

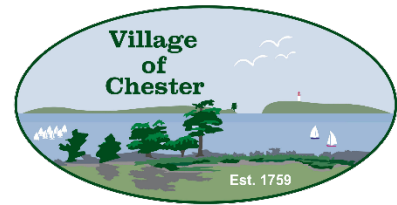
## Minutes

### Village Commission Monthly Meeting Wednesday, January 17, 2024 – 6:00pm

In-Person & Virtual Meeting

27 Pleasant Street, Chester

Video Archive <https://www.youtube.com/@villageofchesterns>



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

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

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#### 1.0 Call to Order

Chair Hatch called the January 17, 2024 Regular Monthly Meeting of the Village of Chester Commission to order at 6:00pm.

Vice-Chair Pauley stated the Land Acknowledgement: "We are in the unceded and un-surrendered land of the Mi'kmaq people. And as such we are all treaty people, with responsibilities to each other and to this land."

#### 2.0 Public Forum

No members of the public were in attendance.

#### 3.0 Approval of Agenda/Additions to Agenda

**Motion #24-001:** Commissioner Nauss moved; Commissioner O'Malley seconded: That the Agenda of the January 17, 2024 Regular Monthly Meeting be approved as presented.

*Motion carried unanimously.*

#### 4.0 Review/Approval of Minutes

##### 5.1 Regular Monthly Meeting: Wednesday, December 13, 2023

Vice-Chair Pauley wished to clarify that in Minutes item 9.1, her objection to the motion was to the administration of the by-law document, not to the intention of the by-law. The Clerk/Treasurer will annotate accordingly.

**Motion #24-002:** Commissioner Nauss moved; Commissioner Mulrooney seconded: That the Minutes of the December 13, 2023 Regular Monthly Meeting be approved as amended.

*Motion carried unanimously.*

## **5.0 Business Arising – Nil**

## **6.0 Correspondence**

### **6.1 Communities in Bloom**

The Clerk/Treasurer noted that the Pugwash Communities in Bloom organization presented at the recent Association of Nova Scotia Villages conference. The Pugwash group is involved in beautification, public art, public events, etc. – far beyond gardening.

The correspondence contained an invitation to join the organization, at a cost of \$495 for a population of 1,001-5,000. The Commission agreed by consensus that the February deadline was too soon to develop a project, and that the Village should investigate collaboration opportunities with community organizations and MODC.

### **6.2 Royal Canadian Air Force 100<sup>th</sup> Anniversary**

The correspondence contained a request for buildings and landmarks to be lit up in blue on April 1, 2024, "... to commemorate the Royal Canadian Air Force Centennial and in recognition of the men and women who have and continue to serve Canada abroad and home."

There was consensus of Commission for the Clerk/Treasurer to proceed with coordinating blue rope lighting in the office front window, blue floodlights on the waterfront monument, and awareness posts online on April 1<sup>st</sup>.

### **6.3 Our Health Centre**

The Village Commission was pleased to receive an appreciation letter from Our Health Centre (OHC) regarding the granting of their tax exemption.

## **7.0 Reports**

### **7.1 Clerk/Treasurer**

The Clerk/Treasurer presented her monthly activity report (*Schedule 7.1*).

As an addition to the document, the C/T reported on quotations received for a replacement roof on the EHS building. The Commission prefers metal to shingle; the C/T was directed to continue with follow-up questions to supplier and provide a recommendation.

## **7.2 Financial**

The Clerk/Treasurer presented the monthly financial overview report, including the Q3 Budget Variance Report (*Schedule 7.2*).

The C/T noted that a few line items in the Fire budget report were flagged in a Fire budget working session for cost re-assignment, which was unable to be completed in time for this meeting. The corrected Q3 report will be circulated with minutes.

## **7.3 Committee: Chester Fire Services (CFSC)**

Chair Hatch reported that during January 2024, the majority of callouts were medical.

The Clerk/Treasurer noted that the CFSC's Annual Public Meeting is now scheduled for Thursday, February 15, 2024 at 6:30pm, St. Stephen's Community Centre. A 2024/25 Draft Fire Budget will be presented at that time for discussion.

## **7.4 Committee: Lunenburg County Accessibility Advisory (LCAAC)**

Vice-Chair Pauley reported that the Committee did not meet in January. They have accessibility foundations training on Saturday, February 3, 2023. The next regular Committee meeting is scheduled for Wednesday, February 7, 2024.

## **8.0 New/Other Business**

### **8.1 Draft Amendment: Tax Exemption for Non-Profit Organizations By-law**

The Clerk/Treasurer reported that no feedback was received from the public on the by-law in response to the advertisements.

She also provided an alternate version of the amended by-law, incorporating feedback from Vice-Chair Pauley at the December meeting (*Schedule 8.1-2*). The Commission preferred to proceed with the alternate version.

**Motion #24-003:** Vice-Chair Pauley moved; Commissioner Mulrooney seconded: That the Commission approve First Reading of the alternate amended Tax Exemption for Non-Profit Organizations By-law as presented, and schedule Second Reading for an upcoming meeting.

*Motion carried unanimously.*

The by-law amendment will be re-advertised accordingly and brought forward to the February Monthly Meeting.

## 8.2 By-laws for Chester Fire Services Committee

The by-laws, passed by the CFSC on January 3, 2024, are provided for information. They will also be shared with MODC Council.

## 8.3 Tourism NS Winter Digital Marketing

The winter campaign creative was provided for information. Ads are scheduled to be in market January 15-February 29, 2024.

## 10.0 Commissioner Roundtable

- Commissioner Mulrooney reported on the “Memory Café” that was held recently, which went over well, but a new location is needed.
- Chair Hatch reported on the upcoming Citizenship Ceremony for the Al Khayro family, which will be held at the Chester Playhouse on January 24, 2024 at 1:00pm.
- Commissioner Mulrooney reported that she has heard from many residents on the increases in assessments received from Provincial Value Services Corporation (PVSC).
- Chair Hatch reported a great read: “Managing in Complexity” by Chester Village resident Sara Filbee. Chair Hatch will donate a copy of the book to the Commission library in this office.

## 11.0 In camera – Nil

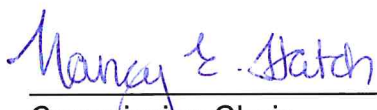
## 12.0 Resumption of Public Meeting – Nil

## 13.0 Adjournment

Next meetings:

- A Committee of the Whole meeting will be held on January 31, 2024 at 6:00pm to review the 2024/45 Draft Village Budget.
- The next Regular Monthly Meeting will be held on February 21, 2024 at 6:00pm.

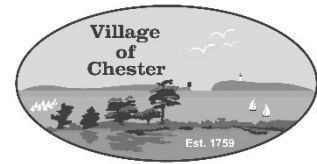
The meeting was adjourned by the Chair at 7:21pm.



Commission Chair  
Nancy Hatch

  
Clerk/Treasurer  
Heather McCallum

**Village of Chester Commission  
Clerk/Treasurer Activity Report  
January 17, 2024**



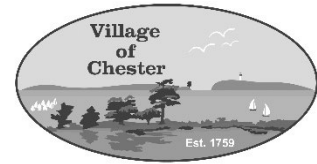
- **Lido Pool:** We received an unexpected approval on Dec 11<sup>th</sup> for a federal grant application that Interim C/T Jeff Conrad submitted in the fall of 2022 – the Enabling Accessibility Fund. The grant provides \$100,000 of funding committed to accessibility retrofits to the pool including an entrance ramp and pool lift. The federal and provincial grant project reports on the pool repairs, washroom retrofits, and pool retrofits are due in 2025 (confirmed with both fund representatives).

The application to Canada Summer Jobs was completed by the Jan 10<sup>th</sup> deadline, asking for three lifeguard positions: one senior, two regular.

- **EHS Roof:** Requests for quotes went out just after the holidays to several local suppliers to get cost estimates for both shingle and metal roof replacements for the EHS building. We are awaiting costs at time of writing.
- **Streetlights:** Replacements for the five decorative streetlights have been ordered. Black & MacDonald re-tested the poles to confirm they are all getting power. There is a five-six week lead time on ordering. Replacements are \$1,950 each including installation.
- **ANSV:** The Association of Nova Scotia Villages has been discussing adding a part-time staff person to allow the group to maintain consistent advocacy with the province as well as take the administrative load off staff and elected officials who volunteer their time. The Commission can expect a letter to member Villages to explore further.
- **Records Management:** Both myself and the Administrative Assistant attended a training workshop on records management from AMANS. The Village's 2019 Records Management & Destruction Policy commits us to following the AMANS Records Management Manual for classification of documents, which has not been fully implemented. This applies to both paper and digital records of the Village.

*Report completed by:*  
Heather McCallum, Clerk/Treasurer

**Village of Chester Commission  
Clerk/Treasurer Financial Report  
January 17, 2024**



- **Scotiabank:** The December 2023 bank statement has been reconciled per the Summary Report. We started the month with \$622,111.27 in the bank and ended with \$524,863.52.
- **Q4 Tax Revenue Advance:** The 2023/24 Q4 advance was received on January 4<sup>th</sup> from MODC: \$93,596 for General Government and \$185,184 for Fire. This is the final advance installment for the fiscal year. The Q4 advance is not included in the Q3 report we will be reviewing this evening.
- **Village/Fire Bank Accounts:** A meeting is scheduled with Scotiabank the end of this month to begin the process of transferring Fire Department funds to a separate account. I anticipate this will be completed in early February. To recap, the following is what will be transferred.

Bank accounts:

1. Fire Boat – to be closed – funds transferred to Apparatus Reserve
2. Main Operating – Fire portion of current shared Village main operating account, i.e., revenue YTD *plus* Fire portion of HST rebates & offset grant *plus* accumulated surplus (per 2017-23 audits) *minus* expenses YTD

Investment accounts:

3. Fire Emergency Operating Reserve – Fire portion of current shared Operating Reserve
4. Fire Apparatus Reserve

- **Q3 Budget Variance Report**

The 2023/24 Q3 is attached for review.

- **2024/25 Budget Preparation**

2024/25 budget preparation is well underway at this point.

- Recommend scheduling a Committee of the Whole meeting to go through the Draft Village Budget in detail for comments and revisions, prior to it coming to a Commission meeting for approval.
- The Draft Fire Budget will be shared with the public at the Chester Fire Services Committee's Annual Public Meeting on Feb 15<sup>th</sup>, then brought to the Village Commission and Municipal Council for approval when completed.

*Report completed by:*

Heather McCallum, Clerk/Treasurer

**Village of Chester Commission**  
**Account Reconciliation Summary Report 12/01/2023 to 12/29/2023**

**Report By: Statement end date**

Description	Amount	Total
<b>Account: 1050 Bank - 171-16</b>		
Statement start date:	12/01/2023	
Statement end date:	12/29/2023	
Reconciliation date:	01/09/2024	

**Reconciled**

**Financial Institution**

<b>Statement Balance Forward as of 12/01/2023</b>		622,111.27 ✓
<b>Transactions on or before 12/29/2023</b> [incl reversals/adjustments]		
Deposits recorded in Statement	567,348.44	
Withdrawals recorded in Statement	-664,596.19	
Total Transactions		-97,247.75 ✓
Bank Transactions		
Income	0.00	
Expense	0.00	
Total Bank Transactions		0.00
Adjustment Required		0.00
<b>Statement End Balance as of 12/29/2023</b>		524,863.52 ✓
<b>Statement End Balance as of 12/29/2023</b>		524,863.52
<b>Outstanding Transactions as of 12/29/2023</b>		
Outstanding Deposits	0.00	
Outstanding Withdrawals	-14,212.17	
Total Outstanding Transactions as of 12/29/2023		-14,212.17
<b>Adjusted Statement End Balance as of 12/29/2023</b>		510,651.35

**General Ledger Account**

<b>Book balance as of 11/30/2023</b>		611,595.60
<b>Transactions on or before 12/29/2023</b>		
Debits recorded in account	4,514.44	
Credits recorded in account	-105,458.69	
Net Amount recorded in account		-100,944.25
Book balance as of 12/29/2023		510,651.35
Bank Transactions		
Income	0.00	
Expense	0.00	
Total Bank Transactions		0.00
Adjustment Required		0.00
<b>Adjusted Book Balance as of 12/29/2023</b>		510,651.35

Village of Chester Commission 2023/24  
 Comparative Income Statement: VOC  
Q3 2023-12-31 (9 months = 25% Remaining)

		<b>Actual</b>	<b>Budget</b>	Percent	
		2023-04-01 to 2023-12-31	2023-04-01 to 2024-03-31	Remaining	Notes
<b>REVENUE</b>					
<b>Revenues</b>					
4100	Village General Govt Tax	280,787.94	373,454.00	-24.81	
4110	Rental income - EMC	15,744.96	21,256.68	-25.93	
4116	Eastlink Rental/Tower	2,479.40	2,479.40	0.00	
4201	HST Offset Grant	5,087.58	3,000.00	69.59	
4223	Transfer from Prov Govt - Grants	150,000.00	150,000.00	0.00	1
4225	Transfer fr Federal Govt-Lifeguards	1,414.00	2,500.00	-43.44	2
<b>Total</b>		<b>455,513.88</b>	<b>552,690.08</b>	<b>-17.58</b>	
<b>TOTAL REVENUE</b>		<b>455,513.88</b>	<b>552,690.08</b>	<b>-17.58</b>	

		Actual 2023-04-01 to 2023-12-31	Budget 2023-04-01 to 2024-03-31	Percent Remaining	Notes
<b>EXPENSES</b>					
<b>Governance</b>					
5450	Annual Public Meeting	338.01	300.00	12.67	
5477	Commissioner Honorarium	8,025.22	10,400.00	-22.83	
5431	Low-Income Property Tax Exemptions	0.00	5,000.00	-100.00	3
5432	Non-Profit Tax Exemptions	0.00	3,000.00	-100.00	4
5496	Election Expense	0.00	2,000.00	-100.00	
	<b>Administration Total</b>	<b>8,363.23</b>	<b>20,700.00</b>	<b>-59.60</b>	
<b>Administration</b>					
5430	Village Office Rent	11,732.15	18,000.00	-34.82	
5428	Village Office Cleaning	1,852.56	2,400.00	-22.81	*
5435	Audit Fees - VOC	3,910.71	5,000.00	-21.79	
5440	Employee Wages	50,826.08	75,000.00	-32.23	
5445	Office Supplies & Expenses - VOC	3,575.10	2,500.00	43.00	5
5447	Employment Insurance	2,226.92	2,000.00	11.35	
5448	Canada Pension Plan	4,426.40	4,000.00	10.66	
5455	Advertising	1,069.03	2,000.00	-46.55	
5460	Membership & Dues	992.71	1,500.00	-33.82	
5465	Training & Travel	1,508.10	1,500.00	0.54	
5470	Bank Charges	150.77	350.00	-56.92	
5472	Consultants	0.00	3,000.00	-100.00	
5475	Legal Fees - VOC	658.01	5,000.00	-86.84	
5476	Medical Insurance	4,667.99	6,000.00	-22.20	
5478	Employee Benefits	0.00	2,000.00	-100.00	6
5480	Office Phone & Internet	1,587.08	2,000.00	-20.65	
5481	IT Support & Website	3,536.44	6,000.00	-41.06	
5490	Insurance (Liability & Property)	20,922.00	19,000.00	10.12	7
5492	Cyber Insurance	2,400.00	0.00	0.00	8
5236	Fire Station Co-insurance	12,340.00	0.00	0.00	9
5495	Office Equipment & Programs	7,688.04	4,500.00	70.85	10
	<b>Administration Total</b>	<b>136,070.09</b>	<b>161,750.00</b>	<b>-15.88</b>	
<b>Protection</b>					
5501	Street Lights Power	5,811.18	8,000.00	-27.36	
5526	Street Lights Maintenance	0.00	5,000.00	-100.00	11
5540	Crossing Guards	7,072.56	11,000.00	-35.70	
	<b>Protection Total</b>	<b>12,883.74</b>	<b>24,000.00</b>	<b>-46.32</b>	
<b>Beautification</b>					
5565	Flower Baskets	21,038.85	22,000.00	-4.37	
5570	Wreaths	4,007.14	5,000.00	-19.86	
5582	Community Celebrations/Grants	9,500.00	9,500.00	0.00	
	<b>Beautification Total</b>	<b>34,545.99</b>	<b>36,500.00</b>	<b>-5.35</b>	

<b>Economic Development</b>					
5590	Tourism Attraction Projects	0.00	10,000.00	-100.00	
<b>Economic Development Total</b>		<b>0.00</b>	<b>10,000.00</b>	<b>-100.00</b>	
<b>Operations</b>					
5575	Summer Compost Collection	28,053.22	23,000.00	21.97	
5585	Property Maintenance/Landscaping	3,067.87	3,500.00	-12.35	
5960	Public Washrooms	11,362.27	15,000.00	-24.25	
5224	Waste Removal	4,656.69	5,000.00	-6.87	
<b>Operations Total</b>		<b>47,140.05</b>	<b>46,500.00</b>	<b>1.38</b>	
<b>EMC</b>					
5705	EMC Maintenance & Repairs	812.27	4,000.00	-79.69	12
5710	EMC Insurance	1,055.28	1,300.00	-18.82	13
5715	EMC Taxes (Property & Waste)	5,058.45	4,800.00	5.38	
<b>EMC Total</b>		<b>6,926.00</b>	<b>10,100.00</b>	<b>-31.43</b>	
<b>Jib Lot</b>					
5405	Jib Lot Maintenance	1,348.76	1,000.00	34.88	
5410	Land Taxes (Waste Collection)	623.09	650.00	-4.14	
5415	Water Lot Taxes (Waste Collection)	138.58	125.00	10.86	
<b>Jib Lot Total</b>		<b>2,110.43</b>	<b>1,775.00</b>	<b>18.90</b>	
<b>Lido Pool</b>					
5910	Lido Maintenance & Operations	18,064.67	18,000.00	0.36	
5915	Lido Capital Repairs	0.00	150,000.00	-100.00	14
5925	Lido Insurance	4,165.40	5,100.00	-18.33	15
5935	Life Guard Wages	18,246.31	21,000.00	-13.11	
5940	Supervisor/Security (Race Week)	1,572.08	1,600.00	-1.75	
5945	Lido Taxes (Waste Collection Fee)	1,120.42	1,200.00	-6.63	
<b>Lido Pool Total</b>		<b>43,168.88</b>	<b>196,900.00</b>	<b>-78.08</b>	
<b>Reserves (Planned)</b>					
5720	EMS Reserve	0.00	11,156.68	-100.00	16
5743	Gen Gov't Operating Reserve Deposit	3,308.49	3,308.40	0.00	
5937	Lido Reserve Deposit	0.00	30,000.00	-100.00	17
<b>Reserves Total</b>		<b>3,308.49</b>	<b>44,465.08</b>	<b>-92.56</b>	
<b>TOTAL EXPENSE</b>		<b>294,516.90</b>	<b>552,690.08</b>	<b>-46.71</b>	

**Village of Chester Commission 2023/24**

**Comparative Income Statement: VOC**

**Q3 2023-12-31 (9 months = 25% Remaining)**

- 1 Provincial grant for Lido was not in the original budget, approved Mar 8, 2023.
- 2 Another unanticipated grant was received for the Lido after the close of the quarter and will be reflected in the next report.
- 3 This figure will come as an actual at the end of the fiscal year from MODC.
- 4 This figure will come as an actual at the end of the fiscal year from MODC.
- \* Corrected rental figure (75% Village/25% Fire split).
- 5 Costs of supplies, like most things, have increased sharply. This item was budgeted at \$3,000 in the previous fiscal and will likely need to go up in the next one.
- 6 This is the Clerk/Treasurer's RRSP benefit, which will be applied in Q4.
- 7 Revised insurance costs as of Nov 2023.
- 8 New insurance approved for addition at the Commission Meeting of Oct 11, 2023.
- 9 Vehicle insurance that was charged to the Village prior to transfer to the Chester Fire Services Committee. Awaiting this figure to be credited back.
- 10 Includes Boardroom AV & Furniture; up to \$5,000 approved on July 12th to come from Operating Reserve, if required.
- 11 The recent order of replacement decorative streetlights will be added to this line item in Q4; expected to be approx. \$9,750.
- 12 Roof replacement is needed on this building and will be added to this line item in Q4 - awaiting estimates. The additional cost should be covered by deferring the transfer to EHS reserve budgeted on line 5720.
- 13 Revised insurance costs as of Nov 2023.
- 14 Preliminary estimate from 2019 put this work at \$320K, however, it is anticipate that the scale can be adjusted. This figure is a placeholder to match the funding received. Further funding should enable the full accessibility retrofits. This project will extend into 2025.
- 15 Revised insurance costs as of Nov 2023.
- 16 See note 12.
- 17 This deposit will take place in Q4, if cash flow allows.

Village of Chester Commission 2023/24  
 Comparative Income Statement: CVFD  
Q3 2023-12-31 (9 months = 25% Remaining)

		<b>Actual</b> 2023-04-01 to 2023-12-31	<b>Budget</b> 2023-04-01 to 2024-03-31	Percent Remaining	Notes
<b>REVENUE</b>					
<b>Revenues</b>					
4101	Village Fire Tax	267,417.06	355,670.00	-24.81	
4102	Outside Area Fire Tax	280,224.00	371,568.00	-24.58	
4221	CVFD Extraordinary Revenue	2,500.00	10,000.00	-75.00	1
<b>Total</b>		<b>550,141.06</b>	<b>737,238.00</b>	<b>-25.38</b>	
<b>Fire Boat</b>					
4600	MODC Islands Fire Boat Tax	7,911.00	10,548.00	-25.00	
<b>Total</b>		<b>7,911.00</b>	<b>10,548.00</b>	<b>-25.00</b>	
<b>TOTAL REVENUE</b>		<b>558,052.06</b>	<b>747,786.00</b>	<b>-25.37</b>	

		<b>Actual</b> 2023-04-01 to 2023-12-31	<b>Budget</b> 2023-04-01 to 2024-03-31	Percent Remaining	Notes
<b>EXPENSES</b>					
<b>Administration</b>					
5210	Salaries - Bookkeeping & Mgmt	24,355.24	42,450.00	-42.63	
5250	Overhead - Bookkeeping & Mgmt	2,346.42	5,900.00	-60.23	*
5436	Audit Fees - CVFD	3,910.71	5,000.00	-21.79	
5442	Office Supplies - CVFD	472.12	1,500.00	-68.53	
5473	Fire Services Committee - Overhead	8,477.78	5,000.00	69.56	2
5479	Legal Fees - CVFD	764.97	3,000.00	-74.50	
	<b>Administration Total</b>	<b>40,327.24</b>	<b>62,850.00</b>	<b>-35.84</b>	
<b>Firefighting Force</b>					
5115	Firefighters Honorarium	50,000.00	50,000.00	0.00	
5116	In Lieu of Fundraising	15,000.00	15,000.00	0.00	
5154	Uniforms	231.45	3,000.00	-92.29	
5167	24 Hour Accident Insurance	8,137.00	9,400.00	-13.44	
5172	24 Hour Family Insurance	6,434.00	6,300.00	2.13	
5174	Annual Firefighters Banquet	153.17	2,500.00	-93.87	
	<b>Firefighting Force Total</b>	<b>79,955.62</b>	<b>86,200.00</b>	<b>-7.24</b>	
<b>Training &amp; Education</b>					
5120	Training	9,754.41	35,000.00	-72.13	**
5150	Fire Prevention & Education	5,073.53	3,000.00	69.12	
5156	Chief's Conference	0.00	500.00	-100.00	
5485	CVFD Bursary	1,500.00	1,500.00	0.00	
	<b>Training &amp; Education Total</b>	<b>16,327.94</b>	<b>40,000.00</b>	<b>-59.18</b>	
<b>Firefighting Equipment</b>					
5040	Medical Supplies	1,744.71	2,000.00	-12.76	**
5060	Helmets	112.11	0.00	0.00	
5075	Tools & Equipment	7,001.44	7,500.00	-6.65	
5315	CVFD Vehicle Fuel	8,193.54	8,000.00	2.42	3
5320	CVFD Vehicle Insurance	13,068.48	10,200.00	28.12	4
5090	SCBA Masks	581.61	2,000.00	-70.92	
5626	Inshore Boat Equipment	618.34	250.00	147.34	
	<b>Firefighting Equipment Total</b>	<b>31,320.23</b>	<b>29,950.00</b>	<b>4.58</b>	
<b>Personal Protective Equipment</b>					
5030	General PPE	4,936.88	8,250.00	-40.16	
5130	Bunker Gear	19,131.21	18,500.00	3.41	
	<b>Personal Protective Equipment Total</b>	<b>24,068.09</b>	<b>26,750.00</b>	<b>-10.03</b>	

**Communication**

5095	Communication Contract	3,263.25	5,000.00	-34.74	
5100	Communications General Repair	99.58	500.00	-80.08	
5105	Pagers	3,685.46	2,000.00	84.27	
5110	Communications (Radio) Upgrades	10,675.29	7,500.00	42.34	
5164	Mobile Radio Service Plan	844.74	1,500.00	-43.68	
	<b>Communication Total</b>	<b>18,568.32</b>	<b>16,500.00</b>	<b>12.54</b>	

**Maintenance**

5088	Small Engine Maintenance	0.00	500.00	-100.00	
5126	Extinguisher Maintenance	440.61	850.00	-48.16	
5125	SCBA Fill Station Maintenance	5,227.69	7,500.00	-30.30	
5135	Bunker Gear Inspection & Repair	1,656.14	4,000.00	-58.60	
5138	Ladder/Harness Inspections	678.38	1,200.00	-43.47	
5310	CVFD Vehicle Repairs & Maintenance	32,630.07	30,000.00	8.77	5
5017	Jaws of Life	2,628.00	1,500.00	75.20	
	<b>Maintenance Total</b>	<b>43,260.89</b>	<b>45,550.00</b>	<b>-5.03</b>	

**Building & General**

5205	Telephone & Alarm	5,646.88	5,000.00	12.94	
5220	Fire Station Building Utilities	7,514.40	20,000.00	-62.43	
5223	Taxes & Collection Fee - 4070 Hwy 3	1,696.57	1,200.00	41.38	
5229	Fire Station Janitorial	1,852.56	2,500.00	-25.90	
5230	Fire Station Maintenance	9,709.47	12,000.00	-19.09	
5235	Fire Station Insurance	16,447.15	6,500.00	153.03	6
5240	Consumables	3,746.97	4,000.00	-6.33	
5241	Storm Event Supplies & Rentals	460.13	4,500.00	-89.77	
	<b>Building &amp; General Total</b>	<b>47,074.13</b>	<b>55,700.00</b>	<b>-15.49</b>	

**Capital Purchase**

5084	Capital Project Consultant	0.00	50,000.00	-100.00	7
5080	Capital Low-Angle Rescue Equipment	2,613.46	4,000.00	-34.66	
5081	Capital Firefighting Hand Tools	0.00	6,000.00	-100.00	
5032	Capital Non-structural Rescue Boots	0.00	13,200.00	-100.00	
5058	Capital High Pressure Air Bags	6,571.55	7,500.00	-12.38	
5036	Capital Wheeled Stokes Basket	0.00	2,000.00	-100.00	
5033	Capital Dry Hydrant Installation	6,345.79	10,000.00	-36.54	
5023	Capital General Use Coveralls	1,650.21	4,500.00	-63.33	
5026	Capital 511 Vehicle Refit	12,599.43	25,000.00	-49.60	
5087	Capital 551 Fire Tanker 2022	24,005.99	0.00	0.00	
	<b>Capital Purchase Total</b>	<b>53,786.43</b>	<b>122,200.00</b>	<b>-55.98</b>	

**Reserves (Planned)**

5474	Loan Principle Payment	50,938.47	50,938.47	0.00	
5305	Fire Apparatus Reserve Deposit	0.00	200,000.00	-100.00	8
	<b>Reserves Total</b>	<b>50,938.47</b>	<b>250,938.47</b>	<b>-79.70</b>	

**Fire Boat Budget**

5605	Fire Boat Fuel & Oil	0.00	1,000.00	-100.00
5615	Fire Boat Consumable Items	0.00	800.00	-100.00
5620	Fire Boat Maintenance	3,633.80	6,300.00	-42.32
5625	Fire Boat 571 Insurance	0.00	2,100.00	-100.00
5640	Fire Boat Bank Charges	7.50	100.00	-92.50
	<b>Fire Boat Total</b>	<u>3,641.30</u>	<u>10,300.00</u>	<u>-64.65</u>

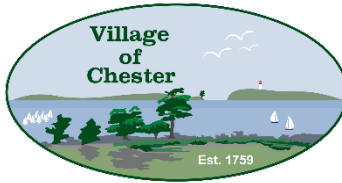
<b>TOTAL EXPENSE</b>		<u>409,268.66</u>	<u>746,938.47</u>	<u>-45.21</u>
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**Village of Chester Commission 2023/24**

**Comparative Income Statement: CVFD**

**Q3 2023-12-31 (9 months = 25% Remaining)**

- 1 Donation to cover cost of bear paw.
- \* Corrected overhead figure (75% Village/25% Fire split).
- 2 New liability insurance for Chester Fire Services Committee. Liability was previously borne by the Village, but this is a new corporate entity.
- \*\* Corrected to move costs from Training to Medical Supplies.
- 3 Higher fuel costs will see this figure over budget by fiscal year end.
- 4 New vehicle insurance policy for Chester Fire Services Committee.
- 5 Includes insurance deductible for repairs to the 531 damaged in the July floods. The insurance reimbursement for the repair itself has been applied.
- 6 New building and contents insurance for the fire station. Reflects increased/accurate replacement value of contents.
- 7 This cost will be incurred by the end of the fiscal year for Acre Architects, the supplier for the new fire station pre-design project.
- 8 Deposit to be made during banking transition from Village to Chester Fire Services Committee, as cashflow allows.



**Village of Chester**  
**Tax Exemption for Non-Profit Organizations By-law**  
**Draft Amendment – Version 2**

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***, **article 71**.

**WHEREAS** the Commission of the Village of Chester has the powers of a municipality to make by-laws pursuant to the Municipal Government Act, **article 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 **non-profit organizations** from taxation ~~to the Chester Garden Club~~ pursuant to **article 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:

**1. 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'.~~

## 2. Section 2 – Real Property

- 2.1 This by-law allows for non-profit organization exemptions in full or in part from the Village of Chester's Property Tax levy for General Government Services only.
- 2.2 An exemption to the Property Tax levy for Fire and Emergency Services is not permitted under this by-law.
- 2.3 Subject to this by-law, the ~~Chester Garden Club~~ non-profit organizations named in Appendix A shall be granted full or partial exemptions from the Village Commission's Residential Property Tax for the following location as listed therein.
- 2.4 When the ~~Chester Garden Club~~ named non-profit organization(s) cease to occupy the property cited, 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.
- 2.5 A registered non-profit organization that is not named in Appendix A may apply to the Commission for consideration using the form in Appendix B.
- 2.6 The Appendices may be amended by Commission motion.

## 3. Eligibility

- 3.1 To be eligible the organization must be incorporated as:
  - A registered society or a registered non-profit cooperative under the Societies Act (Nova Scotia Registry of Joint Stocks Companies); or
  - A registered not-for-profit corporation under the Canada Not for Profit Corporations Act (Industry Canada); or
  - A registered Canadian charity (Canada Revenue Agency); or
  - An organization incorporated by an Act of the Nova Scotia Legislature or the Parliament of Canada
- 3.2 The organization must be located within the boundaries of the Village of Chester.

## 4. Section 3 – Effective Date

This amended by-law shall come into force and effect commencing in the Fiscal Year on

April 1st, 2023.

## 5. Repeal and Replace

Previously adopted versions of the Village of Chester's Tax Exemptions for Non-Profit Organizations By-law are hereby repealed and replaced upon the effective date of adoption of this amended by-law.

**Village of Chester**  
**Clerk's Annotation for Official By-law Book**  
**Re: Tax Exemption for Non-Profit Organizations By-law (Amendment)**

Date of first reading: December 13, 2023

Date of advertisement of notice of intent:

Date of second/final reading: (Motion # )

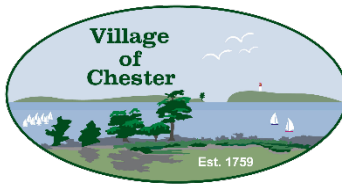
Date of advertisement of passage of by-law:

Date of mailing to Provincial Minister a certified copy of the by-law:

I certify that this by-law was adopted by the Village Commission and advertised as indicated above.

\_\_\_\_\_  
Nancy Hatch  
Commission Chair

\_\_\_\_\_  
Heather McCallum  
Clerk/Treasurer

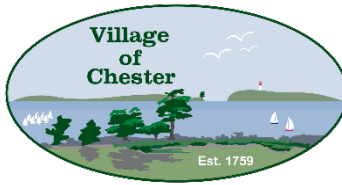


## Appendix A

### List of Approved Organizations for Tax Exemption

Subject to this ~~by-law~~ the ***Tax Exemption for Non-Profit Organizations By-law***, the ~~Chester Garden Club~~ following non-profit organizations shall be exempt from the Village Commission's Residential **Property** Tax for the following location **as follows:**

- **Chester Garden Club**  
Civic address: Water Street, Chester  
**Exemption: 100%**  
Municipal account number: 10858615  
~~Current taxable assessed value: \$210,000~~
- **Our Health Centre**  
Civic address: 3769 Highway #3, Chester  
**Exemption: 50%**  
Municipal account number: 05053455



## Appendix B

### Application re: *Tax Exemption for Non-Profit Organizations By-law*

1	Name of Registered Non-Profit/Charity	
2	Attach: Proof of registration	____ yes    ____ no
3	Address? (note: if more than one, please submit a separate application per address)	
4	Attach: Proof of Property Ownership (or proof of lease that lists occupant as responsible to pay property tax)	____ yes    ____ no
5	Municipal Account Number	
6	Attach: Notice of Assessment from Property Valuation Services Corporation (or a property tax bill from the Municipality of the District of Chester)	____ yes    ____ no
7	Attach: A financial statement for the prior fiscal year showing all revenues, expenses, assets, and liabilities	____ yes    ____ no
8	Rationale for requesting tax relief (continue on separate page if needed)	

9	Contact person and title	
10	Contact person email and phone	
11	Any other information or comment you'd like to include?	

Signature of person authorized to sign for the organization:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Please print name

\_\_\_\_\_  
Title

Thank you for your application. The Commission will review your application and consider at an upcoming meeting. You will be notified by the Clerk/Treasurer when a decision is made.

Questions? Please contact:

Heather McCallum  
 Clerk/Treasurer  
 Village of Chester  
 902-275-4994  
[heather.mccallum@villageofchesterns.ca](mailto:heather.mccallum@villageofchesterns.ca)

## Chester - Discovery

**Headlines:**

- Visit Chester this winter
- Winter fun in Chester, NS
- Your winter getaway in Chester
- Winter wonderland in Chester
- Visit Chester, Nova Scotia

**Long Headline:**

Plan to visit Chester, Nova Scotia for a winter wonderland full of coastal fun!

**Descriptions:**

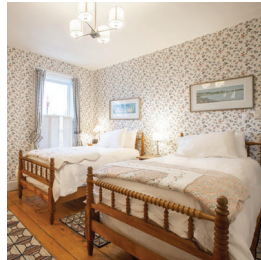
Enjoy coastal resorts, relaxing spas, charming shops and more in Chester.

Shake the winter blues in Chester with a relaxing spa day, delightful treats and more!

Artisanal shops, charming restaurants, a Nordic spa and more await in Chester this winter.

Chester makes for the perfect winter getaway with local shops, pubs, and charm to spare.

Enjoy a winter trip to Chester, one of Nova Scotia's most charming coastal towns.



## Chester - Responsive Display

**Headlines:**

- Visit Chester this winter
- Winter fun in Chester, NS
- Your winter getaway in Chester
- Winter wonderland in Chester
- Visit Chester, Nova Scotia

**Long Headline:**

Plan to visit Chester, Nova Scotia for a winter wonderland full of coastal fun!

**Descriptions:**

Enjoy coastal resorts, relaxing spas, charming shops and more in Chester.

Shake the winter blues in Chester with a relaxing spa day, delightful treats and more!

Artisanal shops, charming restaurants, a Nordic spa and more await in Chester this winter.

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Enjoy a winter trip to Chester, one of Nova Scotia's most charming coastal towns.



## Chester - In-feed Carousel

### Primary Text:

Chester is a cozy getaway spot for anyone looking for a hidden gem with coastal charm!

### Sensea Nordic Spa

**Headline:** Relax at Sensea Nordic Spa

**Description:** A winter getaway

### Seaweed Soap Company

**Headline:** Shop the Seaweed Soap Company

**Description:** Artisanal goods

### Oak Island Resort

**Headline:** Stay at Oak Island Resort

**Description:** Your coastal stay

### The Kiwi Cafe

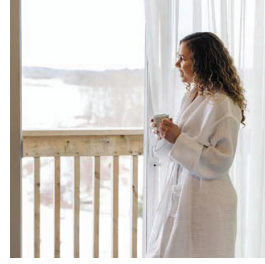
**Headline:** Visit this Lobster crawl fave

**Description:** Kiwi Cafe brunch

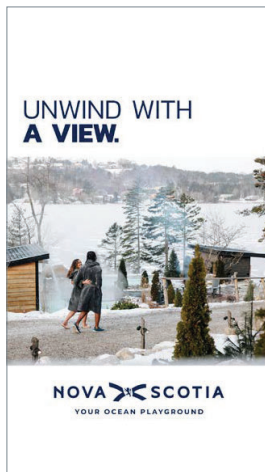
### Going Coastal

**Headline:** Visit Going Coastal

**Description:** Shop home decor



## Chester - Vertical Carousel



## Blogs - In Feed

**Primary text:**

From relaxing spa days to charming local restaurants, we've put together the perfect guide to winter fun in Chester!

**Headline:**

Winter getaway in Chester

**Description:**

Plan your trip

**URL:**

<https://www.novascotia.com/trip-ideas/stories/plan-winter-getaway-chester-nova-scotia>



## Blogs - Vertical

**Primary text:**

From relaxing spa days to charming local restaurants, we've put together the perfect guide to winter fun in Chester!

**Headline:**

Winter getaway in Chester

**Description:**

Plan your trip

**URL:**

<https://www.novascotia.com/trip-ideas/stories/plan-winter-getaway-chester-nova-scotia>

