

Minutes

Village Commission Monthly Meeting

Wednesday, May 10, 2023 – 7:00 pm

In-Person & Virtual

27 Pleasant Street, Chester

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



Present: Laura Mulrooney, Commissioner; Geraldine Pauley, Commission Vice-Chair; Carol Nauss, Commissioner

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

Regrets: Nancy Hatch, Commission Chair; Randall O'Malley, Commissioner; CVFD Fire Chief Cody Stevens

Public Gallery: Nil

1.0 Call to Order

Vice Chair Pauley called the May 10, 2023, Regular Monthly Meeting of the Village of Chester Commission to order at 7:00 pm.

2.0 Public Forum

No members of the public were in attendance.

3.0 Approval of Agenda/Additions to Agenda

Motion #23-054: Commissioner Nauss moved; Commissioner Mulrooney seconded: The approval of the May 10, 2023 Regular Meeting Agenda as presented.

Unanimously Carried

4.0 Report of the Chief, Chester Volunteer Fire Department

Fire Chief Stevens was unable to attend this meeting.

5.0 Review/Approval of Minutes

5.1 Regular Meeting: Wednesday April 12, 2023

Motion #23-055: Commissioner Mulrooney moved; Commissioner Nauss seconded: The approval of the April 12, 2023 Regular Meeting Minutes.

Unanimously Carried

5.2 Special Meeting: Monday, April 19, 2023

Motion #23-056: Commissioner Nauss moved; Commissioner Mulrooney seconded: The approval of the April 19, 2023 Special Meeting Minutes.

Unanimously Carried

6.0 Business Arising

6.1 Grant Policy: Proposed Amendments

The draft amendments were reviewed (*Schedule 6.1*). The following changes were requested in Section 5 “Application Procedure”:

- The annual application deadline will be April 1 of each year
- The last line of the final bullet to be struck: “Applications received after this deadline...”

Motion #23-057: Commissioner Nauss moved; Commissioner Mulrooney seconded: That the Grant Policy be approved with the amendments as discussed.

Unanimously Carried

Motion #23-058: Commissioner Mulrooney moved; Commissioner Nauss seconded: That for the 2023/24 grant applications, the deadline be extended until May 31, 2023, only; and a Special meeting will be held on Monday, June 5, 2023, at 12 noon, to review the grant applications.

Unanimously Carried

7.0 Correspondence

7.1 Minister Lohr Letter re: Surplus Fire Truck Sale – for information

Minister Lohr consented to the sale of the Fire Tanker #551.

7.2 Association of Nova Scotia Villages letter re: Sustainable Growth Services Fund

ANSV sent a letter to Minister Lohr re the Sustainable Services Growth Fund (SSGF), expressing concern over villages not being included for the SSGF funding.

8.0 Reports

8.1 Clerk/Treasurer

The Clerk/Treasurer presented her monthly activity report (*Attachment 8.1*).

8.2 Financial

The Clerk/Treasurer presented the monthly overview report (*Attachment 8.2*).

8.3 Committees: Audit Committee Minutes (Draft) of April 26, 2023

The draft minutes were provided for information.

9.0 New/Other Business

9.1 MODC Policy P33 Fire Services Provider – annual registration

The P33 Fire Services Provider annual registration is being filled out and will be submitted to MODC when completed.

9.2 2022/23 4th Quarter Financial Review

The Clerk/Treasurer presented the 4th Quarter report on the 2022/23 Budget (*Attachment 9.2*).

10.0 In-camera- per Section 408B (2) of the Municipal Government Act

Motion #23-059: Commissioner Nauss 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 7:51 pm.

11.0 Resumption of Public Meeting

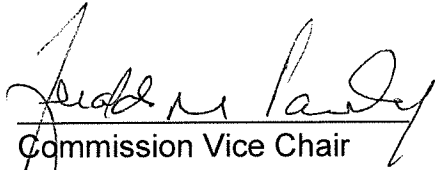
The Commission resumed the public meeting at 8:19 pm.

Motion #23-060: Commissioner Mulrooney moved; Commissioner Nauss seconded: That the Chester Village Commission approve the Letter of Understanding (LOU) with the Municipal Joint Services Board (MJSB) for the continued provision of IT services for 2023/24 per the draft LOU received on April 11, 2023, and direct the Clerk/Treasurer to sign the LOU on behalf of the Commission.
Unanimously Carried


12.0 Commissioner Roundtable – Nil

13.0 Adjournment

The Vice Chair adjourned the Meeting at 8:21 pm.



Commission Vice Chair
Geraldine Pauley



Clerk/Treasurer
Heather McCallum



Village of Chester Grant Policy

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 non-profit 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 April 1st 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 April 1st deadline each year will be considered together for approval and funding allocation at the May meeting of the Village Commission.

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

Amended: May 10, 2023

Motion # 23-057



**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 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
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>

Schedule 9.2

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%	1
4110	Rental Income - EMC	21,256.68	20,993.28	99%	
4116	Rental Income - EastInk	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	-	2
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%	3
	Non-Profit Tax Exemptions	0.00	1,330.85	-	3
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%	4
5428	Cleaning VOC Office	0.00	2,464.48	-	
5435	Audit	5,000.00	3,910.72	78%	5
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%	6
5448	Canada Pension Plan	3,350.00	4,269.78	127%	7
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%	8
5495	Office Equipment & Programs	3,000.00	5,085.34	170%	9
	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%	10
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% 11
	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% 12
	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% 13
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%	14
5640	Bank Charges Fire Boat	100.00	0.00	0%	
				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%	15
5250	Office Rent	4,500.00	4,340.90	96%	6
5435	Audit	5,000.00	3,910.72	78%	7
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%	16
5150	Fire Prevention & Education	2,500.00	3,710.01	148%	17
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% 18
	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.