.76	-		Y	Adjustment
03/21/2023	J1777	Rev. of J1758. Corr. is J1778.	ADJ banking	-	126,832.53		Y	Adjustment
03/21/2023	J1778	transfer to fire apparatus reserve	banking	-	126,832.53		Y	Cleared
03/01/2023	J1781	EHS auto-deposited Rent	Auto Deposit E...	1,749.44	-		Y	Cleared
03/03/2023	J1782	Scotiabank, to record charge f...	Auto-withdrawal	-	8.80		Y	Cleared
03/31/2023	J1783	Scotiabank, service charge Marc...	Auto-w'draw Ap...	-	10.82		Y	Cleared
				387,662.17	306,391.23			



Overview

Accounts

Payments

Reporting

Services

Administration

Account Details

Scheduled Reports

Set Default

Account Details

Report Id:*

CAD

create

modify

Report Date:*

Date Range

04/01/2023



to 04/30/2023



Description:

Full Description

Sort by:

Date & Time

Report Format:

PDF

Export Information

Export Format:

Excel

Include Headings: Yes No

Date Format:

MM/dd/yyyy [Select](#)

* Mandatory field

View

Reset

*THE VILLAGE OF CHESTER ██████████ Apr 01, 2023 - Apr 30, 2023

Account Name	Account Number	Currency	Account Type	Balance	
	10173 00171 16	CAD	DDA	\$323,650.95	
Date/Time(EST)	Description	Transit	Debit	Credit (Payables)	Balance
04/03/2023 06:00	Balance Forward			-	\$181,926.63
04/03/2023 17:41	MISCELLANEOUS CREDIT-EMERGENCY MEDIC--THE VILLAGE OF CHESTER	48942		\$1,749.44	\$183,676.07
04/05/2023 08:22	SERVICE CHARGE----SCOTIA DIRECT PAYMENT	10173	\$9.90		
04/05/2023 13:28	DEPOSIT~	10173		\$150,000.00	
	Total		\$50,025.12	\$191,749.44	

Date/Time(EST)	Description	Transit	Debit	Credit (Payables)	Balance
04/05/2023 13:36	DEBIT MEMO--058660-OTHER	10173	\$920.10	-	
04/05/2023 23:01	CHEQUE-11377	10173	\$608.79	-	\$332,137.28
04/06/2023 08:06	MISC DEBIT-201280132230403-SD SETTLEMENT-*THE VILLAGE OF CHESTER	48942	\$4,340.19	-	
04/06/2023 08:52	SERVICE CHARGE---SCOTIACONNECT	10173	\$10.00	-	\$327,787.09
04/12/2023 23:01	CHEQUE-11400	10173	\$21,096.75	-	
04/12/2023 23:03	CHEQUE-11379	10173	\$1,725.00	-	
04/12/2023 23:03	CHEQUE-11396	10173	\$136.74	-	\$304,828.60
04/13/2023 23:03	CHEQUE-11397	10173	\$380.72	-	
04/13/2023 23:03	CHEQUE-11393	10173	\$59.75	-	
04/13/2023 23:03	CHEQUE-11399	10173	\$833.77	-	\$303,554.36
04/14/2023 23:01	CHEQUE-11395	10173	\$948.75	-	
04/14/2023 23:01	CHEQUE-11350	10173	\$194.32	-	
04/14/2023 23:01	CHEQUE-11398	10173	\$119.72	-	
04/14/2023 23:03	CHEQUE-11394	10173	\$3,227.11	-	
04/14/2023 23:03	CHEQUE-11409	10173	\$50.00	-	\$299,014.46
04/17/2023 23:01	CHEQUE-11392	10173	\$665.34	-	
04/17/2023 23:01	CHEQUE-11401	10173	\$287.50	-	
04/17/2023 23:01	MISC DEBIT-GOVERNMENT TAX PAYMENTS-EMPTX 5286586	10173	\$4,775.26	-	
04/17/2023 23:01	MISC DEBIT-GOVERNMENT TAX PAYMENTS-WCBNS 5280348	10173	\$395.58	-	\$292,890.78
04/18/2023 23:01	CHEQUE-11361	10173	\$29.72	-	
04/18/2023 23:01	CHEQUE-11411	10173	\$90.21	-	
04/18/2023 23:03	CHEQUE-11402	10173	\$1,923.00	-	
04/18/2023 23:03	CHEQUE-11405	10173	\$230.00	-	\$290,617.85
04/19/2023 23:01	CHEQUE-11412	10173	\$239.68	-	
04/19/2023 23:01	CHEQUE-11404	10173	\$1,881.64	-	
04/19/2023 23:03	CHEQUE-11406	10173	\$159.00	-	
04/19/2023 23:03	CHEQUE-11410	10173	\$193.14	-	\$288,144.39
	Total		\$50,025.12	\$191,749.44	

Date/Time(EST)	Description	Transit	Debit	Credit (Payables)	Balance
04/20/2023 08:08	MISC DEBIT~201280133230418~SD SETTLEMENT~*THE VILLAGE OF CHESTER	48942	\$2,897.42	-	
04/20/2023 23:03	CHEQUE~ 11408	10173	\$533.46	-	\$284,713.51
04/21/2023 23:01	CHEQUE~ 11391	10173	\$510.31	-	
04/21/2023 23:03	CHEQUE~ 11407	10173	\$172.50	-	\$284,030.70
04/24/2023 23:01	CHEQUE~ 11413	10173	\$111.84	-	\$283,918.86
04/26/2023 23:01	CHEQUE~ 11426	10173	\$150.00	-	
04/26/2023 23:03	CHEQUE~ 11367	10173	\$37.47	-	
04/26/2023 23:03	CHEQUE~ 11324	10173	\$74.94	-	\$283,656.45
04/28/2023 12:19	DEPOSIT~	10173	-	\$40,000.00	
04/28/2023 B	SERVICE CHARGE~	10173	\$5.50	-	\$323,650.95
	Total		\$50,025.12	\$191,749.44	

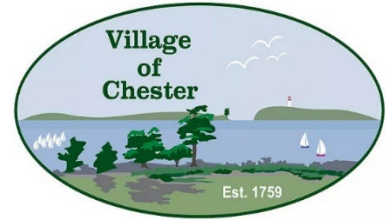
Village of Chester
Corporate Credit Card – Admin Procedures
May 5, 2023

This document describes the terms and conditions for Village of Chester (VOC) corporate credit card use by authorized Village staff: Clerk/Treasurer and Administrative Assistant.

- The VOC's corporate credit card is a Scotialine Visa for Business. It is in the name of the VOC and the Clerk/Treasurer and is issued for a 4-year period.
- The card has a credit limit of \$5,000. If a higher amount is required for a municipal purchase, it must be approved by the Clerk/Treasurer and another Commission member signing authority.
- Use of the corporate credit card must be in alignment with the Village's Purchasing Policy and Reimbursement Policy.
- The card is to be used for Village business only, such as online supply purchases, subscriptions, and business travel. The card is not for use for cash advances. The card is not a personal credit card and therefore use of the card for personal expenses is not permitted.
- Purchase orders are required for items charged to the card, per the Village's Purchasing Policy, and must be for and within approved budget line amounts. Receipts/invoices must be submitted to the Clerk Treasurer or Administrative Assistant for reconciliation.
- Scotiabank's monthly credit card statement is to be reconciled monthly.
- The corporate credit card will be securely stored in the Village Commission office lockbox with the Village Seal. The card is to remain in the office storage unless a purchase requires physical presentation of the card, in which case the user will sign it out/in (see log attached).
- Any lost or stolen card must be reported immediately to the Clerk/Treasurer who will alert Scotiabank to cancel and replace the card.

Notes:

- For details on the card product, visit: <https://www.scotiabank.com/ca/en/small-business/business-banking/credit-cards/scotialine-for-business-visa-credit-card.html>



Minutes

Village Commission Audit Committee Meeting

Wednesday, April 26, 2023 – 10:30 pm

In-Person & Virtual

27 Pleasant Street, Chester

Video Archive: https://bit.ly/YouTube_villageofchesterns

Present: Nancy Hatch, Commission Chair; Laura Mulrooney, Commissioner; Randall O'Malley, Commissioner; Geraldine Pauley, Commission Vice-Chair; Community Member Sandra Dumaresq; Auditor Lawrence Lake via Zoom

Staff: Heather McCallum, Clerk/Treasurer; Maxine Veinot, Recording Secretary

Regrets: Carol Nauss, Commissioner

Public Gallery: Nil

1.0 Call to Order

Chair Hatch called the April 26, 2023, Audit Committee Meeting of the Village of Chester Commission to order at 10:34

2.0 Approval of Agenda

Motion #23-053: Commissioner Mulrooney moved; Commissioner Pauley seconded: The approval of the April 26, 2023, Audit Committee Meeting Agenda as presented.

Unanimously Carried

3.0 Review/Approval of Minutes

There were no minutes to approve.

4.0 New Business

4.1 2022/23 Municipal (Village) Audit Process

Mr. Lake stated he would begin the audit on Friday, April 28, 2023. He received the SAGE and will do the audit planning before he comes and then will do the on-site testing, review of controls and then prepare the draft audit.

4.2 Responsibilities per Audit Committee Policy, Item 6:

- Financial Reporting – Mr. Lake stated there are some new standards- ASO (Asset Retirement Obligation), which needs to be completed as part of the Audit. If there is an ASO it needs to be set up as a liability and needs to be amortized.
Chair Hatch asked Mr. Lake of what should be provided to the Commission on a monthly basis. Mr. Lake stated quarterly reporting to the Audit Committee is appropriate, but the Commission should decide what they need to complete their own assessment as to the finances.
- Risk and Uncertainty
Mr. Lake stated that this will be part of the audit when he reviews the changes and controls to see if there are any uncertainties.
- Financial Controls and Deviations
Mr. Lake will report on this when he presents the audit to the Audit Committee. Chair Hatch asked about ‘controls and deviations’ with regard to the HST request to collect and ability to give Charitable Tax Receipts. Mr. Lake stated the commission would need to have a policy around these items.
- Relationship with Auditor
Morse Brewster Lake’s audit services were approved on October 26, 2021 for a five-year contact for audit 2021/22 until 2026/27, with an option to renew on an annual basis.
- Audit Committee Composition
The vacancy on the Audit Committee was advertised for a second public member with no success.

4.3 Next Meeting Date

Mr. Lake and the Clerk/Treasurer will schedule a meeting for the review by the Audit Committee, once completed.

Chair Hatch asked if any other issues to discuss. Mr. Lake asked of the status of the Fire Committee with regards to the assets re the audit. Commissioners stated that this is not yet completed and will not affect the 2022/23 audit.

5.0 In Camera – Per Section 408B(2) of the Municipal Government Act - Nil

6.0 Resumption of Public Meeting – Nil

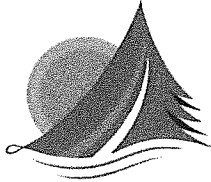
7.0 Adjournment

Commission Chair Hatch adjourned the meeting at 10:45 am.

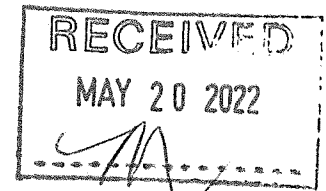
Commission Chair
Nancy Hatch

Clerk/Treasurer
Heather McCallum

DRAFT



THE MUNICIPALITY OF
CHESTER



Corporate & Strategic
Management Department
The Municipality of Chester
151 King St, PO Box 369
Chester, NS B0J 1J0

Phone: (902) 275-4147
Fax: (902) 275-4771
www.chester.ca

/ChesterMunicipality
 @chestermun

May 20, 2022

Ms. Nancy Hatch
Chairperson, Chester Village Commission,
27 Pleasant Street, PO Box 620
Chester, NS B0J 1J0

Dear Nancy,

The Chester Village Commission (through the Chester Volunteer Fire Department) is a registered provider of fire and emergency services in the Municipality of the District of Chester. Municipal Policy P33 requires an annual update of the registration information on file. It is important that this data base be kept current and accurate.

The **2022/23 Application (Annual Update) to Register as a Fire and/or Emergency Services Provider**, is attached. Schedule A has been updated with information currently on file.

Please provide any corrections, and/or updates to Schedule A directly on the sheets or, if easier, include information as required on separate sheets. If more convenient you may also update the electronic file which has been sent by email. Please note the requirement to provide your most recent audited financial statement. When complete, please sign (where indicated) and return *Schedule A* and any supporting documents. In accordance with Policy P33, the deadline for completion of these annual registration updates is July 31, 2022.

As part of Policy P33, the Municipality needs confirmation of the Fire Tax rate that you have approved for your District. *Schedule C, Fire Tax Notification* has been attached. To avoid any delays in the fire tax collection please sign (where indicated) and return *Schedule C* as soon as the 2022-23 fire tax rate has been approved.

Upon receipt and review of the information provided, the Municipality will provide you with *Notification of Approval, Schedule B*.

We do realize this request is another demand upon your time and we have tried to make the process as simple as possible. Thank you for your continuing cooperation.

Sincerely,

B. J. Blackwood
Fire Services Coordinator
Municipality of the District of Chester

Attachments:
Chester Schedule A
P33 Schedule C 2022-23

Village of Chester Budget 2022-2023

End of 4th Quarter (Jan 1-Mar 31) Budget Update

		Budget	YTD	YTD
		22/23	End of 4th Quarter	% Received
Revenue by Source				
4100	Taxation	980,029.16	1,016,396.54	104%
4110	Rental Income - EMC	21,256.68	20,993.28	99%
4116	Rental Income - Eastlnk	2,479.40	2,479.40	100%
4201	HST Offset Grant	3,000.00	5,501.09	183%
4225	Transfer from Other Governments (Gov of Canada - Lifeguard)	1,870.40	1,870.00	100%
	Transfer from Apparatus Reserve		710,085.90	-
4600	Fireboat	10,276.75	10,064.76	98%
TOTAL REVENUE		1,018,912.39	1,767,390.97	173%

Expenses

General Government

		Budget	YTD	YTD
		22/23	End of 4th Quarter	% Expended
<u>Governance</u>				
5450	Annual Public Meeting	300.00	37.50	13%
5477	Honorariums	9,360.00	9,333.51	100%
	Property Tax Exemptions	2,000.00	2,640.12	132%
	Non-Profit Tax Exemptions	0.00	1,330.85	-
5496	Election Expense	1,500.00	2,523.20	168%
	Section Total	13,160.00	15,865.18	121%
<u>Administration</u>				
5250	Office Rent	12,500.00	13,022.71	104%
5428	Cleaning VOC Office	0.00	2,464.48	-
5435	Audit	5,000.00	3,910.72	78%
5440	Employee Wages	80,000.00	67,374.95	84%
5445	Office Supplies & Expenses	3,000.00	2,730.97	91%
5447	Employment Insurance	1,541.00	2,151.87	140%
5448	Canada Pension Plan	3,350.00	4,269.78	127%
5455	Advertising/Promotion	2,000.00	1,891.43	95%
5460	Memberships and Dues	1,500.00	1,233.88	82%
5465	Travel and Training	1,000.00	1,378.70	138%
5470	Bank Charges	350.00	303.33	87%
5472	Consultants - Other	3,000.00	0.00	0%
5475	Legal	6,000.00	2,095.88	35%
5476	Medical Insurance	4,500.00	5,302.58	118%
5478	Employee Benefits	0.00	2,127.53	-
5480	Office Phone and Internet	2,000.00	1,979.31	99%
5481	IT Support and Website	6,000.00	4,273.96	71%
5490	Insurance	14,500.00	17,153.19	118%
5495	Office Equipment & Programs	3,000.00	5,085.34	170%
	Section Total	149,241.00	138,750.60	93%
<u>Lido Pool</u>				
5910	Maintenance and Operations	13,000.00	15,248.97	117%
5915	Lido Repairs	5,000.00	0.00	0%
5925	Insurance	5,000.00	4,646.32	93%
5935	Life Guard Wages	21,000.00	15,564.33	74%
5940	Supervisor/Security	1,300.00	1,590.36	122%
5945	Taxes - Waste Collection	1,000.00	1,061.41	106%
	Section total	46,300.00	38,111.39	82%

Expenses

General Government

		Budget	YTD	YTD
		22/23	End of 4th Quarter	% Expended
<u>Beautification/Events</u>				
5565	Flower/Baskets	22,000.00	21,205.84	96%
5570	Wreaths	4,500.00	4,728.78	105%
5582	Celebrations	9,500.00	3,590.00	38%
	Section Total	36,000.00	29,524.62	82%
<u>Operations</u>				
5575	Compost Collections	23,000.00	22,219.42	97%
5585	Property Maintenance	3,500.00	3,529.65	101%
5960	Washrooms	15,000.00	13,009.30	87%
5224	Waste Removal	3,050.00	5,597.92	184%
	Section Total	44,550.00	44,356.29	100%
<u>Jib Lot</u>				
5405	Jib Lot Maintenance	1,000.00	727.40	73%
5410	Land Taxes - Waste Collection	500.00	564.50	113%
5415	Water Lot Taxes - Waste Collection	110.00	118.09	107%
	Section Total	1,610.00	1,409.99	88%
<u>Protection</u>				
5501	Street Lights	9,000.00	7,093.80	79%
5526	Repair & Maintenance	1,000.00	9,745.24	975%
5540	Crossing Guard - Wages	10,000.00	10,157.68	102%
	Section Total	20,000.00	26,996.72	135%
Subtotal # 1 - General Government		310,861.00	295,014.79	95%

Expenses

Emergency Services

		Budget	YTD	YTD
		22/23	End of 4th Quarter	% Expended
5705	Maintenance & Repairs	4,000.00	3,369.80	84%
5710	EMC Insurance	1,200.00	1,165.45	97%
5715	EMC Taxes - Waste and Property	4,500.00	4,639.50	103%
Subtotal #2 - Emergency Services		9,700.00	9,174.75	95%

Expenses

Fire Services

		Budget	YTD	YTD
		22/23	End of 4th Quarter	% Expended
<u>Fire Boat #571</u>				
5605	Fire Boat Fuel & Oil	1,000.00	0.00	0%
5615	Fire Boat Consumable Items	776.75	0.00	0%
5620	Fire Boat Maintenance	4,500.00	1,669.35	37%
5625	Fire Boat #571 Insurance	2,100.00	1,727.64	82%
5627	Marina Fees & Storage	1,800.00	5,393.66	300%
5640	Bank Charges Fire Boat	100.00	0.00	0%
Sub-Total #3 - Fire Boat		10,276.75	8,790.65	86%

Commission/Administration

5210	Admin Salaries	40,000.00	40,292.54	101%
5250	Office Rent	4,500.00	4,340.90	96%
5435	Audit	5,000.00	3,910.72	78%
5442	Office Supplies & Expenses	984.56	1,492.02	152%
5447	Employment Insurance	759.00	741.14	98%
5448	Canada Pension Plan	1,650.00	1,668.35	101%
5475	Legal	3,000.00	1,321.93	44%
5495	Office Equipment	1,400.00	1,695.11	121%
Section Total		57,293.56	55,462.71	97%

Firefighting Force

5115	Firefighters Honorarium	50,000.00	50,000.00	100%
5116	In Lieu of Fundraising	15,000.00	15,000.00	100%
5154	Uniforms	3,000.00	1,415.04	47%
5167	24 Hour Accident Insurance	8,200.00	9,319.00	114%
5172	24 Hour Family Insurance	6,000.00	6,218.00	104%
5174	Firefighters Banquet	2,500.00	0.00	0%
Section Total		84,700.00	81,952.04	97%

Expenses

Fire Services

		Budget	YTD	YTD
		22/23	End of 4th Quarter	% Expended
<u>Training & Education</u>				
5120	Training	20,000.00	29,930.01	150%
5150	Fire Prevention & Education	2,500.00	3,710.01	148%
5485	Bursary	1,500.00	1,500.00	100%
	Section Total	24,000.00	35,140.02	146%
<u>Fire Fighting Equipment</u>				
5040	Medical Supplies	750.00	535.02	71%
5075	Tools & Equipment	1,500.00	3,044.93	203%
5160	Hoses (2)	1,500.00	0.00	0%
5162	Flashlights/Camera/Batteries	1,000.00	307.58	31%
5305	Inshore Boat Insurance	0.00	1,727.64	-
5315	Vehicle Fuel	9,000.00	9,235.38	103%
5320	Vehicle Insurance	7,575.00	10,112.65	134%
5626	Inshore Boat Equipment	250.00	46.10	18%
5090	SCBA Masks	4,000.00	0.00	0%
	Section Total	25,575.00	25,009.30	98%
<u>Personal Protective Equipment</u>				
5050	Gloves - Fire	1,000.00	0.00	0%
5053	Gloves - Extrication	250.00	396.27	159%
5055	Boots	2,000.00	0.00	0%
5059	Wildland Coveralls	2,000.00	0.00	0%
5060	Helmets	3,000.00	4,537.47	151%
	Section Total	8,250.00	4,933.74	60%
<u>Communication</u>				
5095	Communications Contract	5,000.00	4,274.41	85%
5100	Communications General Repair	500.00	201.83	40%
5105	Pagers	2,000.00	3,716.88	186%
5110	Communications (Radio) Upgrades	3,500.00	2,566.44	73%
5164	Mobile Radio Service Plan	1,500.00	1,126.31	75%
5166	Portable Mobile Radios	1,500.00	0.00	0%
	Section Total	14,000.00	11,885.87	85%

Expenses

Fire Services

		Budget	YTD	YTD
		22/23	End of 4th Quarter	% Expended
<u>Maintenance</u>				
5005	Apparatus Pump Test	2,500.00	0.00	0%
5088	Small Engine Maintenance	1,000.00	474.50	47%
5126	Extinguishers	850.00	581.76	68%
5125	SCBA Fill Station Maintenance	7,500.00	5,994.27	80%
5135	Bunker Gear Inspection & Repair	4,000.00	5,164.58	129%
5138	Ladder/Harness Inspection	700.00	1,176.71	168%
5310	Vehicle Repair & Maintenance	30,000.00	28,782.14	96%
5017	Jaws of Life	1,500.00	0.00	0%
	Section Total	48,050.00	42,173.96	88%
<u>Building & General</u>				
5205	Telephone & Alarm	5,000.00	7,774.72	155%
5220	Building Utilities	20,000.00	13,965.17	70%
5223	Taxes & Collection Fee - 4070 Hwy 3	0.00	1,155.70	-
5229	Janitorial	5,000.00	2,464.48	49%
5230	Maintenance (10)	10,000.00	8,268.23	83%
5235	Insurance (Building)	6,500.00	6,394.97	98%
5240	Consumables	4,000.00	2,604.46	65%
5442	Office Supplies & Expenses	500.00	1,398.17	280%
	Section Total	51,000.00	44,025.90	86%
Subtotal #4 - Fire Services		312,868.56	300,583.54	96%

Village of Chester Budget 2022-2023

		Budget	YTD	YTD
		22/23	End of 4th Quarter	% Expended
2021/22 Capital Budget				
<u>Fire Purchases From Operating</u>				
1815	Building Demolition - Fire Lot	80,000.00	83,908.27	105%
5087	2022 Tanker	710,085.90	670,631.89	94%
5090	SCBA Breathing Apparatus	36,000.00	37,656.92	105%
5130	Bunker Gear	18,500.00	16,750.63	91%
5098	Wildfire Hose Backpacks	1,500.00	1,603.69	107%
	Total Capital Purchase	846,085.90	810,551.40	96%
<u>Transfer to Reserves</u>				
2650	Fire Apparatus Repayment	50,938.47	50,938.47	100%
5305	Fire Apparatus	150,000.00	126,832.53	85%
5720	EH Services	11,556.68	11,556.68	100%
1109	General Government Operating	26,710.93	26,710.93	100%
	Total Reserve Transfer	239,206.08	216,038.61	90%
TOTAL OF ALL EXPENSES		1,728,998.29	1,640,153.74	95%

2022/23 4th Quarter Budget Variance Notes

- 1 The Taxation revenue figure includes the property and non-profit tax exemption amounts; these are shown as expenses under Governance.
- 2 Funds withdrawn from the apparatus reserve to pay for the new Fire Truck.
- 3 A detail of the property and non-profit tax exemptions were provided by MODC.
- 4 Rental on the office at 27 Pleasant Street is split 75/25% between the VOC and CVFD.
- 5 Audit costs are split 50/50% for the two audits conducted for the VOC and CVFD.
- 6 It appears that the initial budget did not allow for costs associated with Lifeguards and Crossing guards in this cost center, but included it with the wage costs
- 7 It appears that the initial budget did not allow for costs associated with Lifeguards and Crossing guards.
- 8 Insurance costs are up across municipal units in the Province by 20 to 30%, driven by industry standards. There have been no claims against Village policies in the current or past several years.
- 9 This is primarily the multipurpose printer lease, and cartridges, paper, etc. This year we had to replace two keyboards and an office chair that were no longer useable.
- 10 This is the cost of Race Week security at the Lido. Coverage was the same as previous years, however, rates were up.
- 11 Celebration costs would be higher as \$5000 was granted to the Caboose project by the Heritage Society, however, \$2100 in unused funds from a previous year project were returned to the Village.
- 12 This is the cost of the garbage bin at the Fire Station, which it appears is used by other people, possibly driving costs higher expected.
- 13 This is primarily costs required to fix damage to the electrical controls for the Water Street decorative lights.
- 14 This item includes winter storage alongside marina fees.
- 15 25% of the Clerk/Treasurer and 50% of the Admin Assistant salaries are covered by CVFD.
- 16 Training repayments from the broader area in the amount of \$14,000 is reflected in this quarter.
- 17 Fire prevention costs were up in part due to participating in a county wide fire alarm program for Elementary students following the fire related death of family outside Bridgewater.
- 18 This item is not a percentage split, but actual costs.
- 19 There are additional deposits to reserve accounts with interest earned from the past reinvestments. These are not included in the payment transfers to reserves shown here.

Scotiabank Reserves (Investments) as of March 31, 2023

Account	Investment Type	Interest Rate	Issue Amount	Maturity Date	Value at Mar 31, 2023
EH Services	1 yr cashable GIC *****74	3.00	21,712.77	Oct 28, 2023	21,989.58
Utilities	1 yr cashable GIC *****67	3.00	36,815.09	Oct 28, 2023	37,284.10
Lido Pool	1 yr cashable GIC *****54	3.00	121,844.69	Oct 28, 2023	123,396.96
Fire Apparatus	1 yr cashable GIC *****50	3.75	438,979.06	Mar 21, 2024	439,475.17
General Government	1 yr cashable GIC *****81	3.00	94,767.03	Oct 28, 2023	95,974.34
Fire & Emergency Operating	1 yr cashable GIC *****81	3.00	115,879.30	Oct 28, 2023	117,355.57
TOTAL			829,997.94		835,475.72

Note:

In 2021 Funds were borrowed from the Fire Apparatus Reserve to pay for the Fire Station property and are being repaid in annual installments.

Fire Apparatus	Loan – 3 year	1.17%	Due by Mar 31, 2024	\$152,815.40
	Payments		Mar 25, 2022	\$50,938.47
			Nov 21, 2022	\$50,938.47