

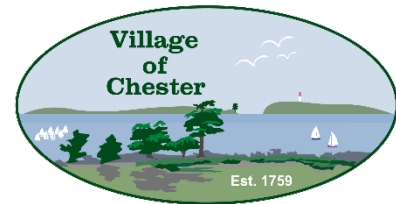
Minutes

Village Commission Annual Public Meeting

Tuesday, June 18, 2024 – 6:30 pm

In-Person & Virtual

27 Pleasant Street, Chester



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

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

CFSC: Colin MacDonald, Chair; Norm Countway, Vice-Chair; Kirk Collicutt, Secretary/Treasurer

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

1.0 Call to Order – Approval of Agenda

Chair Hatch called the meeting to order at 6:30 pm.

Vice-chair Pauley stated the Land Acknowledgement:

As we meet today, we acknowledge that we live in Mi'kma'ki, the traditional and ancestral territory of the Mi'kmaq people. We are all treaty people with a responsibility to each other and to this land.

2.0 Commission Chair's Report

Chair Hatch presented her annual report recapping the Commission's 2023/24 year ([Schedule 2.0](#)).

This was her final report as a member of the Commission, and we thank her for her tireless service over the past eight years.

3.0 Clerk/Treasurer's Report

3.1 Activity Report

Clerk/Treasurer McCallum presented her annual Activity report for 2023/24 ([Schedule 3.1](#)).

3.2 2024 Reimbursement Policy

The Clerk/Treasurer noted that Municipal Government Act 408AA (5) requires Village Commissions to review/adopt expense and hospitality policies at each annual meeting.

The Reimbursement (i.e., expense) Policy had minor amendments since last year to adjust travel expense rates and was re-approved by the Commission at their May 15, 2024 meeting. The policy is presented here for information ([Schedule 3.2](#)).

3.3 Draft Hospitality Policy

The Hospitality Policy is a new one presented for approval ([Schedule 3.3](#)). The Commission reviewed a draft at their most recent meeting.

MOTION: 24-047: Commissioner Nauss moved; Commissioner O'Malley seconded: That the Commission approve the Hospitality Policy as presented. *Motion carried unanimously.*

4.0 Auditor's 2023/24 Report

4.1 Financial Statements

Mr. Lake presented his report and provided an overview of 2023/24 Village Financial Statements ([Schedule 4.1](#)).

It was noted that a review of the Chester Fire Services Committee financial statements will be conducted with the Committee at their next meeting on July 10th.

5.0 Chester Fire Services Committee (CFSC) Report

The CFSC's officers presented their reports on the activities of the Committee in 2023/24 ([Schedule 5.0](#)).

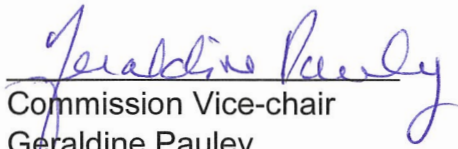
- Chair Colin MacDonald gave an overview of the Committee's membership, role, and purpose.
- Vice-Chair Norm Countway gave an overview of communication strategy to support the need for a new fire station.
- Secretary/Treasurer Kirk Collicutt reported on planning considerations for the 2024/25 Fire Budget, and the need for increased reserves.

6.0 Lido Pool Report

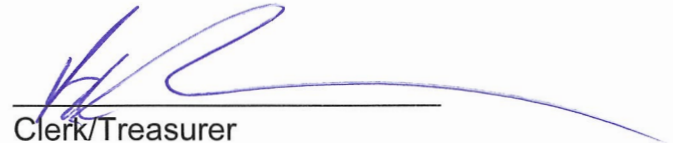
The Clerk/Treasurer presented Darcy Steven's report on the Chester District Swim Program, conducted at the Lido Pool ([Schedule 6.0](#)).

7.0 Adjournment

There being no further business, the Chair Hatch adjourned the Meeting at 7:14 pm.



Commission Vice-chair
Geraldine Pauley



Clerk/Treasurer
Heather McCallum

Schedule 2.0

Report of the Chair

June 18, 2024

On behalf of the Village of Chester Commissioners, welcome to the 2024 Annual Public Meeting. According to the Municipal Government Act, the Commission shall present a report of the proceedings of the preceding fiscal year: 2023-2024, including the Audited Financial Statement.

But first, a few introductions along with much appreciation for their counsel to the following:

- Heather McCallum – Clerk/Treasurer
- Maxine Veinot – Administrative Assistant
- Commissioners Laura Mulrooney, Gloria Nauss, Randy O'Malley, Vice-Chair Geraldine Pauley, and me, myself, and I – Nancy Hatch.
- Lawrence Lake, Auditor – Morse, Brewster, Lake
- Colin MacDonald: Chair, Chester Fire Services Committee, Norm Countway: Vice-Chair, Kirk Collicutt: Secretary-Treasurer
- As well, please extend a warm welcome to Commissioners Elect: Geraldine Pauley and Tom Mulrooney

The following are some highlights from last year:

- At our first meeting of fiscal 2023, Commissioners received news of the sale of the 1989 tanker to Great Village Fire Department for \$40,000. Ministerial approval was granted, and the money was transferred to the Apparatus Reserve on receipt.
- On Paul Mulrooney's retirement, and after review by the Village lawyer, insurance company and auditor, we entered into an infrastructure maintenance contract with the Municipality of the District of Chester.
- The provision of IT services by Municipal Joint Services Board was reviewed by the Commission and the Clerk/Treasurer was directed to sign a Letter of Understanding with MJSB on behalf of the Commission.
- We budgeted \$9,500 to assist non-profit organizations with special events designed to showcase our Village to attract tourists and businesses. The recipients were the Chester Art Centre, Chester Merchants Group, Chester Municipal Heritage Society, Chester Playhouse, and Chester Yacht Club.

- The Commission approved the Request for Proposal: Conceptual Design and Project Management Services for Chester Fire Station and requested MODC staff to initiate procurement.
- The Revising Agreement, appended to the 2022 Intermunicipal Agreement between the Village and the Municipality was signed by both parties.
- The Village meeting room (aka the Boardroom) was updated. The Commission used money from the General Government Operating Reserve to purchase eight boardroom chairs and a video monitor.
- In October the Commission moved the Regular Meeting Day to the third Wednesday of the month to have up-to-date financial information from the bank.
- Recognizing the need of some of our residents, the Commission amended the Property Tax Exemption Policy increasing the rebate levels by the August 2023 CPI of 4.7%
- The Emergency Health Services building on Central Street has a much-needed new roof. The cost will come from the EHS Reserve.

We had planned to build on Dawn Harwood-Jones' terrific You Tube video about Heritage Corner, but some folks had concerns regarding the over-abundance of signage in the Village. Hopefully, the next Commission will be able to overcome signage issues with the discreet placement of QR Codes enabling residents and visitors alike to enjoy our local history using their cell phones while walking through our Village.

At this point in the meeting, I would like to thank all the "smooth operators" for their support over the year. In alphabetical order:

- Crossing guards
 - Charlotte Butler
 - Sherri Rhodenizer
- Lifeguards
 - Jacob Balys
 - Gavin Bezeau
 - Tao Ferrolini
 - Naveah Gaynes
 - Breanna McDonald
- Maintenance
 - Gippy Dominey
 - Paul Mulrooney for sharing "All things Lido" with Gippy
- Darcy Stevens for her on-going leadership of the Chester District Swim Program
- And a shout out to Marg Beson, along with our best wishes for her retirement.

Last year, I gave a little historical background regarding the incorporation of the Village of Chester. No history lesson this year. Just a “Heads Up”, because next year, (2025), the Village of Chester will be celebrating its 90th Anniversary!

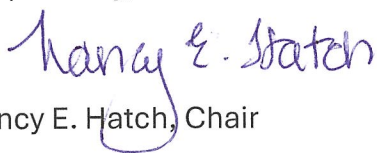
The following year, 2026, the Association of Nova Scotia Villages will be having its Annual General Meeting in our fair Village and, the Chester Volunteer Fire Department will celebrate its 90th Anniversary!

Looks like two consecutive years of partying (responsibly, of course) and celebrating.

On behalf of the residents and businesses in the Village and surrounding fire service area, a very special “Thank You” goes out to the volunteers of the Chester Volunteer Fire Department. We very much appreciate that you have our backs at all times.

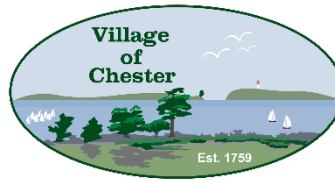
One final “Thank You”, if you don’t mind. I thank you, the residents of our beautiful village, for the honour and privilege of serving you. Now, it’s time for this Baby Boomer to hang up her Commission sweater and make way for the next generation. I wish the incoming Commission all the very best outcomes in their endeavours.

Respectfully,



Nancy E. Hatch, Chair

Schedule 3.1



Annual Public Meeting Report of the Clerk/Treasurer June 18, 2024

2023/24 was my first complete year as Clerk/Treasurer of the Village of Chester. It was valuable to experience a complete cycle as I settled into my role and began to look ahead.

Village Services

Below is an overview of Village services provided in 20/22/23.

- Operated the public washrooms from May 1-November 11, 2023, with daily cleaning through the week and twice daily in July-August.
- Operated the Lido Pool from July 5-September 2, 2023 - we experienced some challenges with lifeguard staffing last year, impacting public swim times. Happily, we are fully staffed for this year. We will hear more on swimming lessons at the Lido a little later this evening. We open this year on Saturday, June 29th - come down and swim!
- An engineering assessment was completed on the Lido Pool structure and an accessibility assessment is in progress for the Lido and public washroom. Pool repairs are scheduled for September; accessibility retrofits are TBD. All of this work is funded from provincial and federal grants as well as reserve funds required as a condition of the grants.
- Contracted for weekly green-bin collection services during the summer season June-September and extra garbage pick-up around the public washroom and Lido at the waterfront.
- Operated all the streetlights in the Village and completed repairs to the heritage-style lights near the ferry Wharf.
- Provided seasonal beautification of our main street with flower baskets and holiday wreaths, while beginning to consider more sustainable alternatives.
- Provided community grants to five local organizations holding public events.
- Provided school crossing guards for the crossing area on Duke Street.
- Provided on-site security at the pool overnight during Chester Race week, a response to some issues that had happened in previous years.
- Provided groundskeeping and maintenance to all Village-owned properties, including the Jib Lot and flower beds at the waterfront.
- Operated the Emergency Health Services building next to the fire hall including the replacement of the roof earlier this month. Please note that the EHS building is funded entirely by rental revenue of the property. There is no tax revenue involved in its operation.

- Provided rodent control services in public areas of the Village.
- Provided COVID-19 rapid test kits at the Village office for any resident or worker who asks in the interests of public health.
- In my capacity as Clerk/Treasurer I was appointed a Commissioner of Oaths by the Minister of Justice. This allows me to administer oaths and take and receive affidavits, statutory declarations and affirmations. We're pleased to be able to offer this public service free of charge to our residents and workers.

Fire Services

A great deal of progress was made with the Chester Fire Services Committee in 2023/24 In terms of legal, insurance, finance, and governance. Even my predecessor Jeff Conrad provided assistance into the second quarter last year; thank you Jeff! This committee, similar to a fire commission, is now a separate corporate entity jointly owned by the Village and Municipality.

Village staff continue to provide administrative, financial, and project support to the Committee and Chester Volunteer Fire Department operations.

Officers from the Committee are with us this evening and will present their own report.

Election

The Village has an annual election cycle, with two Commission seats for a three-year term open this year. At 5:00 PM on nomination day, June 12th, there were two candidates for the two seats so both are elected by acclamation.

- Long-time Commissioner most recent Chair Nancy Hatch is retiring; I wish to personally thank her for her support and guidance over the past year.
- Commissioner Geraldine Pauley's previous term is up, she re offered, and is re-elected. We're pleased to be able to keep her experience on the Commission for the benefit of the community.
- And finally, your other new commissioner for 2024-27 is Tom Mulrooney. Mr. Mulrooney has served before; I believe his last term ended in 2017. The Commission will also benefit from his experience and knowledge of the Village.

Congratulations to Commissioners-elect Pauley and Mulrooney! So do **not** come out to vote this Saturday or next Tuesday – 2024's election is cancelled.

Financial

1. 2023/24 Audit

The Village ended 2023/24 in good health with a surplus, although it has been a transition year. Developing separate Village and Fire budget tracking, and working through the splitting of revenue, investments, and assets between the Village and the Fire Committee has been a huge part of my time this fiscal.

The Auditor, Lawrence Lake, will explain further as he reviews the 2023/24 Financial Statements. I want to offer a special thanks to Lawrence as well for his assistance in this work - It's been a more complicated year than usual. The last tasks will be completed this quarter, post-audit.

Lawrence will review the bottom line in terms of revenue versus expenses. Per the *Municipal Government Act*, any annual budget **surplus** must be re-invested in reserve funds. He will also review cash and investments to show the breakdown of the Village's **\$2,347,642** in net financial assets.

2. 2024/25 Budget, tax rates and exemptions

| Village of Chester Commission 2024/25 Village Budget (Final) - SUMMARY Mar 20, 2024 | | | |
|---|---------------------|---|--------|
| | Budget 2024/25 | Notes | |
| REVENUE SUMMARY | | | |
| GENERAL GOV'T/OPERATIONS BUDGET | \$415,201.05 | Based 0.0777 property tax revenue (unchanged for several years) | p. 2 |
| CAPITAL BUDGET | \$315,105.00 | Sourced from federal/provincial capital grants and reserve funds only | p. 5 |
| EHS BUILDING BUDGET | \$35,135.00 | Sourced from EMS rental of building income only; no public funds | p. 6 |
| TOTAL REVENUE | \$765,441.05 | | |
| EXPENSE SUMMARY | | | |
| GENERAL GOV'T/OPERATIONS BUDGET | \$415,201.05 | Disbursement of tax revenue income is contained here | p. 3-4 |
| CAPITAL BUDGET | \$315,105.00 | Lido restoration project deferred from 2023/24 | p. 5 |
| EHS BUILDING BUDGET | \$35,135.00 | Sourced from rental income; no public funds | p. 6 |
| TOTAL EXPENSES | \$765,441.05 | | |
| | -0.00 | REVENUE minus EXPENSES | |

- The 2024/25 **Village Budget**, passed on March 20, 2024, includes projections for anticipated inflation-driven cost increases as does the 2024/25 **Fire Budget** passed on March 28, 2024.

- To improve clarity and transparency, the 2024/25 Village Budget is divided into General Government Operations (funded by tax revenue); Capital Projects (funded by grants and reserves); and EHS (funded by rental income).
- The Commission has held the General Government Tax rate in 2024/25 to the same rate as it has been for the past seven years, **\$0.0777/\$100** of assessment.
- For 2024/25, the Village's total **preliminary assessment** of \$486,872,000 Residential and \$38,837,200 Commercial provided a projected General Government revenue of **\$408,476** (+8.6% over last year).
- To better support low-income residents and eligible non-profit agencies in the Village, the Commission again raised income thresholds and exemption amounts. This amounted to **\$5,360** in 2023/24, compared to \$3,971 in 2022/23 and \$1,996 on 2021/22.

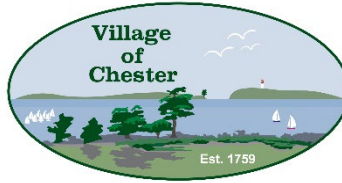
Looking Ahead

Now that the heavy lifting on the Fire Committee is nearly completed, the next big task is the development of a new Chester Village Strategic Plan. I look forward to working with your Village Commissioners to articulate a fresh vision for the future. Stay tuned!

Thank you and I look forward to a successful 2024/25.



Heather McCallum
Clerk/Treasurer



Village of Chester Commission Reimbursement Policy (2024)

1.0 Purpose

The Village of Chester will provide for the reimbursement of travel expenses incurred by a commissioner or employee while conducting Village business away from their regular office/workspace or the community.

2.0 Policy Statement

This policy provides direction for the reimbursement of commissioners and employees for all reasonable and appropriate expenses for travel, meals, and accommodations incurred in the course of carrying out their duties and responsibilities and attending meetings, courses, seminars, or conferences approved by the Commission.

3.0 Guidelines

- 3.1 The Clerk/Treasurer shall be responsible to implement and adhere to this policy.
- 3.2 Individuals must submit an Expense Claim to receive reimbursement.
- 3.3 Travel Expense Claims including receipts must be submitted within 30 days of completion of the travel.
- 3.4 Alcohol purchases are not an allowable expense for commissioners or employees of the Village while travelling for Village business and will not be reimbursed, except under provisions of the Village Hospitality Policy.
- 3.5 Entertainment/hospitality expenses are deemed to be unreasonable and will not be reimbursed, except under provisions of the Village Hospitality Policy.

4.0 Meal Allowances

- 4.1 A reasonable out-of-pocket costs will be reimbursed for personal meals while travelling on Village business attending meetings. Itemized receipts are not required when claiming the maximum meal rate.
- 4.2 The cost of breakfast may be claimed only when travelling for more than one hour before the recognized time for the usual start of the day's work.
- 4.3 The cost of dinner may be claimed only when traveller is not expected to return home before 6:30PM.

4.4 Per diem maximum without receipts rates:

| | |
|--------------------|-----------------|
| Breakfast | \$15.00 |
| Lunch | \$20.00 |
| Dinner | \$35.00 |
| <u>Incidentals</u> | <u>\$10.00</u> |
| Total | \$80.00 per day |

5.0 Eligible Vehicle Expenses

- 5.1 Where car travel is indicated as the most suitable mode of transportation, an employee may use their own vehicle and be reimbursed at the current Government of Nova Scotia Kilometrage and Transportation Allowance Rate ([kilometrage-and-transportation-allowance-rates-government-and-public-sector-body-employees-en.pdf \(novascotia.ca\)](https://www.novascotia.ca/gov/employees/en/kilometrage-and-transportation-allowance-rates-government-and-public-sector-body-employees-en.pdf))
- 5.2 Car rental reimbursement will be made for rental of economy type cars at destination.
- 5.3 All parking expenses and bridge, highways, or ferry tolls will be reimbursed as appropriate (receipts required).

6.0 Travel Advances

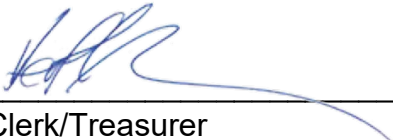
- 6.1 Estimates for travel, meals, and accommodations in excess of \$150.00 may require an advance paid to the traveller.
- 6.2 All travellers must complete and sign a Travel Advance Expense Claim prior to the issuing of a cheque.
- 6.3 Reconciliation of Travel Advance and actual Travel Expenses must be completed within 15 days on return.

7.0 Reporting Requirements

- 7.1 In accordance with the *Municipal Government Act*, an Expense Report that describes all the expenses incurred by Commissioners and the Clerk/Treasurer will be prepared for each fiscal quarter and posted on the Village website within 90 days of the end of each quarter.
- 7.2 By September 30th of each year, prepare and file an annual summary report of the previous fiscal year with the Minister of Municipal Affairs.
- 7.3 The Village Commission shall review this policy annually for presentation at the Annual Public Meeting and either re-adopt or amend the policy.

| | |
|-------------------------------------|-------------------------------|
| Approved: January 15, 2020 | Motion # 20-159 |
| Amended: June 22, 2022 | Motion # 22-280 |
| Amended: June 5, 2023 | Motion # 23-070 |
| Amended: May 27, 2024 | Motion # 24-037 |
| Amended: | Motion # |

I certify that this Policy was adopted by the Village of Chester Commission as indicated above.



 Clerk/Treasurer

May 28, 2024

 Date

**Village of Chester Commission
Travel Advance Request (2024)**

Name: _____

Date(s) of Function: _____

Function: _____

Travel: _____ km x \$0.5838 mileage rate = \$ _____

Lodging: _____ nights x \$ _____ room rate = \$ _____

Meals:

Breakfast (\$10 per day or receipt) _____ days = \$ _____

Lunch (\$15 per day or receipt) _____ days = \$ _____

Dinner (\$25 per day or receipt) _____ days = \$ _____

Incidentals (\$10 per day or receipt) _____ days = \$ _____

TOTAL ADVANCE REQUESTED: \$ _____

Submitted by: _____ **Date:** _____

Approved by: _____ **Date:** _____

Village of Chester Commission Expense Claim (2024)

Name: _____

Date(s) of Function: _____

Function: _____

| TRAVEL | Quantity | Rate | Cost | Subtotal |
|---------------------|----------|----------|------|-----------|
| Mileage | km | \$0.5838 | \$ | \$ |
| Parking | | | \$ | \$ |
| Tolls | | | \$ | \$ |
| Total Travel | | | | \$ |

| LODGING | Quantity | Rate | Cost | Subtotal |
|----------------------|----------|------|------|-----------|
| Hotel/Inn | nights | \$ | \$ | \$ |
| Total Lodging | | | | \$ |

| MEALS | Quantity | Rate | Cost | Subtotal |
|--------------------|----------|------|------|-----------|
| Breakfast | days | \$15 | \$ | \$ |
| Lunch | days | \$20 | \$ | \$ |
| Dinner | days | \$35 | \$ | \$ |
| Incidentals | days | \$10 | \$ | \$ |
| Total Meals | | | | \$ |

| OTHER | | Subtotal |
|--------------------|--|-----------|
| Description | | \$ |
| Description | | \$ |
| Total Other | | \$ |

minus Advance (if any) \$(_____)

TOTAL EXPENSE CLAIM: **\$**

I hereby certify that the expense(s) claimed are correct and that the expenditure was incurred on government business.

Submitted by: _____ **Date:** _____

Approved by: _____ **Date:** _____



Village of Chester Commission Hospitality Policy (2024) **DRAFT 2**

1.0 Purpose

The Village of Chester recognizes that gifts and hospitality related activities are, at times, appropriate and legitimate expenses to support the Village's strategic and business objectives. The offering of gifts and hospitality will be done in such a manner to safeguard the appropriate use of public funds.

2.0 Policy Statement

This policy provides direction and guidance with respect to the offering of hospitality in an accountable and economical manner for the facilitation of government business and/or for reasons of diplomacy, protocol, business development, or promotional advocacy and not provide any personal benefit to commissioners or employees of the Village.

3.0 Hospitality

3.1 "Hospitality" and "hospitality event" is defined in this policy as a reception, ceremony, conference or other group event that involves hosting individuals from outside the Village. Hospitality may be offered under the following circumstances:

- a) Hosting dignitaries;
- b) Engaging in official public matters with representatives from other governments;
- c) Hosting business, industry/labour leaders, or other community leaders;
- d) Sponsoring or hosting conferences;
- e) Hosting ceremonies or recognition events; and
- f) Other official functions, **as approved by the Village Commission.**

3.2 "Hospitality expense" is defined in this policy as the cost of meals/catering and beverages, rented meeting space/accommodation, gifts, event staffing, and other expenses associated with the act of holding, hosting, or sponsoring a hospitality event.

3.3 Alcohol

- a) While the standard for hospitality is the provision of non-alcoholic beverages, the provision of alcohol in the context of hospitality is deemed an acceptable expense in limited circumstances. Any request for approval to serve alcohol at a hospitality event requires prior approval **by the Village Commission**.
- b) All representatives and employees of the Village are expected to act responsibly in the care and well-being of themselves and their guests with respect to the provision of alcohol. Food must be served at all events where alcohol is provided for hospitality purposes, and non-alcoholic beverages must also be available.
- c) All applicable liquor laws and licensing requirements must be adhered to in addition to the principles of this policy.
- d) Per the Reimbursement Policy, alcohol is not an allowable expense for commissioners or employees of the Village while travelling for Village business.

3.4 Gifts

- a) For reasons of diplomacy, protocol, business development, or promotional advocacy, the giving of token gifts to individuals who are not employees or representatives of the Village is sometimes appropriate.
- b) Any giving of individual gifts exceeding \$50 in value requires prior approval by the Village Commission.

4.0 Prior Authorization

- 4.1 Subject to this policy, all hospitality events require prior authorization **by the Village Commission**. A hospitality event requires the following information for prior authorization:
 - a) Rational/purpose of the event;
 - b) Estimated number of attendees and their respective affiliations;
 - c) If alcohol is to be provided at the event, reasons the provision of alcohol is appropriate and warranted in the circumstances; and
 - d) Estimate itemized hospitality expenses, including gratuities and supplementary expenses.

4.2 In instances where a hospitality event has been held without prior approval, claims for reimbursement must provide the details outlined above and a document outlining the reasons prior approval was not possible.

5.0 Submission of Expenses

5.1 It is preferred that hospitality expenses shall be incurred directly by the Village by way of direct billing or use of the corporate credit card and not by way of reimbursement of expenses incurred by a commissioner or employee.

5.2 Any hospitality expenses incurred by individuals must be submitted on a Hospitality Expense Claim form. The completed expense claim must be submitted to the appropriate signing authority within 30 days after the hospitality event, along with a copy of the approved authorization documentation or explanation, per clause 4.1 and 4.2.

6.0 Reporting Requirements

6.1 In accordance with the *Municipal Government Act*, a Hospitality Expense Report that describes all the hospitality expenses incurred by the Village will be prepared for each fiscal quarter and posted on the Village website within 90 days of the end of each quarter.

6.2 By September 30th of each year, prepare and file an annual summary report of the previous fiscal year with the Minister of Municipal Affairs.

6.3 The Village Commission shall review this policy annually for presentation at the Annual Public Meeting and either re-adopt or amend the policy.

NOTE: An authorization form and hospitality expense form will be required.

| | |
|--------------------------------|---------------------|
| Approved: June 18, 2024 | Motion # 24- |
| Amended: | Motion # |

I certify that this Policy was adopted by the Village of Chester Commission as indicated above.

Clerk/Treasurer

Date

Draft

Village of Chester
Chester, Nova Scotia

Financial Statements
March 31, 2024

Draft

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Draft

Morse Brewster Lake

Chartered Professional Accountants

P.O. Box 718
158 Commercial Street
Berwick, NS
B0P 1E0
Tel: (902) 538-8531
Fax: (902) 538-7610
Email: info@mblcpa.ca

INDEPENDENT AUDITOR'S REPORT

To the Chairman and Commissioners of the Village of Chester

Opinion

We have audited the accompanying consolidated financial statements of **Village of Chester**, which comprise the statement of financial position as at March 31, 2024, and the statement of operations, statement of net financial assets and statement of cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the **Village of Chester**, as at March 31, 2024, and the results of operations and changes in net financial assets for the year then ended, in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

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Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

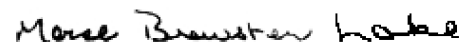
Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Berwick, Nova Scotia
Date



Chartered Professional Accountants
Registered Municipal Auditor

Draft

Village of Chester
Consolidated Financial Statements
Year Ended March 31, 2024

Management’s Responsibility for the Consolidated Financial Statements

The management of the **Village of Chester** (the "Village") is responsible for the integrity, objectivity and accuracy of the financial information presented in the accompanying financial statements. The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada ("CPA"). A summary of the significant accounting policies is described in Note 2 to the consolidated financial statements.

The Village’s management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded and reliable financial information is available on a timely basis for preparation of the consolidated financial statements.

These systems are monitored and evaluated by management. The Audit Committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to the approval of the consolidated financial statements.

The consolidated financial statements have been audited by Morse Brewster Lake Chartered Professional Accountants, independent external auditors appointed by the Village. The accompanying Independent Auditors’ Report outlines their responsibilities, the scope of their examination and their opinion on the Village’s consolidated financial statements.

Village Clerk

Chairperson

Draft

Village of Chester Consolidated Statement of Financial Activities

Year Ended March 31, 2024

| | 2024 <u>Budget</u> | 2024 <u>Actual</u> | 2023 <u>Actual</u> |
|--|-----------------------|-----------------------|-----------------------|
| Revenue | | | |
| Taxation | \$ 1,111,240 | \$ 1,122,662 | \$ 1,004,476 |
| Transfers from other governments | 2,500 | 4,792 | 1,870 |
| Chester Fire Services Committee | - | 523,372 | - |
| Gain (loss) on disposal of assets | - | (108,434) | - |
| Interest earned | - | 36,781 | 19,770 |
| Rental income | 23,736 | 23,473 | 23,473 |
| Other | <u>3,000</u> | <u>63,914</u> | <u>5,501</u> |
| | <u>1,140,476</u> | <u>1,666,560</u> | <u>1,055,090</u> |
| Expenditures | | | |
| General government services (page 13) | 173,050 | 171,843 | 168,289 |
| Crossing Guard | 11,000 | 9,562 | 10,158 |
| Street lighting | 13,000 | 8,177 | 16,839 |
| Fire protection (page 14) | 367,250 | 383,878 | 278,686 |
| Beautification and clean up (page 13) | 73,000 | 67,762 | 55,274 |
| EMC - rental expense | 10,100 | 8,264 | 8,445 |
| Fire boat | 10,550 | 4,262 | 9,590 |
| Interest on long term debt | - | 839 | 938 |
| Loss on disposal of assets | - | - | 1,466 |
| Jib lot - operating expenses | 1,775 | 2,078 | 1,410 |
| Amortization | 275,913 | 275,913 | 262,192 |
| Lido pool and washrooms (page 13) | 61,900 | 55,911 | 49,905 |
| Donation to Chester Fire Services Commission | <u>-</u> | <u>1,046,745</u> | <u>-</u> |
| | <u>997,538</u> | <u>2,035,234</u> | <u>863,192</u> |
| Annual Surplus (Deficit) | <u>\$ 142,938</u> | <u>\$ (368,674)</u> | <u>\$ 191,898</u> |

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Village of Chester

Consolidated Statement of Financial Position

March 31, 2024

| | <u>2024</u> | <u>2023</u> |
|--|---------------------|---------------------|
| Financial Assets | | |
| Current | | |
| Cash -operating | \$ 808,891 | \$ 219,083 |
| Cash -reserves (page 15) | 37,143 | - |
| Short term investments (page 15) | 938,230 | 829,998 |
| HST recoverable | 27,263 | 136,645 |
| Receivable - Chester Fire Services Committee | 504,757 | - |
| Receivables | <u>28,745</u> | <u>155,478</u> |
| | <u>2,345,029</u> | <u>1,341,204</u> |
| Financial Liabilities | | |
| Current | | |
| Payables and accruals | 26,487 | 17,545 |
| Payable - Chester Fire Services Committee | 1,009,515 | - |
| Government remittances payable | 3,476 | 5,171 |
| Deferred revenue | <u>250,000</u> | <u>150,000</u> |
| | <u>1,289,478</u> | <u>172,716</u> |
| Net Financial Assets | <u>1,055,551</u> | <u>1,168,488</u> |
| Non-Financial Assets | | |
| Prepaid expenses | 39,705 | 24,917 |
| Property and Equipment (note 2) | <u>2,347,644</u> | <u>2,618,169</u> |
| | <u>2,387,349</u> | <u>2,643,086</u> |
| | <u>\$ 3,442,900</u> | <u>\$ 3,811,574</u> |
| Accumulated Surplus | | |
| Reserve Funds (page 15) | \$ 304,872 | \$ 951,732 |
| Investment in Capital Assets (note 4) | 2,347,642 | 2,568,069 |
| Surplus (note 3) | <u>790,386</u> | <u>291,773</u> |
| | <u>\$ 3,442,900</u> | <u>\$ 3,811,574</u> |

On behalf of the Village of Chester

_____, Chairperson _____, Commissioner

Draft

Village of Chester

Consolidated Statement of Changes in Net Financial Assets

Year Ended March 31, 2024

| | 2024 <u>Budget</u> | 2024 <u>Actual</u> | 2023 <u>Actual</u> |
|--|-----------------------|-----------------------|-----------------------|
| Annual Surplus (Deficit) | \$ 142,938 | \$ (368,674) | \$ 191,898 |
| Add (Deduct): | | | |
| Acquisition of tangible capital assets | (122,200) | (153,822) | (819,200) |
| Amortization of tangible capital assets | 275,913 | 275,913 | 262,192 |
| Loss on disposal of tangible capital assets | - | 148,435 | 1,466 |
| Use of prepaids assets | <u>-</u> | <u>(14,789)</u> | <u>(4,807)</u> |
| Decrease in Net Financial Assets | \$ <u>296,651</u> | (112,937) | (368,451) |
| Net Financial Assets, beginning of year | | <u>1,168,488</u> | <u>1,536,939</u> |
| Net Financial Assets, end of year | | \$ <u>1,055,551</u> | \$ <u>1,168,488</u> |

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Village of Chester

Consolidated Statement of Changes in Financial Position

Year Ended March 31, 2024

| | <u>2024</u> | <u>2023</u> |
|--|--------------------------|--------------------------|
| Cash flow from operating activities: | | |
| Annual surplus | \$ (368,674) | \$ 191,898 |
| Amortization | 275,913 | 262,192 |
| Loss (Gain) on disposal of tangible capital assets | 108,435 | 1,466 |
| Change in | | |
| Accounts receivable | (268,642) | (245,287) |
| Prepaid | (14,789) | (4,807) |
| Payables and accruals | 1,016,763 | (22,897) |
| Deferred revenue | <u>100,000</u> | <u>150,000</u> |
| | <u>849,006</u> | <u>332,565</u> |
| Cash flow from investing activities: | | |
| Proceeds on sale of assets | 40,000 | - |
| Purchase of investments | (938,231) | (829,998) |
| Proceeds on sale of investments | 829,998 | 1,310,402 |
| Purchase of tangible capital assets | <u>(153,822)</u> | <u>(819,200)</u> |
| | <u>(222,055)</u> | <u>(338,796)</u> |
| Cash Increase (Decrease) | 626,951 | (6,231) |
| Cash and Equivalencies, beginning of year | <u>219,083</u> | <u>225,314</u> |
| Cash and Equivalencies, end of year | <u><u>\$ 846,034</u></u> | <u><u>\$ 219,083</u></u> |
| Represented By: | | |
| Cash -operating | \$ 808,891 | \$ 219,083 |
| Cash -reserves | <u>37,143</u> | <u>-</u> |
| | <u><u>\$ 846,034</u></u> | <u><u>\$ 219,083</u></u> |

Village of Chester Notes to Financial Statements

March 31, 2024

1. Significant Accounting Policies

Basis of Presentation

The consolidated financial statements of the Village of Chester are the representation of management prepared in accordance with Canadian public sector accounting standards ("PSAB").

Basis of Consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in fund balances and in financial position of the reporting entity. The reporting entity is comprised of all organization and enterprises accountable for the administration of their affairs and resources of the Village and which are owned and controlled by the Village.

Interdepartmental and organizational transactions and balances are eliminated.

Revenue Recognition

Taxation and related revenue: Property tax billings are prepared based on the assessment rolls issued by Property Valuation Services Corporation. Tax rates are established annually by the Commission, incorporating amounts to be raised for local services. Taxation revenues are recorded at the time tax billings are due.

Government Transfers

Government transfers are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Other Revenue

Other revenues are recognized as services or goods are provided, the exchange amount is measured and collectibility of the amount is reasonably assured.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks and short term deposits with original maturities of three months or less. Bank borrowings are considered to be financing activities.

Use of Estimates

The preparation of the financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates. The most significant accounting estimates in these financial statements include allowance for doubtful accounts, estimated useful life of tangible capital assets and asset retirement obligations.

Village of Chester

Notes to Financial Statements

March 31, 2024

1. Significant Accounting Policies (continued)

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess revenues and over expenses, provides the consolidated Change in Net Financial Assets for the year.

Asset Retirement Obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- a) There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- b) The past transaction or event giving rise to the liability has occurred;
- c) It is expected that future economic benefits will be given up; and
- d) A reasonable estimate of the amount can be made.

Any liability is discounted using a present value calculation, and adjusted yearly for accretion expense. The recognition of a liability would result in an accompanying increase to the respective tangible capital assets. Any increase to the tangible capital assets would be amortized in accordance with the depreciation accounting policies.

The Village has assessed their assets and does not currently have any material asset retirement obligations and as such no increase in asset value or liability has been recognized at this time.

Investments

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value.

Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributed to acquisition, construction, development or betterment of the asset. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt. The costs, less residual value, of the tangible capital asset are amortized on a straight line basis over their estimated useful life as follows:

| Asset type | Years |
|-------------------------|-------------|
| Land | Indefinite |
| Land improvements | 20 years |
| Municipal buildings | 40 years |
| Machinery and equipment | 10 years |
| Vehicles | 5 -10 years |
| Lido pool | 20 years |
| Street lights | 25 years |

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Village of Chester

Notes to Financial Statements

March 31, 2024

2. Tangible Capital Assets

| | Cost <u>Opening</u> | <u>Additions</u> | <u>Disposals</u> | Write <u>Downs</u> | Cost <u>Closing</u> | <u>Amortization</u> | Accum <u>Amort</u> | Net Book <u>Value</u> |
|--|------------------------|-------------------|-----------------------|-----------------------|------------------------|---------------------|-----------------------|--------------------------|
| Village | | | | | | | | |
| Land | \$ 829,875 | \$ - | \$ - | \$ - | \$ 829,875 | \$ - | \$ - | \$ 829,875 |
| Land improvements | 63,357 | - | - | - | 63,357 | 2,765 | 39,617 | 23,740 |
| Buildings | 723,893 | 67,809 | (51,752) | - | 739,950 | 13,152 | 400,618 | 339,332 |
| Streets lights | 184,263 | - | - | - | 184,263 | 7,371 | 94,442 | 89,821 |
| Machinery & equipment | 1,043,501 | 42,741 | (996,876) | - | 89,367 | 84,053 | 82,941 | 6,426 |
| Lido pool | 429,442 | - | - | - | 429,442 | 22,073 | 189,904 | 239,538 |
| Vehicles | <u>1,748,495</u> | <u>43,272</u> | <u>(1,791,767)</u> | <u>-</u> | <u>-</u> | <u>146,499</u> | <u>-</u> | <u>-</u> |
| | <u>\$ 5,022,826</u> | <u>\$ 153,822</u> | <u>\$ (2,840,395)</u> | <u>\$ -</u> | <u>\$ 2,336,254</u> | <u>\$ 275,913</u> | <u>\$ 807,522</u> | <u>\$ 1,528,732</u> |
| Chester Fire Services Committee | | | | | | | | |
| Fire Assets | - | 818,912 | - | - | 818,912 | - | - | 818,912 |
| | <u>\$ 5,022,826</u> | <u>\$ 972,734</u> | <u>\$ (2,840,395)</u> | <u>\$ -</u> | <u>\$ 3,155,165</u> | <u>\$ 275,913</u> | <u>\$ 807,522</u> | <u>\$ 2,347,644</u> |

3. Accumulated Net Assets

| | <u>2024</u> | <u>2023</u> |
|---------------------------------|-------------------|-------------------|
| Net Assets, beginning of year | \$ 291,773 | \$ 246,358 |
| Add (deduct): | | |
| Operating change in fund | (24,759) | 45,415 |
| Chester Fire Services Committee | <u>523,372</u> | <u>-</u> |
| Net Assets, end of year | <u>\$ 790,386</u> | <u>\$ 291,773</u> |

4. Investment In Capital Assets

| | <u>2024</u> | <u>2023</u> |
|-------------------------------------|---------------------|---------------------|
| Balance, beginning of year | \$ 2,568,069 | \$ 1,962,527 |
| Add (deduct): | | |
| Other principal repayments | 50,099 | 50,000 |
| Contributions from reserves | 153,821 | 819,200 |
| Loss on disposal of assets | (967,346) | - |
| Disposal of tangible capital assets | - | (1,466) |
| Amortization | <u>(275,913)</u> | <u>(262,192)</u> |
| Balance, end of year | 1,528,730 | 2,568,069 |
| Chester Fire Services Committee ICA | <u>818,912</u> | <u>-</u> |
| Total Investment in Capital Assets | <u>\$ 2,347,642</u> | <u>\$ 2,568,069</u> |

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Village of Chester

Notes to Financial Statements

March 31, 2024

5. Other Matters

The total remuneration paid to each commissioner and the senior management official are as follows:

| Commissioners | Compensation | Expenses | Total |
|----------------------------------|------------------|-----------------|------------------|
| Hatch, Nancy (Chair) | \$ 2,080 | \$ 80 | \$ 2,160 |
| Nauss, Carol | 404 | - | 404 |
| O'Malley, Randall | 2,080 | - | - |
| Nauss, Gloria | 1,676 | - | 1,676 |
| Mulrooney, Laura | 2,080 | 818 | 2,898 |
| Pauley, Geraldine | 2,080 | - | 2,080 |
| Staff | | | |
| Conrad, Jeff (Clerk/Treasurer) | 3,057 | - | - |
| McCallum, Heather (Clerk/Treas.) | <u>62,298</u> | <u>1,506</u> | <u>63,804</u> |
| | <u>\$ 73,675</u> | <u>\$ 2,404</u> | <u>\$ 73,022</u> |

6. Budget amounts

The Village budgets for rate setting and expenditure control purposes, which does not include amortization. The following adjustments to Net Surplus reconcile the budgeted amounts to the financial reporting presentation in accordance with Canadian Public Sector Accounting Standards.

| | |
|--|-------------------|
| Budgeted net surplus (loss) | \$ - |
| Transfer to reserve | 245,713 |
| Acquisition of tangible capital assets | 122,200 |
| Less amortization | (275,913) |
| Debt repayment | <u>50,938</u> |
| Revised net surplus | <u>\$ 142,938</u> |

7. Lease Commitment

The Village has entered into a lease for office space in Chester. The lease requires monthly payments of \$1,500 plus HST from January 1, 2023 to December 31, 2025. There is a 3% increase each year on the anniversary date.

The Village has entered into a lease contract for office equipment. The contract requires monthly payments of \$196 plus HST until April 2025.

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Village of Chester

Notes to Financial Statements

March 31, 2024

8. Chester Fire Services Committee

The Village has divested its fire equipment and donated them to the Chester Fire Services Committee (CFSC). CFSC is an intermunicipal committee incorporated to provide fire services to the Village of Chester and surrounding area in the Municipality of Chester. The Village owns half of the Chester Fire Services Committee and proportionally consolidates half of the CFSC financial statements into these consolidated financial statements. The other half of the Chester Fire Services Committee is owned by the Municipality of Chester.

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Village of Chester

Schedules to Statement of Operations

Year Ended March 31, 2024

| | 2024 <u>Budget</u> | 2024 <u>Actual</u> | 2023 <u>Actual</u> |
|------------------------------------|-----------------------|-----------------------|-----------------------|
| General Government Services | | | |
| Commission honorariums | \$ 10,400 | \$ 10,701 | \$ 9,334 |
| Advertising | 2,000 | 1,777 | 1,891 |
| Miscellaneous expenses | 1,850 | 3,810 | 4,153 |
| Elections expenses | - | - | 2,523 |
| Consultants | 3,000 | - | - |
| Salaries and benefits | 89,000 | 81,985 | 83,135 |
| Office supplies | 7,300 | 12,264 | 10,243 |
| Insurance | 19,000 | 27,945 | 16,424 |
| Property tax exemptions | 3,000 | 5,360 | 3,971 |
| Professional services | 10,000 | 4,819 | 10,921 |
| Rent | 18,000 | 15,357 | 17,364 |
| Telephone | 2,000 | 2,151 | 1,979 |
| Travel and training | 1,500 | 2,034 | 1,379 |
| Website and IT support | 6,000 | 3,640 | 4,972 |
| | <u>\$ 173,050</u> | <u>\$ 171,843</u> | <u>\$ 168,289</u> |
| Lido Pool | | | |
| Salaries wages and benefits | \$ 22,600 | \$ 19,764 | \$ 17,155 |
| Public washrooms | 15,000 | 11,338 | 13,009 |
| Maintenance and operations | 18,000 | 19,513 | 15,249 |
| Insurance | 5,100 | 4,176 | 3,431 |
| Taxes | 1,200 | 1,120 | 1,061 |
| | <u>\$ 61,900</u> | <u>\$ 55,911</u> | <u>\$ 49,905</u> |
| Seasonal and Public Works | | | |
| Flowers and wreaths | \$ 37,000 | \$ 26,230 | \$ 25,935 |
| Garbage collections | 23,000 | 28,053 | 22,219 |
| Property maintenance | 3,500 | 3,979 | 3,530 |
| Celebrations | 9,500 | 9,500 | 3,590 |
| | <u>\$ 73,000</u> | <u>\$ 67,762</u> | <u>\$ 55,274</u> |

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Village of Chester

Schedules to Statement of Operations

Year Ended March 31, 2024

| | 2024 <u>Budget</u> | 2024 <u>Actual</u> | 2023 <u>Actual</u> |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| Fire Protective Services | | | |
| Fire fighting force | | | |
| Insurance - firefighters | \$ 15,700 | \$ 14,571 | \$ 15,537 |
| Salaries and benefits | 42,450 | 31,535 | 40,293 |
| Honorarium - firefighters | 50,000 | 50,000 | 50,000 |
| Training | 38,000 | 27,435 | 33,640 |
| Grant in lieu of fundraising | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> |
| | <u>\$ 161,150</u> | <u>\$ 138,541</u> | <u>\$ 154,470</u> |
| Fire station | | | |
| Taxes | \$ 1,200 | \$ 1,697 | \$ 1,156 |
| Lights and utilities | 20,000 | 17,717 | 12,671 |
| Maintenance | 16,500 | 15,184 | 8,268 |
| Waste removal | 5,000 | 6,391 | 5,598 |
| Janitorial | 2,500 | 2,271 | 2,464 |
| Insurance | 6,500 | 7,655 | 5,666 |
| Alarm system and telephone | <u>5,000</u> | <u>7,294</u> | <u>7,775</u> |
| | <u>\$ 55,500</u> | <u>\$ 58,209</u> | <u>\$ 43,598</u> |
| Fire fighting equipment | | | |
| Gasoline, diesel fuel and oil | \$ 8,000 | 9,835 | 9,251 |
| Vehicle maintenance | 30,000 | 76,187 | 28,782 |
| Equipment maintenance | 16,050 | 12,251 | 13,594 |
| Leased radios and pagers | 8,500 | 20,842 | 7,873 |
| Insurance | 10,200 | 18,795 | 9,626 |
| Replacements | <u>35,950</u> | <u>18,486</u> | <u>-</u> |
| | <u>\$ 108,700</u> | <u>\$ 156,396</u> | <u>\$ 69,126</u> |
| Other | | | |
| Firefighter's banquet | \$ 2,500 | \$ 153 | \$ - |
| Fire Chief's convention | 500 | - | - |
| Office supplies | 1,500 | 1,866 | 94 |
| Bursary | 1,500 | 1,500 | 1,500 |
| Uniforms | 3,000 | 231 | 1,415 |
| Small tool and supplies | 15,500 | 11,984 | 8,483 |
| Professional fees | 8,000 | 6,538 | - |
| Fire Services Committee | <u>10,900</u> | <u>8,460</u> | <u>-</u> |
| | <u>\$ 43,400</u> | <u>\$ 30,732</u> | <u>\$ 11,492</u> |
| | <u>\$ 368,750</u> | <u>\$ 383,878</u> | <u>\$ 278,686</u> |

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Village of Chester

Statement of Reserve Funds

Statement of Financial Position

March 31, 2024

| | Building Reserve | Fire Truck Reserve | Lido Pool Reserve | Operating Reserve | Utilities Reserve | Equipment Reserve | 2024 Total | 2023 Total |
|---|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Assets | | | | | | | | |
| Cash | \$ 7,143 | \$ - | \$ 30,000 | \$ - | \$ - | \$ - | \$ 37,143 | \$ - |
| Accounts | | | | | | | | |
| Receivable | \$ 454 | \$ 18,971 | \$ 2,548 | \$ 4,506 | \$ 769 | \$ - | \$ 27,248 | \$ 71,635 |
| GIC (4.0-4.75%, due May - Oct 2024) | 22,364 | 532,173 | 125,500 | 220,274 | 37,920 | - | 938,231 | 829,998 |
| Due from Operating | - | 66,157 | - | - | - | - | 66,157 | 50,099 |
| Liabilities | | | | | | | | |
| Due to Chester Fire Services Committee (CFSC) | | | | | | | | |
| | - | (617,301) | - | (146,606) | - | - | (763,907) | - |
| | <u>\$29,961</u> | <u>\$ -</u> | <u>\$ 158,048</u> | <u>\$ 78,174</u> | <u>\$ 38,689</u> | <u>\$ -</u> | <u>\$ 304,872</u> | <u>\$ 951,732</u> |
| Reserves | <u>\$29,961</u> | <u>\$ -</u> | <u>\$ 158,048</u> | <u>\$ 78,174</u> | <u>\$ 38,689</u> | <u>\$ -</u> | <u>\$ 304,872</u> | <u>\$ 951,732</u> |

Statement of Changes in Reserves Fund Balances

| | Building Reserve | Fire Truck Reserve | Lido Pool Reserve | Operating Reserve | Utilities Reserve | Equipment Reserve | 2024 Total | 2023 Total |
|------------------------------|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Balance, beginning of year | | | | | | | | |
| | \$21,990 | \$ 555,731 | \$ 123,397 | \$ 213,330 | \$ 37,284 | \$ - | \$ 951,732 | \$ 1,410,791 |
| Interest | 828 | 21,570 | 4,651 | 8,142 | 1,405 | - | 36,596 | 19,770 |
| Sale of Truck | - | 40,000 | - | - | - | - | 40,000 | - |
| Transfer from operating fund | | | | | | | | |
| | 23,199 | - | 30,000 | 3,308 | - | 137,765 | 194,272 | 340,371 |
| | 46,017 | 617,301 | 158,048 | 224,780 | 38,689 | 137,765 | 1,222,600 | 1,770,932 |
| Expenditures | | | | | | | | |
| Transfer to capital fund | | | | | | | | |
| | 16,056 | - | - | - | - | 137,765 | 153,821 | 819,200 |
| Transfer to CFSC | | | | | | | | |
| | - | 617,301 | - | 146,606 | - | - | 763,907 | - |
| Balance, end of year | | | | | | | | |
| | <u>\$29,961</u> | <u>\$ -</u> | <u>\$ 158,048</u> | <u>\$ 78,174</u> | <u>\$ 38,689</u> | <u>\$ -</u> | <u>\$ 304,872</u> | <u>\$ 951,732</u> |

Building Reserve Fund is to be used for building renovation of a long-term nature and is not available for general operations

Fire Truck Reserve is to be used for the purchase of a new fire truck

Lido Pool Reserve is to be used for long-term capital improvements and repairs and is not available for general operations

Utilities Reserve is used to fund public utility projects in the Village of Chester.

Operating reserve is used to fund operating expenses

On Behalf of the Village of Chester:

Chairperson _____

Commissioner _____

Schedule 5.0

Chester Fire Services Committee Report

June 18, 2024

Colin MacDonald

Good evening and thank you for having us. Let me first introduce my fellow speakers:

- Norm Countway: Vice Chair and Communications Strategy
- Kirk Collicut: Treasurer & Secretary

The other members of our Committee and their areas of focus/responsibility are:

- James Roberts: Building and planning
- Jim Barkhouse: Vessel assessment and planning
- Nancy Hatch: [former] Village Commission member and overall leader

Myself Chair ...

We will attempt to keep this brief and to the point;

First, before I speak to the official rationale for development/creation of our Committee, let me say a few words of why I thought it was an honour and a task I looked forward to participating in.

I have for years, since 1985 when Carol and I and her mother Gracie and ultimately my two sons Nicholas (1985) and Luke (1987), held the Chester Volunteer Fire Department in very high esteem and admiration. I should say that our house at that time was situated right behind the Fire Station at 115 Prince Street and we would be accustomed to hearing the alarm go off at all times of the night and day. I never complained, nor did my family, as we knew that the “volunteers were not only being called from their beds, their meals, their jobs and their families to face the physical and mental dangers of fires, motor vehicle accidents and health emergencies but most importantly and most poignantly they did it without hesitation or complaint!”

Why? Because they cared for their community and the health and safety of their neighbours!

I have joined this Committee to make sure that they get the recognition, respect and thanks that they and their service to the community deserve. In my opinion, our volunteers are to be admired for their courage and sacrifice.

They also deserve to have a facility that not only suits the community’s need for a competent Fire Service but even more importantly we, the community, owe these women and men a facility that protects their health and safety. For they have willingly taken on their shoulders a very necessary task for the community, one that is extremely dangerous and risky to their physical and mental health.... I cannot accentuate this point enough.

So, I, along with the committee members Kirk Collicutt, Norm Countway, Nancy Hatch, Jimmy Barkhouse and James Robert and with the invaluable support of Heather McCallum are fully committed to achieving the goals in front of us. I expect that we will have your support as well.

- As you know The Chester Fire Services Committee is a corporate body created by the Municipality of the District of Chester and the Village of Chester to oversee the Chester Volunteer Fire Department.
- Since 1936 when the CVFD was founded as a division of the Village Commission, the service area expanded to Municipal Districts 3, 7, and part of 1 as a service agreement with the Municipality. (The entire CVFD service area, Village and outside Village, pays the same fire rate.)
- Municipal residents requested a partnership rather than a service agreement – so the Fire Services Committee was founded as a joint venture 50/50 owned by the Village and Municipality.
- The Committee’s role is to develop the annual budget, fiscal management, develop a 20-year and 5-year capital strategy, as well as the proposed new fire station project which is currently in the pre-design phase.

- Three of our members were appointed by the Village, and three by the Municipality.
- The Committee is governed by an Intermunicipal Fire Agreement of 2022 and Revising Agreement of 2023.
- The Village Commission staff administer the Committee and are directed only by the Committee on Fire matters (not the Village Commission).

Please let me pass the microphone to Norm Countway to continue.

Norm Countway

The strategy involves using social media and a new website build as the starting point of a comprehensive communications plan to achieve 3 things:

1. Bring awareness to the community of the importance of the fire service.
2. Educate and convey what it takes to provide the fire service
3. Build support for the new hall

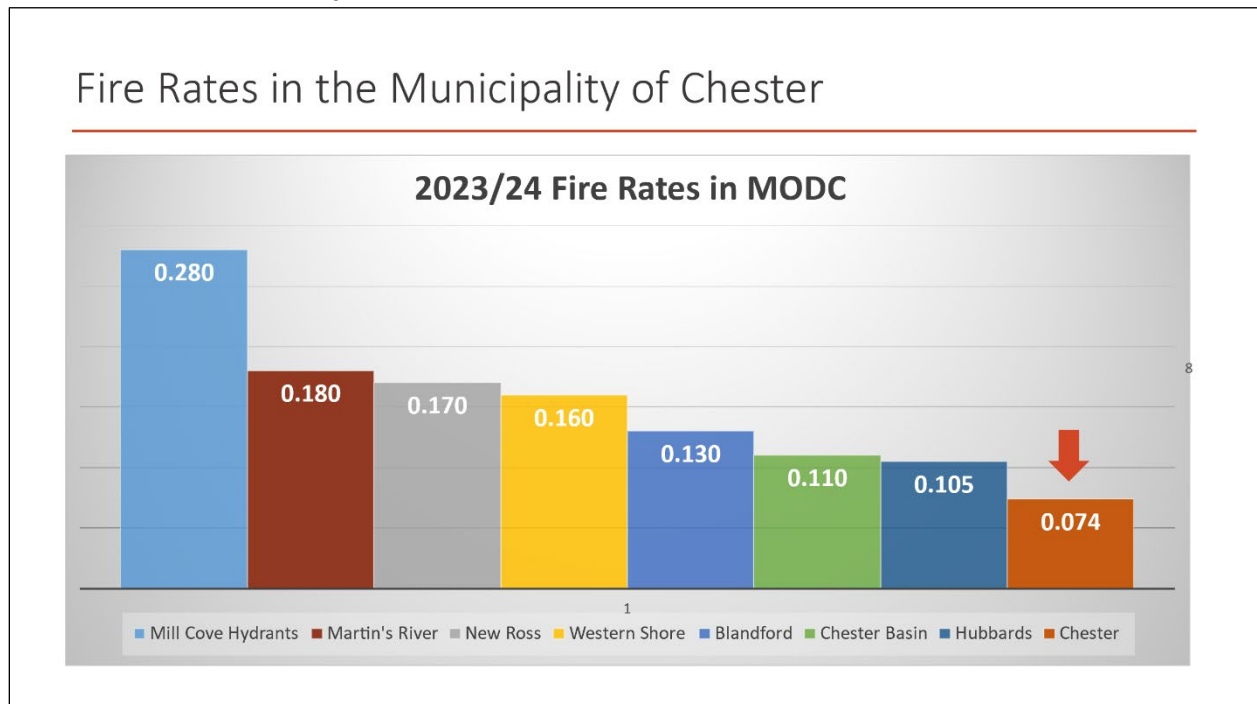
Kirk Collicutt

Good evening, Commissioners and members of the public. My name is Kirk Collicutt, for those whom I have not had the opportunity to meet.

As a longtime resident of Chester, I am honored to have the opportunity to serve on the Chester Fire Services Committee. We have a tremendous group of volunteer firefighters along with outstanding leadership of the Chester Volunteer Fire Department, so it's an honour that I am able to help support these members of our community.

A lot of effort was put into the budget this year to face the increasing pressure on costs and demands of the department, along with planning for the future needs.

Slide 1: Fire Tax Rates 23/24 MODC



- This slide shows the tax rates in the municipality for the year 23/24 that just ended in March.
- These rates range from a high of .280, to a low of .074.
- The .074 is Chester and is the lowest rate in the municipality.

Slide 2: Proposed Fire Rate

Proposed Fire Rate

- Planning considerations:
 - Five and 20-year capital plans are in development (apparatus and equipment)
 - Two trucks need replacement in 2027 (one deferred from 2021) – estimated cost \$1.7M
 - New fire station engineering and pre-design in progress – estimated cost of build \$TBD
 - Increased reserves are needed.
- Maintaining a 0.074 rate would net 10% more revenue than last year, barely keeping pace with exponentially increasing costs only. No new investment for future needs.
- The new rate 0.094 allows for \$187.5K more funds to be invested in reserves (86% of the new revenue from the fire rate increase).
- The new fire rate would still be the lowest in the municipality.

- The new rate of .094 would still be the lowest in the municipality based on last year's rates.
- All fire departments in the municipality are experiencing cost pressures and the need for new equipment, so it's anticipated that some of those areas may also have rate increases for 24/25.

Slide 3: Financial Summary

2024/25 Draft Fire Budget – Revenue / Expenses Summary

Chester Fire Services Committee
2024/25 CVFD Fire Budget - as approved by Committee
Mar 6, 2024

| | Budget 2022/23 <small>(Fire rate 0.0740)</small> | Budget 2023/24 <small>(Fire rate 0.0740)</small> | YTD Actual to Feb 29 2024 <small>(8.33% of year left)</small> | Budget 2024/25 <small>(Fire rate 0.0940)</small> | Notes |
|---|--|--|---|--|-------|
| REVENUE | | | | | |
| Revenues | | | | | |
| 4101 Village Fire Tax | 314,497.26 | 355,670.00 | 356,556.08 | 494,166.65 | 1 |
| 4102 Outside Area Fire Tax | 335,309.76 | 371,568.00 | 373,632.00 | 520,140.54 | 2 |
| 4600 Island Fire Boat Tax | 10,276.75 | 10,548.00 | 10,548.00 | 15,073.09 | 2 |
| Loan from Fire Apparatus Reserve | 710,085.90 | | | | 3 |
| 4210 HST Offset Grant | | 0.00 | 3,377.64 | 0.00 | 3 |
| 4221 CVFD Extraordinary Revenue | | 10,000.00 | 2,500.00 | 0.00 | 3 |
| 3400 Surplus Truck Sale (proceeds to Reserve) | | 0.00 | 40,000.00 | | 3 |
| Total | 1,370,169.67 | 747,786.00 | 786,613.72 | 1,029,380.28 | |
| TOTAL REVENUE | 1,370,169.67 | 747,786.00 | 786,613.72 | 1,029,380.28 | |
| EXPENSES SUMMARY | | | | | |
| Subtotal Operating | 341,645.31 | 373,800.00 | 343,283.21 | 448,412.00 | |
| Subtotal Capital | 827,585.90 | 122,200.00 | 99,323.52 | 148,250.00 | |
| Subtotal Reserves | 200,938.47 | 250,938.47 | 90,938.47 | 432,718.28 | |
| TOTAL EXPENSES | 1,370,169.68 | 746,938.47 | 533,545.20 | 1,029,380.28 | |

Note: The “outside area” will contribute more total dollars in Fire Tax revenue than the Village.

Reserves are approximately split 50% for trucks and 50% for new station.

3 things we want to leave you with:

1. We have an exceptional group of firefighters and great leadership of this department.
2. Our Tax rate of .094 is the lowest rate in the municipality.
3. 86% of the money raised from the new tax rate is going to reserves to build the funds for new trucks, equipment, and a new station.

Thank you.

Schedule 6.0

Chester District Swim Program - Chester Lido
PO Box 147
Chester, NS B0J 1J0
(902) 275-2429

June 17, 2024

Good evening Commissioners, Ladies and Gentlemen:

Another year has flown by and we are getting ready for another summer of swim lessons at the Lido.

The swim program in 2023 was a great success. Brianna MacDonald was our instructor for 2023 and she did a wonderful job. She will not be returning for the summer of 2024 as she is working in her field of study. Our instructor for summer 2024 will be Nevaeh Gaynes from Otter Point.

Last summer we had approximately 50-60 kids per session.

We only have one instructor as they are in short supply. Lifesaving Society expects next summer to have a lot more instructors and they have increased the number of courses available.

We will be offering 3 - 3 week sessions Monday Friday from 9am-12pm and 2pm – 5pm. We try to limit the class sizes to 4- 6 children depending on the ages. This provides better learning, teaching and safety. We have younger children in the shallow area and old children in the deeper area. The cost will be \$60 for each child. Classes start on July 1 and are already filling up.

Last year we raised \$1,500 from a painting done by Michael Heisler. We also received a \$400 donation.

The support for the program has been great as everyone sees the program as a very important part of the community. The funds raised help cover the program overhead and enable us to keep the fees reasonable so all can participate. Looking forward to a great summer and many more to come.

Yours truly,

Darcy Stevens
Chairperson

I move the adoption of this report.