

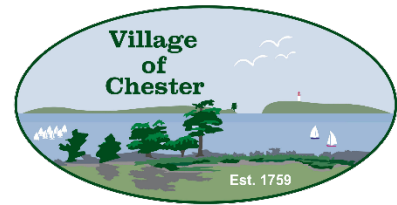
## Minutes

### Village Commission Monthly Meeting Wednesday, February 21, 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 February 21, 2024 Regular Monthly Meeting of the Village of Chester Commission to order at 6:00 pm.

Vice-Chair Pauley stated the Land Acknowledgement:

*Each of us should recognize that this meeting takes place in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people. This territory is covered by the 1725 Treaties of Peace and Friendship. We are all treaty peoples with a responsibility to each other and to this land.*

#### 2.0 Public Forum

2.1 **Ashley Marlin and Brian Webb**, Economic Development, Municipality of the District of Chester (MODC)

Ashley Marlin is the new Community Economic Development Officer and Brian Webb is the new Senior Economic Development Officer for the Municipality of the District of Chester. They wished to introduce themselves to the Commission.

Ms. Marlin stated that the Municipality is initiating a new Arts & Culture Strategy invited anyone interested to submit an application to the project's Steering Committee. The application is available on the Municipality's website until the deadline of March 5, 2024 at 4:00 pm: <https://chester.ca/government/committees-and-appointments>

Ms. Marlin and Mr. Webb left the meeting at 6:04 pm.

## 2.2 **Ray Cambria**, Central Street, Chester

Mr. Cambria, a Chester resident, had a few questions regarding the ownership of the Chester Volunteer Fire Department's apparatus. These assets are now owned by the Chester Fire Services Committee, a joint (50/50) partnership between the Municipality and the Village formed by Intermunicipal Agreement in 2022 and incorporated under the Municipal Government Act in 2023.

Mr. Cambria left the meeting at 6:10 pm.

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

**Motion #24-004:** Vice Chair Pauley moved; Commissioner Nauss seconded: That the Agenda of the February 21, 2024 Regular Monthly Meeting be approved as presented.

*Motion carried unanimously*

## 4.0 **Review/Approval of Minutes**

### 4.1 **Regular Monthly Meeting:** Wednesday, January 17, 2024

**Motion #24-005:** Commissioner O'Malley moved; Commissioner Mulrooney seconded: That the Minutes of the January 17, 2024 Regular Monthly Meeting be approved as presented.

*Motion carried unanimously*

### 4.2 **HR Committee Meeting:** Tuesday, January 30, 2024

**Motion #24-006:** Commissioner Nauss moved; Commissioner O'Malley seconded: That the Minutes of the January 30, 2024 HR Committee Meeting be approved as presented.

*Motion carried unanimously*

### 4.3 **Committee of the Whole Meeting:** Wednesday, January 31, 2024

**Motion #24-007:** Commissioner O'Malley moved; Commissioner Nauss seconded: That the Minutes of the January 31, 2024 Committee of the Whole Meeting be approved as presented.

*Motion carried unanimously*

## 5.0 **Business Arising**

### 5.1 **Revised Draft Amendment: Tax Exemption for Non-Profit Organizations By-law – Second Reading**

**Motion #24-008:** Vice Chair Pauley moved; Commissioner O'Malley seconded: That the version 2 amendment to the Tax Exemption for Non-Profit Organizations By-law be approved as presented.  
*Motion carried unanimously*

The Clerk/Treasurer noted that an ad will be placed to notify the public of its passage and a copy will be sent to the Minister of Municipal Affairs. Per Section 429 (2) of the Municipal Government Act, Ministerial permission is not required for a Village by-law regarding tax exemptions.

## **5.2 Proposed Heritage Property Signage/Tour Project**

The Clerk/Treasurer provided an update on the sourcing and estimated costs for the project; a few updates were requested. It was noted that Chair Hatch had found historic photos of the properties through the Chester Municipal Heritage Society.

The Commission agreed, by consensus, that they would like to proceed with the project. The Clerk/Treasurer will continue clarifying a few of the costs. The Heritage Society is to be approached to partner with the Village to carry out this project, with the Village paying the costs.

## **6.0 Correspondence**

### **6.1 Association of Nova Scotia Villages: Capacity Building**

The Clerk/Treasurer reviewed the letter from ANSV. There are two parts to the ask: (1) the Village Commission's position on their proposal to add a staff person to the organization, and (2) the provision of data for determining cost sharing among the villages.

It was agreed by consensus that the Commission support the addition of a staff person to ANSV in concept, pending costs.

## **7.0 Reports**

### **7.1 Clerk/Treasurer**

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

### **7.2 Financial**

The Clerk/Treasurer presented the monthly financial overview report (*Schedule 7.2*).

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

Chair Hatch felt the information shared at the Fire Services Committee's Annual Public Meeting, by Norm Countway, Kirk Collicutt, and Clerk/Treasurer McCallum was excellent in explaining the role of the Committee and presenting the Draft 2024/25 Fire Budget and proposed fire rate, respectively.

There was also a report on the new fire station concept design project and building conditions at the current fire hall.

It is expected that the CFSC's approved fire budget will come to Municipal Council and the Commission for consent in early to mid March.

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

Vice-Chair Pauley stated that the committee had met, and a planned "Accessibility Foundations Training" workshop had to be cancelled due to weather. The workshop will be re-scheduled.

## **8.0 New/Other Business**

### **8.1 2024/25 Draft Village Budget**

The Clerk/Treasurer presented the draft budget, with revisions requested at the Committee of the Whole meeting incorporated (*Schedule 8.1*).

It was agreed by consensus that the Clerk/Treasurer change the layout/presentation of the budget, to make clear the funding sources for the General Government operating budget (property tax revenue), Capital budget (grants from federal and provincial governments and reserve funds), and the EHS building operation (rental income only).

A Special Meeting of the Commission will be scheduled to finalize the budget and rate.

### **8.2 Tax Exemptions for NPOs Applications: Chester Municipal Heritage Society**

The Chester Municipal Heritage Society owns six properties in the Village of Chester, for which they are requesting tax exemptions.

Consideration of the applications was deferred to the next meeting, where the Clerk/Treasurer will provide an estimate of tax revenue impact.

## 10.0 Commissioner Roundtable

The roundtable was not required at this meeting.

## 11.0 In camera – per Section 408B (2) of the Municipal Government Act

- Contract negotiations

**Motion #24-009:** 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.

*Motion carried unanimously*

The Commission recessed at 7:33 pm.

## 12.0 Resumption of Public Meeting – report in public session per Section 408B (3) of the Municipal Government Act.

The Commission resumed the public meeting at 8:07 pm.

**Motion 24-010:** Vice Chair Pauley moved; Commissioner Nauss seconded: That the Clerk/Treasurer contract Walls Metal Roofing to provide a replacement roof on the EHS Building at 139 Central Street, Chester for the quoted price of \$17,705.79 plus tax, to be funded from EHS rental income and the EHS reserve.  
*Motion carried unanimously.*

**Motion 24-011:** Commissioner O'Malley moved; Commissioner Nauss seconded: That the Clerk/Treasurer contract Perfect Home Cleaning Services for bi-weekly cleaning of the Village office at 27 Pleasant Street, Chester at the quoted rate of \$150/visit or \$3,900/year plus tax.  
*Motion carried unanimously.*

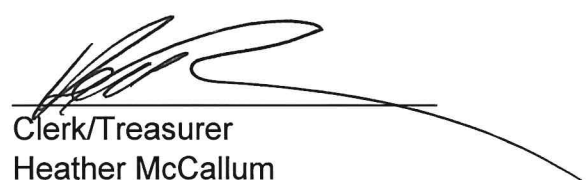
## 13.0 Adjournment

Next meetings:

- A Special Meeting for the 2024/25 Budget is TBD.
- The next Regular Monthly Meeting will be held on March 20, 2024 at 6:00 pm.

The meeting was adjourned by the Chair at 8:09 pm.

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

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



**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

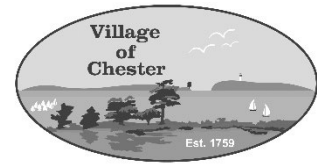
\_\_\_\_\_  
Title

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

**Village of Chester Commission  
Clerk/Treasurer Activity Report  
February 21, 2024**



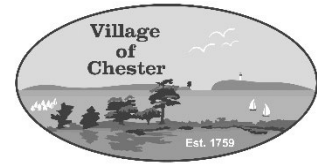
- **Budgets:** Most of my time has currently been devoted to the 2024/25 Draft Village Budget and now-separate 2024/25 Draft Fire Budget. As part of that process, I've been digging into the line items' ledger posts and contracts to better notate what is included in them, as well as sourcing updated costs.
- **CFSC:** The Chester Fire Service Committee's Annual Public Meeting that took place this month – thank you for attending, I'm sure it provided a valuable update for Commissioners now that the fire service is an arms-length responsibility.
- **Lido Pool:** We've started the process of contacting previous lifeguards to gauge their interest in coming back to the Lido full-time. We tentatively have three to date, including one former junior lifeguard who has since qualified.

At full capacity, the Lido is active:

- M-F 11 hours a day, with 3+3 hours requiring 1 lifeguard and 2+3 hours requiring 2 lifeguards = 80 equivalent lifeguard hours/week
  - S-S 8 hours a day, with all 8 hours requiring 2 lifeguards = 32 equivalent lifeguard hours/week
  - 3 full-time lifeguards with 1-2 part-timers would allow the pool to operate fully
- **Streetlights:** A couple of mysteries have arisen – I was advised by a resident that a new (unwelcome) streetlight has been installed on Nauss Point Road, and at least one light that was not working on King Street has been repaired. I look forward to a conversation with Nova Scotia Power in the coming weeks, which is my best guess for the source. The Village has five accounts with them that will require some untangling and consolidation regardless.

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

**Village of Chester Commission  
Clerk/Treasurer Financial Report  
February 21, 2024**



- **Scotiabank:** The January 2024 bank statement has been reconciled per the Summary Report. We started the month with \$524,863.52 in the bank and ended with \$852,736.06 with the 2023/24 Q4 tax revenue advance received.
- **Village/Fire Bank Accounts:** Bank accounts have been opened for the Chester Fire Services Committee. Funds have not yet been transferred, as the fund calculations are with the auditor for review. Once that stage is complete, the totals will come to the Commission before transfer is completed.
- **Budget Variance Report:** There has been a YTD 2023/24 variance completed to January 31, 2024 which is reflected in the 2024/25 Draft Village Budget. Per the Commission's request to receive quarterly, it is not provided separately in this report.
- **2024/25 Budget Preparation**
  - The Draft Village Budget is set for review this evening, with revisions and additional costing per the Committee of the Whole meeting on January 31, 2024.
  - The Draft Fire Budget was presented to the public at the Chester Fire Services Committee's Annual Public Meeting on February 15, 2024. The budget will return to the CFSC's March 6th monthly meeting for approval, then will come to Municipal Council and the Commission for the partners in the CFSC to confirm.
- **Workshops:** This month's CRA workshop was on GST/HST rebates, so quite useful.
- **Municipal Affairs:** The new FRAM (the municipal Financial Reporting & Accounting Manual) has been released by the Province. It has more specific instructions for what villages need to report vs. municipalities, and some good clarification around reserve funds.

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

**Village of Chester Commission**  
**Account Reconciliation Summary Report 12/30/2023 to 01/31/2024**

**Report By: Statement end date**

Description	Amount	Total
<b>Account: 1050 Bank - 171-16</b>		
Statement start date:	12/30/2023	
Statement end date:	01/31/2024	
Reconciliation date:	02/05/2024	

**Reconciled**

**Financial Institution**

**Statement Balance Forward as of 12/30/2023** 524,863.52 ✓

**Transactions on or before 01/31/2024**

Deposits recorded in Statement	1,244,043.83	
Withdrawals recorded in Statement	-916,171.29	
Total Transactions		327,872.54
Bank Transactions		
Income	0.00	
Expense	0.00	
Total Bank Transactions		0.00
Adjustment Required		0.00
<b>Statement End Balance as of 01/31/2024</b>		<b>852,736.06</b>

**Statement End Balance as of 01/31/2024** 852,736.06 ✓

**Outstanding Transactions as of 01/31/2024**

Outstanding Deposits	0.00	
Outstanding Withdrawals	-11,109.24	
Total Outstanding Transactions as of 01/31/2024		-11,109.24

**Adjusted Statement End Balance as of 01/31/2024** 841,626.82

**General Ledger Account**

**Book balance as of 12/29/2023** 510,651.35

**Transactions on or before 01/31/2024**

Debits recorded in account	1,045,140.19	
Credits recorded in account	-714,164.72	
Net Amount recorded in account		330,975.47
Book balance as of 01/31/2024		841,626.82
Bank Transactions		
Income	0.00	
Expense	0.00	
Total Bank Transactions		0.00
Adjustment Required		0.00

**Adjusted Book Balance as of 01/31/2024** 841,626.82

	Budget 2022/23	Q4 Actual 2022/23	Budget 2023/24	YTD to Jan 31 2023/24	Percent Remaining	Budget 2024/25	Notes
<b>REVENUE</b>							
<b>Revenue Sources</b>							
4100 Village General Govt Tax (0.0777)	330,222.13	335,555.68	373,454.00	374,383.92	0.25	408,476.05	2024 Assessment (pending appeal) x current rate
4116 Eastlink Rental/Tower	2,479.40	2,479.40	2,479.40	2,479.40	0.00	2,615.00	Contract indicates 4% increase Jan 1 annually
4201 HST Offset Grant	3,000.00	5,501.09	3,000.00	1,709.94	-43.00	1,710.00	Split with Fire; based on last year
4225 Transfer fr Federal Govt-Grant (Lifeguards)	1,870.40	1,870.40	2,500.00	1,414.00	-43.44	2,400.00	Per CSJ application Jan '24 (equivalent to 1 FT staff award)
2200 Deferred Revenue-Provincial Grant (Lido)						150,000.00	Rec'd 2023; deferred to 2024 for Capital project
2200 Deferred Revenue-Federal Grant (Accessibility)						100,000.00	Rec'd 2023; deferred to 2024 for Capital project
Transfer from EHS Reserve						13,875.00	Roof repair 75%
Transfer from Lido Reserve						65,105.00	Lido capital commitment to Feeds in grant MOU
<b>Total</b>	<b>337,571.93</b>	<b>345,406.57</b>	<b>381,433.40</b>	<b>379,987.26</b>	<b>-0.38</b>	<b>744,181.05</b>	
<b>EMC Building</b>							
4110 Rental income - EMC	21,256.68	17,494.40	21,256.68	15,744.96	-17.70	21,260.00	Contract (2018-28) indicates same rent - goes to EHS Reserve per Reserves Policy
<b>Total</b>	<b>21,256.68</b>	<b>17,494.40</b>	<b>21,256.68</b>	<b>15,744.96</b>	<b>-17.70</b>	<b>21,260.00</b>	
<b>TOTAL REVENUE</b>	<b>358,828.61</b>	<b>362,900.97</b>	<b>402,690.08</b>	<b>395,732.22</b>		<b>765,441.05</b>	
<b>EXPENSE SUMMARY</b>							
SUBTOTAL - General Government	305,861.00	295,014.80	353,125.00	286,497.19	-18.87	372,161.00	2023/24 deferred to 2024/25
SUBTOTAL - Capital	5,000.00	0.00	0.00	0.00	0.00	328,980.00	Difference in rental income minus operations - no public tax revenue
SUBTOTAL - EHS Building	9,700.00	9,174.75	10,100.00	7,627.40	-24.48	9,960.00	Most deposits made end of fiscal year re cashflow
SUBTOTAL - Reserves	38,267.61	38,267.61	44,465.08	3,308.49	-92.56	41,300.00	
<b>TOTAL EXPENSES</b>	<b>358,828.61</b>	<b>342,457.16</b>	<b>407,690.08</b>	<b>297,433.08</b>		<b>752,401.00</b>	
						<b>13,040.05</b>	<b>REVENUE minus EXPENSES</b>

	Budget 2022/23	Q4 Actual 2022/23	Budget 2023/24	YTD to Jan 31 2023/24	Percent Remaining	Budget 2024/25
<b>EXPENSE DETAIL - General Government</b>						
<b>Governance</b>						
5450	300.00	37.50	300.00	338.01	12.67	350.00
5477	9,360.00	9,333.51	10,400.00	8,101.12	-22.10	10,820.00
New 5431						2,160.00
5431	2,000.00	2,640.12	5,000.00	0.00	-100.00	5,000.00
5432	0.00	1,330.85	3,000.00	0.00	-100.00	3,000.00
5496	1,500.00	2,523.20	2,000.00	0.00	-100.00	2,625.00
<b>Administration Total</b>	<b>13,160.00</b>	<b>15,865.18</b>	<b>20,700.00</b>	<b>8,439.13</b>	<b>-59.23</b>	<b>23,955.00</b>
<b>Administration</b>						
5430	12,500.00	13,022.71	18,000.00	12,940.56	-28.11	16,000.00
5428	0.00	2,464.48	2,400.00	2,058.40	-14.23	3,650.00
5435	5,000.00	3,910.72	5,000.00	3,910.71	-21.79	4,200.00
5440	80,000.00	67,374.95	75,000.00	55,913.65	-25.45	68,000.00
5445	3,000.00	2,730.97	2,500.00	3,779.26	51.17	4,000.00
5447	1,541.00	2,151.87	2,000.00	2,411.02	20.55	2,300.00
5448	3,350.00	4,269.78	4,000.00	4,839.23	20.98	4,500.00
5455	2,000.00	1,891.43	2,000.00	1,401.91	-29.90	2,000.00
5460	1,500.00	1,233.88	1,500.00	992.71	-33.82	1,500.00
5465	1,000.00	1,378.70	1,500.00	2,008.67	33.91	4,000.00
5470	350.00	303.33	350.00	165.07	-52.84	300.00
5472	3,000.00	0.00	3,000.00	0.00	-100.00	3,000.00
5475	6,000.00	2,095.88	5,000.00	658.01	-66.84	3,000.00
5476	4,500.00	5,302.58	6,000.00	5,322.08	-11.30	6,250.00
5478	0.00	2,127.53	2,000.00	0.00	-100.00	4,060.00
5480	2,000.00	1,979.31	2,000.00	1,774.83	-11.30	2,200.00
5481	6,000.00	4,273.96	6,000.00	3,536.44	-41.06	6,700.00
5490	14,500.00	17,153.19	19,000.00	23,362.33	22.96	21,840.00
5492	3,000.00	5,085.34	0.00	2,400.00	0.00	2,496.00
5495	149,241.00	138,750.61	9,500.00	8,190.50	-13.78	5,000.00
<b>Administration Total</b>	<b>166,750.00</b>	<b>138,750.61</b>	<b>166,750.00</b>	<b>135,665.38</b>	<b>-18.78</b>	<b>164,996.00</b>
<b>Protection</b>						
5501	9,000.00	7,093.80	8,000.00	6,375.14	-20.31	8,500.00
5526	1,000.00	9,745.24	5,000.00	0.00	-100.00	6,200.00
5540	10,000.00	10,157.68	11,000.00	7,754.37	-29.51	11,500.00
<b>Protection Total</b>	<b>20,000.00</b>	<b>26,996.72</b>	<b>24,000.00</b>	<b>14,129.51</b>	<b>-41.13</b>	<b>26,200.00</b>

Based on actual 2023  
Increased by CPI 4.0%  
Based on two external committees' meetings + workshops at MODC \$60 rate  
Unchanged  
Unchanged  
2022 actual x CPI - 2 seats in 2024

Based on 75% of actual (3-year lease 22-25)  
Per RFQs for new service (bi-weekly)  
Slight reduction; actual + CPI  
Reduction; incl. CPI salary & WCB increases; Village pays 75% CT + 50% AA  
Based on Jan 31 actual  
2024 EI calculator for CT & AA  
2024 rates  
Unchanged  
Unchanged  
Includes est costs for 2024 ANSV Conference (x3)  
Small decrease per actuals  
Placeholder  
Decrease based on actuals  
Based on projected actual  
RSP per CT contract  
Based on projected actual + CPI  
AMANS website + MJSB IT & security  
Increase by CPI  
New insurance + CPI  
23/24 included additional \$\$K for Boardroom AV upgrades

Increase by CPI+  
Repairs in spring 23/24 (5 fixtures) will be \$9,875 + tax; this would cover other 3  
Incl. WCB, EI, CPP; increase by CPI

	Budget 2022/23	Q4 Actual 2022/23	Budget 2023/24	YTD to Jan 31 2023/24	Percent Remaining	Budget 2024/25
<b>Beautification</b>						
5565 Flower Baskets	22,000.00	21,205.84	22,000.00	21,038.85	-4.37	23,000.00
5570 Wreaths	4,500.00	4,728.78	5,000.00	4,007.14	-19.86	5,000.00
5582 Community Celebrations/Grants	9,500.00	3,590.00	9,500.00	9,500.00	0.00	10,000.00
<b>Beautification Total</b>	36,000.00	29,524.62	36,500.00	34,545.99	-5.35	38,000.00
<b>Economic Development</b>						
5590 Tourism Attraction Projects	0.00	0.00	10,000.00	83.39	-99.17	10,000.00
<b>Economic Development Total</b>	0.00	0.00	10,000.00	83.39	-99.17	10,000.00
<b>Operations</b>						
5575 Summer Compost Collection	23,000.00	22,219.42	23,000.00	28,053.22	21.97	22,310.00
5585 Property Maintenance/Landscaping	3,500.00	3,529.65	3,500.00	3,471.34	-0.82	4,000.00
5960 Public Washroom Operation/Maintenance	15,000.00	13,009.30	15,000.00	11,362.27	-24.25	15,000.00
5224 Waste Removal (Dumpster at Fire Hall)	3,050.00	5,597.92	5,000.00	5,257.77	5.16	15,000.00
<b>Operations Total</b>	44,550.00	44,356.29	46,500.00	48,144.60	3.54	41,310.00
<b>Jib Lot</b>						
5405 Jib Lot Maintenance	1,000.00	727.40	1,000.00	1,348.76	34.88	1,500.00
5410 Land Taxes (Waste Collection)	500.00	564.50	650.00	623.09	-4.14	650.00
5415 Water Lot Taxes (Waste Collection)	110.00	118.09	125.00	138.58	10.86	150.00
<b>Jib Lot Total</b>	1,610.00	1,409.99	1,775.00	2,110.43	18.90	2,300.00
<b>Lido Pool</b>						
5910 Lido Maintenance & Operations	13,000.00	15,248.97	18,000.00	18,318.35	1.77	32,000.00
5925 Lido Insurance	5,000.00	4,646.32	5,100.00	4,176.01	-18.12	5,100.00
5935 Life Guard Wages	21,000.00	15,564.33	21,000.00	18,246.31	-13.11	25,500.00
5940 Supervisor/Security (Race Week)	1,300.00	1,590.36	1,600.00	1,517.67	-5.15	1,600.00
5945 Lido Taxes (Waste Collection Fee)	1,000.00	1,061.41	1,200.00	1,120.42	-6.63	1,200.00
<b>Lido Pool Total</b>	41,300.00	38,111.39	46,900.00	43,378.76	-7.51	65,400.00
<b>TOTAL - General Government</b>	<b>305,861.00</b>	<b>295,014.80</b>	<b>353,125.00</b>	<b>286,497.19</b>	<b>-18.87</b>	<b>372,161.00</b>

Increase by CPI  
 Unchanged; Reduced wreaths from 75 to 50 + CPI  
 Note that this figure has not increased in years

Unchanged

Reduce weeks from 17 to 13 (mid-Jun to mid-Sep) + CPI - estimate requested  
 Increase by CPI  
 Unchanged  
 Moved to Fire budget starting 2024/25

Small increase based on actuals  
 Unchanged; 2023 actual + CPI  
 2023 actual + CPI

Excluding capital project; incl CPI, pool vacuum & awning replacement  
 Unchanged  
 Based on full staff, 50¢/hr increase; no dark days; incl Vac/WCB/E/CPP  
 Via Chester Yacht Club  
 Unchanged; 2023 actual + CPI

		Budget 2022/23	Q4 Actual 2022/23	Budget 2023/24	YTD to Jan 31 2023/24	Percent Remaining	Budget 2024/25
<b>EXPENSE DETAIL - Capital / EMC / Reserves</b>							
<b>Capital Projects</b>							
New	EMC Roof Replacement			0.00	0.00	0.00	13,875.00
5915	Lido Capital Repairs/Washroom Accessibility	5,000.00	0.00	0.00	0.00	0.00	150,000.00
5915	Lido Accessibility Retrofit						165,105.00
	<b>Capital Projects Total</b>	5,000.00	0.00	0.00	0.00	0.00	328,980.00
<b>EMC Building</b>							
5705	EMC Maintenance & Repairs	4,000.00	3,369.80	4,000.00	1,510.98	-62.23	3,500.00
5710	EMC Insurance	1,200.00	1,165.45	1,300.00	1,057.97	-18.62	1,200.00
5715	EMC Taxes (Property & Waste)	4,500.00	4,639.50	4,800.00	5,058.45	5.38	5,260.00
	<b>EMC Building Total</b>	9,700.00	9,174.75	10,100.00	7,627.40	-24.46	9,960.00
<b>Reserves (Planned)</b>							
5743	Gen Govt Operating Reserve Deposit	26,710.93	26,710.93	3,308.40	3,308.49	0.00	0.00
5720	EMS Reserve Deposit	11,556.68	11,556.68	11,156.68	0.00	-100.00	11,300.00
5937	Lido Reserve Deposit			30,000.00	0.00	-100.00	30,000.00
	<b>Reserves Total</b>	38,267.61	38,267.61	44,465.08	3,308.49	-92.56	41,300.00
	<b>TOTAL - Capital / EMC / Reserves</b>	<b>52,967.61</b>	<b>47,442.36</b>	<b>54,565.08</b>	<b>10,935.89</b>		<b>380,240.00</b>
	<b>TOTAL EXPENSE</b>	<b>358,828.61</b>	<b>342,457.16</b>	<b>407,690.08</b>	<b>297,433.08</b>		<b>752,401.00</b>

75% Metal roof replacement from Reserve; 25% deposit req'd in 23/24  
Grant req'd in 2023 & deferred to 2024/25; engineering report in 23/24  
Grant req'd in 2023; deferred to 2024/25 + VOC's req'd contrib in MOU

Operations funded by rental income only; no tax revenue  
Based on 22/23 actual + CPI; roof repairs in Capital section  
2023 actual + CPI  
2023 actual + CPI

TBD; this deposit comes from previous year's surplus, if any.  
EHS rent income minus operating expenses (reduce 23/24 deposit by 25% roof)  
Per Reserve Policy (reduce 23/24 deposit by report cost of \$4,120)