

Minutes

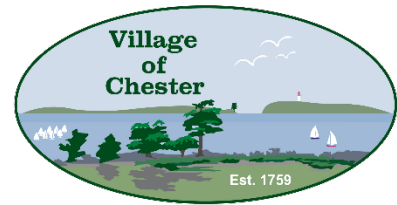
Village Commission Annual General Meeting

Wednesday, June 11, 2025 – 6:30 pm

In-Person & Virtual Meeting

27 Pleasant Street, Chester

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



Present: Geraldine Pauley, Chair
Randall O'Malley, Vice-chair
Laura Mulrooney, Commissioner
Tom Mulrooney, Commissioner
Gloria Nauss, Commissioner

Staff: Heather McCallum, Clerk/Treasurer (C/T)
Maxine Veinot, Recording Secretary

Guests: Councillor Tom Bremner, MODC District 3
Colin MacDonald, Chair, Chester Fire Services Committee (CFSC)
Wilson Fitt, Fire Station Project Director, CFSC
Nancy Hatch, Member, CFSC
Chief Cody Stevens, Chester Volunteer Fire Department
Darcy Hiltz, Chester Swim Program

1.0 Call to Order

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

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 Approval/Amendment of Agenda

Motion #25-048: Commissioner Nauss moved; Commissioner L Mulrooney seconded: That the Agenda of the June 11, 2025 Annual General Meeting be approved as presented.

Motion carried

3.0 Auditor's Report

3.1 2024/25 Financial Statements

Lawrence Lake of Morse Brewster Lake presented the Draft 2024/25 Audit Report and Financial Statements ([Schedule 3.1](#)).

Mr. Lake reviewed the Audit Report and stated that, in the auditor's opinion, the financial statements present fairly in all material respects, the financial position of the Village of Chester, in accordance with the Canadian Public Sector Accounting Standards.

The financial statements prepared on a consolidated basis, and include operating funds, reserve funds and 50% ownership of the Chester Fire Services Committee.

Motion #25-049: Commission Vice-Chair O'Malley moved; Commissioner Nauss seconded: That the Village of Chester Commission approve the 2024/25 Audit Report as submitted by Morse Brewster Lake and authorize the Commission Chair and Clerk/Treasurer to sign the Financial Statements.

Motion carried unanimously.

4.0 New Business

4.1 Approved 2025/26 Village Commission Budget

The Clerk/Treasurer introduced the approved Village budget (v.5 Final), included for information, with an unchanged tax rate of \$0.0777/\$100 of assessment ([Schedule 4.1](#)).

4.2 Annual Review of Reimbursement Policy

The Village Commission re-affirmed the 2024 policy on May 21, 2025, with no changes except the Provincial mileage rate as permitted by the policy, on May 21, 2025. Included for information ([Schedule 4.2](#)).

4.3 Annual Review of Hospitality Policy

The Village Commission re-affirmed the 2024 policy on May 21, 2025, with no changes. Included for information ([Schedule 4](#)).

5.0 Reports

5.1 Chair's 2024/25 Report

Chair Pauley submitted her overview report of the previous fiscal year ([Schedule 5.1](#)).

Chair Pauley stated the transition of the the Fire Department oversight to a new corporate body – the Chester Fire Services Committee – took place in 2024-25.

Accessibility Act compliance is being worked on with the help of several grants (public washrooms and Lido Pool) received from governments.

The outer wall repairs at the Lido Pool have been completed.

The Commission is working on being more visible to the electors and also building on the relationship with the Municipality of Chester.

Chair Pauley was please to report that work has begun on the Strategic Planning for the Village.

5.2 Clerk/Treasurer's 2024/25 Report

C/T McCallum submitted her overview report of the previous fiscal year ([Schedule 5.2](#)).

Clerk/Treasurer stated that the 2025 election was to be for two Commission seats. However, there were two nominations received for the two seats, and therefore they were elected by acclamation and there will not be election days. Welcome back to Randall O'Malley and Laura Mulrooney.

The Village staff continue to support the Chester Fire Services Committee in management and administration. This arrangement was recently renewed.

5.3 Chester District Swim Program 2024 Report

Darcy Stevens provided a 2024 report for information ([Schedule 5.3](#)).

5.4 Chester Fire Services Committee 2024/25 Report

A 2024/25 overview report from Chief Cody Stevens of the Chester Volunteer Fire Department was provided for information ([Schedule 5.4](#)).

Chief Stevens reported that there were 295 emergency calls received in 2024 and that training events were held many times throughout the year with and without neighbouring fire departments.

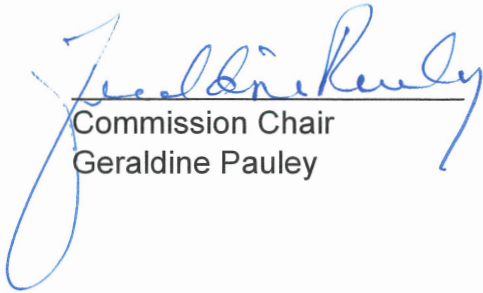
Chief Stevens was pleased to report the possibility of a ladder truck being purchased and shared amongst the Municipality's fire departments.

6.0 Public Forum


Commissioner L Mulrooney (who works with newcomers to Nova Scotia) asked Darcy Stevens if there were any of Chester's new Canadians in the swim program: Ms. Stevens reported that two were enrolled to date.

7.0 Adjournment

There being no further business, the Annual General Meeting was adjourned at 6:55 pm.



Commission Chair
Geraldine Pauley



Clerk/Treasurer
Heather McCallum

Draft

Village of Chester
Chester, Nova Scotia

Financial Statements
March 31, 2025

Draft

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Morse Brewster Lake

Chartered Professional Accountants

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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, 2025, 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, 2025, 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.

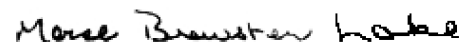
Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

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Village of Chester
Consolidated Financial Statements
Year Ended March 31, 2025

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

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Village of Chester Consolidated Statement of Financial Activities

Year Ended March 31, 2025

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
Revenue			
Taxation	\$ 408,476	\$ 403,068	\$ 1,122,662
Transfers from other governments	2,400	4,256	4,792
Capital Grants	250,000	159,604	-
Managements fees & rent CFSC	-	44,010	-
Chester Fire Services Committee	-	522,012	523,372
Gain (loss) on disposal of assets	-	-	(108,434)
Interest earned	-	29,125	36,781
Rental income	23,875	23,473	23,473
Other	<u>1,710</u>	<u>6,646</u>	<u>63,914</u>
	<u>686,461</u>	<u>1,192,194</u>	<u>1,666,560</u>
Expenditures			
General government services (page 13)	191,835	217,935	171,843
Crossing Guard	11,500	11,451	9,562
Street lighting	22,925	7,757	8,177
Fire protection (page 14)	-	-	383,878
Beautification and clean up (page 13)	74,310	64,099	67,762
EMC - rental expense	9,960	8,941	8,264
Fire boat	-	-	4,262
Interest on long term debt	-	-	839
Chester Fire Services Committee expenses	-	199,216	-
Writedown of assets	-	5,000	-
Jib lot - operating expenses	2,300	3,023	2,078
Amortization	100,193	100,193	275,913
Lido pool and washrooms (page 13)	80,400	81,800	55,911
Donation to Chester Fire Services Committee	-	-	1,046,745
	<u>493,423</u>	<u>699,415</u>	<u>2,035,234</u>
Annual Surplus (Deficit)	<u>\$ 193,038</u>	<u>\$ 492,779</u>	<u>\$ (368,674)</u>

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Village of Chester

Consolidated Statement of Financial Position

March 31, 2025

	<u>2025</u>	<u>2024</u>
Financial Assets		
Current		
Cash -operating	\$ 459,372	\$ 808,891
Cash -reserves (page 15)	2,758	37,143
Short term investments (page 15)	1,067,347	938,230
HST recoverable	51,861	27,263
Receivable - Chester Fire Services Committee	2,930	504,757
Receivables	<u>260,512</u>	<u>28,745</u>
	<u>1,844,780</u>	<u>2,345,029</u>
Financial Liabilities		
Current		
Payables and accruals	59,770	26,487
Payable - Chester Fire Services Committee	-	1,009,515
Government remittances payable	3,178	3,476
Deferred revenue	<u>352,396</u>	<u>250,000</u>
	<u>415,344</u>	<u>1,289,478</u>
Net Financial Assets	<u>1,429,436</u>	<u>1,055,551</u>
Non-Financial Assets		
Prepaid expenses	25,479	39,705
Property and Equipment (note 2)	<u>2,480,764</u>	<u>2,347,644</u>
	<u>2,506,243</u>	<u>2,387,349</u>
	<u>\$ 3,935,679</u>	<u>\$ 3,442,900</u>
Accumulated Surplus		
Reserve Funds (page 15)	\$ 1,064,662	\$ 304,872
Investment in Capital Assets (note 3)	2,480,764	2,347,642
Surplus (note 4)	<u>390,253</u>	<u>790,386</u>
	<u>\$ 3,935,679</u>	<u>\$ 3,442,900</u>

On behalf of the Village of Chester

_____, Chairperson _____, Commissioner

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Village of Chester

Consolidated Statement of Changes in Net Financial Assets

Year Ended March 31, 2025

	2025 <u>Budget</u>	2025 <u>Actual</u>	2024 <u>Actual</u>
Annual Surplus (Deficit)	\$ 193,038	\$ 492,779	\$ (368,674)
Add (Deduct):			
Acquisition of tangible capital assets	(328,980)	(238,315)	(153,822)
Amortization of tangible capital assets	100,193	100,193	275,913
Write down of assets	-	5,000	-
Loss on disposal of tangible capital assets	-	-	148,435
Use of prepaids assets	<u>-</u>	<u>14,228</u>	<u>(14,789)</u>
Decrease in Net Financial Assets	\$ <u><u>(35,749)</u></u>	373,885	(112,937)
Net Financial Assets, beginning of year		<u>1,055,551</u>	<u>1,168,488</u>
Net Financial Assets, end of year		\$ <u><u>1,429,436</u></u>	\$ <u><u>1,055,551</u></u>

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Village of Chester

Consolidated Statement of Changes in Financial Position

Year Ended March 31, 2025

	<u>2025</u>	<u>2024</u>
Cash flow from operating activities:		
Annual surplus	\$ 492,779	\$ (368,674)
Write down of assets	5,000	-
Amortization	100,193	275,913
Loss (Gain) on disposal of tangible capital assets	-	108,435
Change in		
Accounts receivable	245,462	(268,642)
Prepaid	14,228	(14,789)
Payables and accruals	(976,529)	1,016,763
Deferred revenue	<u>102,396</u>	<u>100,000</u>
	<u>(16,471)</u>	<u>849,006</u>
Cash flow from investing activities:		
Proceeds on sale of assets	-	40,000
Purchase of investments	(1,067,349)	(938,231)
Proceeds on sale of investments	938,231	829,998
Purchase of tangible capital assets	<u>(238,315)</u>	<u>(153,822)</u>
	<u>(367,433)</u>	<u>(222,055)</u>
Cash (Decrease) Increase	(383,904)	626,951
Cash and Equivalencies, beginning of year	<u>846,034</u>	<u>219,083</u>
Cash and Equivalencies, end of year	<u>\$ 462,130</u>	<u>\$ 846,034</u>
Represented By:		
Cash -operating	\$ 459,372	\$ 808,891
Cash -reserves	<u>2,758</u>	<u>37,143</u>
	<u>\$ 462,130</u>	<u>\$ 846,034</u>

Village of Chester Notes to Financial Statements

March 31, 2025

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, 2025

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, 2025

2. Tangible Capital Assets

	Cost Opening	Additions	Disposals	Write Downs	Cost Closing	Amortization	Accum Amort	Net Book Value
Village								
Land	\$ 829,875	\$ -	\$ -	\$ -	\$ 829,875	\$ -	\$ -	\$ 829,875
Land improvements	63,357	-	-	-	63,357	3,168	42,785	20,572
Buildings	739,949	-	-	-	739,949	13,751	414,370	325,579
Streets lights	184,263	10,298	-	-	194,561	7,782	102,224	92,337
Machinery & equipment	89,366	9,748	-	-	99,115	2,625	85,566	13,549
Lido pool	<u>429,442</u>	<u>129,856</u>	<u>-</u>	<u>-</u>	<u>559,298</u>	<u>27,965</u>	<u>217,869</u>	<u>341,429</u>
	<u>\$ 2,336,252</u>	<u>\$ 149,902</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,486,155</u>	<u>\$ 55,291</u>	<u>\$ 862,814</u>	<u>\$ 1,623,341</u>
Chester Fire Services Committee								
Fire Equipment	<u>818,912</u>	<u>88,413</u>	<u>-</u>	<u>(5,000)</u>	<u>902,325</u>	<u>44,902</u>	<u>44,902</u>	<u>857,423</u>
	<u>\$ 3,155,164</u>	<u>\$ 238,315</u>	<u>\$ -</u>	<u>\$ (5,000)</u>	<u>\$ 3,388,479</u>	<u>\$ 100,193</u>	<u>\$ 907,716</u>	<u>\$ 2,480,764</u>

3. Investment In Capital Assets

	<u>2025</u>	<u>2024</u>
Village of Chester		
Balance, beginning of year	\$ 1,528,730	\$ 2,568,069
Add (deduct):		
Other principal repayments	-	50,099
Contributions from reserves	10,298	153,821
Loss on disposal of assets	-	(967,346)
Accessibility Grant	139,604	-
Amortization	<u>(55,291)</u>	<u>(275,913)</u>
Balance, end of year	<u>1,623,341</u>	<u>1,528,730</u>
Chester Fire Services Committee		
Balance, beginning of year	818,912	-
Amortization	(44,902)	-
Capital Grants	20,000	-
Writedown of assets	(5,000)	-
Capital from reserves	<u>68,413</u>	<u>-</u>
Balance, end of year	<u>857,423</u>	<u>818,912</u>
Total Investment in Capital Assets	<u>\$ 2,480,764</u>	<u>\$ 2,442,253</u>

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Village of Chester

Notes to Financial Statements

March 31, 2025

4. Accumulated Net Assets	<u>2025</u>	<u>2024</u>
Net Assets, beginning of year	\$ 790,386	\$ 291,773
Add (deduct):		
Annual surplus - Village	45,048	(24,759)
Annual surplus - Chester Fire Services Committee	<u>(445,181)</u>	<u>523,372</u>
Net Assets, end of year	<u><u>\$ 390,253</u></u>	<u><u>\$ 790,386</u></u>

5. Other Matters

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

Commissioners	Compensation	Expenses	Total
Hatch, Nancy	\$ 481	\$ -	\$ 481
O'Malley, Randall	2,164	-	-
Nauss, Gloria	2,164	-	2,164
Mulrooney, Thomas	1,683	982	2,665
Mulrooney, Laura	2,164	-	-
Pauley, Geraldine	2,164	80	2,244
Staff			
McCallum, Heather (Clerk/Treas.)	<u>74,313</u>	<u>1,211</u>	<u>75,524</u>
	<u><u>\$ 85,133</u></u>	<u><u>\$ 2,273</u></u>	<u><u>\$ 83,078</u></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	43,231
Acquisition of tangible capital assets	328,980
Less amortization	(100,193)
Transfer from reserve	<u>(78,980)</u>
Revised net surplus	<u><u>\$ 193,038</u></u>

Village of Chester

Notes to Financial Statements

March 31, 2025

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.

8. Chester Fire Services Committee

In March 2024 the Village 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, 2025

	2025 <u>Budget</u>	2025 <u>Actual</u>	2024 <u>Actual</u>
General Government Services			
Commission honorariums	\$ 10,820	\$ 11,167	\$ 10,701
Advertising	2,000	549	1,777
Miscellaneous expenses	8,030	5,835	3,810
Elections expenses	2,625	506	-
Consultants	3,000	-	-
Salaries and benefits	85,110	127,923	81,985
Office supplies	9,350	9,952	12,264
Insurance	26,800	27,882	27,945
Property tax exemptions	8,000	-	5,360
Professional services	7,200	5,319	4,819
Rent	16,000	14,634	15,357
Telephone	2,200	2,357	2,151
Travel and training	4,000	2,463	2,034
Website and IT support	6,700	9,348	3,640
	<u>\$ 191,835</u>	<u>\$ 217,935</u>	<u>\$ 171,843</u>
Lido Pool			
Salaries wages and benefits	\$ 27,100	\$ 28,161	\$ 19,764
Public washrooms	15,000	12,435	11,338
Maintenance and operations	32,000	36,064	19,513
Insurance	5,100	3,980	4,176
Taxes	1,200	1,160	1,120
	<u>\$ 80,400</u>	<u>\$ 81,800</u>	<u>\$ 55,911</u>
Seasonal and Public Works			
Flowers and wreaths	\$ 38,000	\$ 27,949	\$ 26,230
Garbage collections	22,310	20,266	28,053
Property maintenance	4,000	5,884	3,979
Celebrations	10,000	10,000	9,500
	<u>\$ 74,310</u>	<u>\$ 64,099</u>	<u>\$ 67,762</u>

Draft

Village of Chester

Schedules to Statement of Operations

Year Ended March 31, 2025

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
Fire Protective Services			
Fire fighting force			
Insurance - firefighters	\$ -	\$ -	\$ 14,571
Salaries and benefits	-	-	31,535
Honorarium - firefighters	-	-	50,000
Training	-	-	27,435
Grant in lieu of fundraising	-	-	15,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,541</u>
Fire station			
Taxes	\$ -	\$ -	\$ 1,697
Lights and utilities	-	-	17,717
Maintenance	-	-	15,184
Waste removal	-	-	6,391
Janitorial	-	-	2,271
Insurance	-	-	7,655
Alarm system and telephone	-	-	7,294
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,209</u>
Fire fighting equipment			
Gasoline, diesel fuel and oil	\$ -	-	9,835
Vehicle maintenance	-	-	76,187
Equipment maintenance	-	-	12,251
Leased radios and pagers	-	-	20,842
Insurance	-	-	18,795
Replacements	-	-	18,486
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156,396</u>
Other			
Firefighter's banquet	\$ -	\$ -	\$ 153
Office supplies	-	-	1,866
Bursary	-	-	1,500
Uniforms	-	-	231
Small tool and supplies	-	-	11,984
Professional fees	-	-	6,538
Fire Services Committee	-	-	8,460
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,732</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383,878</u>

Draft

Village of Chester

Statement of Reserve Funds

Statement of Financial Position

March 31, 2025

	Building Reserve	CFSC Reserve	Lido Pool Reserve	Operating Reserve	Utilities Reserve	Equipment Reserve	2025 Total	2024 Total
Assets								
Cash	\$ -	\$ 2,758	\$ -	\$ -	\$ -	\$ -	\$ 2,758	\$ 37,143
Accounts								
Receivable	\$ 431	\$ 11,670	\$ 3,119	\$ 1,232	\$ 565	\$ -	\$ 17,017	\$ 27,248
GIC (2.25-4.75%, due May - Oct 2025)	27,808	699,564	191,478	84,566	41,471	-	1,044,887	938,231
Due from Operating	-	-	-	-	-	-	-	66,157
Liabilities								
Due to Chester Fire Services Committee (CFSC)								
	-	-	-	-	-	-	-	(763,907)
	<u>\$28,239</u>	<u>\$ 713,992</u>	<u>\$ 194,597</u>	<u>\$ 85,798</u>	<u>\$ 42,036</u>	<u>\$ -</u>	<u>\$ 1,064,662</u>	<u>\$ 304,872</u>
Reserves	<u>\$28,239</u>	<u>\$ 713,992</u>	<u>\$ 194,597</u>	<u>\$ 85,798</u>	<u>\$ 42,036</u>	<u>\$ -</u>	<u>\$ 1,064,662</u>	<u>\$ 304,872</u>

Statement of Changes in Reserves Fund Balances

	Building Reserve	CFSC Reserve	Lido Pool Reserve	Operating Reserve	Utilities Reserve	Equipment Reserve	2025 Total	2024 Total
Balance, beginning of year	\$29,961	\$ -	\$ 158,048	\$ 78,174	\$ 38,689	\$ -	\$ 304,872	\$ 951,732
Interest	853	14,428	6,549	5,693	1,602	-	29,125	36,596
Sale of Truck	-	-	-	-	-	-	-	40,000
Transfer from operating fund	11,300	767,977	30,000	1,931	1,745	10,298	823,251	194,272
Transfer to Operating	(13,875)	-	-	-	-	-	(13,875)	-
	28,239	782,405	194,597	85,798	42,036	10,298	1,143,373	1,222,600
Expenditures								
Transfer to capital fund	-	68,413	-	-	-	10,298	78,711	153,821
Transfer to CFSC	-	-	-	-	-	-	-	763,907
Balance, end of year	<u>\$28,239</u>	<u>\$ 713,992</u>	<u>\$ 194,597</u>	<u>\$ 85,798</u>	<u>\$ 42,036</u>	<u>\$ -</u>	<u>\$ 1,064,662</u>	<u>\$ 304,872</u>

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

CFSC Reserve represents 50% of the reserves of the Chester Fire Services Committee

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 4.1

Village of Chester Commission
 2025/26 Village Budget Draft - SUMMARY
 v. 5 FINAL | May 22, 2025

	Budget 2025/26	Notes	Page
<u>REVENUE SUMMARY</u>			
GENERAL GOV'T / OPERATIONS BUDGET	\$477,167.85	Based 0.0777 property tax revenue (unchanged) + other income	p. 2
CAPITAL BUDGET	\$185,248.86	Federal/Provincial capital grants and Reserve funds only	p. 4
EHS BUILDING BUDGET	\$21,260.00	EMS rental of building income only; no public funds	p. 5
TOTAL REVENUE	\$683,676.71		
<u>EXPENSE SUMMARY</u>			
GENERAL GOV'T / OPERATIONS BUDGET	\$476,414.30	Disbursement of tax revenue + other income is contained here	p. 2-3
CAPITAL BUDGET	\$185,248.86	Lido restoration & Lido/Public Washroom accessibility projects	p. 4
EHS BUILDING BUDGET	\$21,260.00	Operations and maintenance funded from rental income	p. 5
TOTAL EXPENSES	\$682,923.16		
DIFFERENCE (+surplus or -deficit)	753.54	Subject to change as fiscal year progresses	
<u>BUDGET NOTES</u>		Line notes for all three budgets	p. 6-7

Village of Chester Commission
 2025/26 Village Budget - GENERAL GOVERNMENT OPERATIONS BUDGET
 v. 5 FINAL | May 22, 2025

	Prelim. Actual 2024/25 (Unconsolidated)	Budget 2024/25 (Tax rate 0.0777)	Budget 2025/26 (Tax rate 0.0777)	Notes	
REVENUE - General Gov't Operations					
Property Tax Revenue					
4100	Village General Govt Property Tax	406,241.87	408,476.05	413,047.35	1.01
4100	Grants in Lieu (GIL)	744.99	0.00	745.00	1.02
Property Tax Revenue Total		406,986.86	408,476.05	413,792.35	
Other Revenue					
4050	CFSC Management/Admin Income	40,012.63		49,100.00	1.03
4118	CFSC Rent Income	3,997.69		5,005.00	1.04
4116	Eastlink RentalTower	2,479.40	2,615.00	2,615.00	
4201	HST Offset Grant	3,867.92	1,710.00	1,710.00	1.05
4225	Federal Govt Grant (Lifeguards)	5,185.42	2,400.00	4,945.50	1.06
Other Revenue Total		55,543.06	6,725.00	63,375.50	
TOTAL REVENUE		\$462,529.92	\$415,201.05	\$477,167.85	
EXPENSES - General Gov't Operations					
Governance					
5450	Annual General Meeting	511.82	350.00	1,500.00	1.11
5477	Commissioner Honorarium	11,167.20	10,820.00	11,520.00	1.12
5461	Commissioner Meeting Pay	690.28	2,160.00	2,580.00	1.13
5462	Secure Laptop/Tablet(s)			3,335.00	1.14
5431	Low-Income Property Tax Exemptions	2,702.12	5,000.00	4,000.00	1.15
5432	Non-Profit Tax Exemptions	1,337.83	3,000.00	2,000.00	1.16
5496	Election Expense	505.57	2,625.00	2,600.00	1.17
Governance Total		16,914.82	23,955.00	27,535.00	
Administration					
5430	Village Office Rent* - VOC portion	14,634.15	16,000.00	15,020.00	1.18
	- CFSC portion	3,997.69		5,005.00	0.01
5428	Village Office Cleaning	3,888.16	4,070.00	3,760.00	1.19
5435	Audit Fees	4,831.35	4,200.00	5,000.00	1.20
5440	Employee Wages* + EI, CPP, WCB	70,612.96	68,000.00	64,635.00	1.21
	- CFSC portion	40,012.63		49,100.00	0.01
5445	Office Supplies & Expenses	3,768.89	4,000.00	4,000.00	
5447	Employment Insurance	3,063.16	2,300.00		1.22
5448	Canada Pension Plan	6,138.00	4,500.00		1.23
5457	Community Newsletter (Quarterly)			4,000.00	1.24
5455	Advertising	549.47	2,000.00	3,000.00	1.25
5460	Membership & Dues	956.84	1,500.00	1,200.00	
5459	ANSV Staff Coordinator - Cost Share			3,500.00	1.26
5465	Training & Travel	2,463.41	4,000.00	5,660.00	1.27
5470	Bank Charges	290.18	300.00	350.00	
5472	Consultants	0.00	3,000.00	3,000.00	
5475	Legal Fees	1,147.15	3,000.00	3,000.00	
5476	Medical Insurance (Telus Health-VOC portion)	8,991.08	6,250.00	7,650.00	1.28
5478	Employee Benefits (RSP)	4,050.00	4,060.00	4,149.30	1.29
5480	Office Phone & Internet	2,356.81	2,200.00	2,400.00	

	Prelim. Actual 2024/25 <i>(Unconsolidated)</i>	Budget 2024/25 <i>(Tax rate 0.0777)</i>	Budget 2025/26 <i>(Tax rate 0.0777)</i>	Notes
5481 IT Support & Website	10,149.88	6,700.00	9,040.00	1.30
5490 Insurance (Liability & Property)	17,667.17	24,300.00	22,000.00	1.31
5492 Cyber Insurance	2,400.00	2,500.00	2,570.00	1.32
5495 Office Equipment & Programs	5,748.53	5,000.00	6,200.00	1.33
Administration Total	207,717.51	167,880.00	224,239.30	
Protection				
5501 Street Lights Power	7,757.03	12,625.00	8,000.00	1.34
5526 Street Lights Maintenance	10,298.21	10,300.00	5,100.00	1.35
5540 Crossing Guards*	10,920.32	11,500.00	16,000.00	1.36
Protection Total	28,975.56	34,425.00	29,100.00	
Beautification				
5565 Flower Baskets	22,689.68	23,000.00	23,530.00	1.37
5570 Wreaths	3,780.25	5,000.00	5,000.00	1.38
5582 Community Celebrations/Grants	10,000.00	10,000.00	10,000.00	
Beautification Total	36,469.93	38,000.00	38,530.00	
Economic Development				
5590 Tourism Attraction Projects	1,478.96	10,000.00	2,500.00	1.39
5595 Visitor Information Center (VIC)			10,000.00	1.40
5591 Highway Directional Signs			4,200.00	1.41
Economic Development Total	1,478.96	10,000.00	16,700.00	
Operations				
5575 Summer Compost Collection	20,266.20	22,310.00	25,985.00	1.42
5585 Property Maintenance/Landscaping	5,884.49	4,000.00	7,720.00	1.43
5960 Public Washroom Operation/Maintenance	12,434.52	15,000.00	14,200.00	1.44
Operations Total	38,585.21	41,310.00	47,905.01	
Jib Lot				
5405 Jib Lot Maintenance	2,253.14	1,500.00	3,000.00	1.45
5407 Jib Lot Fence Removal			3,700.00	1.46
5410 Land Taxes (Waste Collection)	631.39	650.00	650.00	
5415 Water Lot Taxes (Waste Collection)	138.58	150.00	150.00	
Jib Lot Total	3,023.11	2,300.00	7,500.00	
Lido Pool				
5910 Lido Maintenance & Operations	45,811.26	32,000.00	32,750.00	1.47
5925 Lido Insurance	3,980.01	5,100.00	4,800.00	1.48
5935 Life Guard Wages*	26,323.18	25,500.00	32,975.00	1.49
5940 Supervisor/Security (Race Week)	1,838.04	1,600.00	1,880.00	1.50
5945 Lido Taxes (Waste Collection Fee)	1,159.88	1,200.00	1,200.00	
Lido Pool Total	79,112.37	65,400.00	73,605.00	
Reserves (Planned)				
5743 Gen Gov't Operating Reserve Deposit	1,931.05	1,931.05	TBD	1.51
5937 Lido Reserve Deposit	30,000.00	30,000.00	10,000.00	1.53
5742 Utility Reserve Deposit	1,745.00	0.00	1,300.00	1.52
Reserves Total	33,676.05	31,931.05	11,300.00	
TOTAL EXPENSE	\$445,953.52	\$415,201.05	\$476,414.30	

DIFFERENCE (+surplus or -deficit)

753.54

Village of Chester Commission
 2025/26 Village Budget - CAPITAL BUDGET
 v. 5 FINAL | May 22, 2025

	Actual (Prelim) 2024/25 <i>(Unconsolidated)</i>	Budget 2024/25 <i>(Tax rate 0.0777)</i>	Budget 2025/26 <i>(Tax rate 0.0777)</i>	Notes	
REVENUE - Capital					
Revenue Sources					
2200	Deferred Revenue-Provincial Grant (CCTH)	123,703.28	150,000.00	26,296.72	2.01
2200	Deferred Revenue-Federal Grant (EAF)	6,152.86	100,000.00	93,847.14	2.02
4223	Provincial Grant (GRID)			TBD	2.03
4170	Transfer from Lido Reserve	0.00	65,105.00	65,105.00	2.04
	Revenue Total	129,856.14	315,105.00	185,248.86	
TOTAL REVENUE		\$129,856.14	\$315,105.00	\$185,248.86	
EXPENSES - Capital					
Capital Projects					
5915	Lido Capital Repairs	123,703.28	150,000.00	26,296.72	2.05
5916	Lido/Washroom Accessibility Retrofit	6,152.86	165,105.00	158,952.14	2.06
5916	Lido Facility Accessible Entrance			TBD	2.07
	Capital Projects Total	129,856.14	315,105.00	185,248.86	
TOTAL EXPENSE		\$129,856.14	\$315,105.00	\$185,248.86	
DIFFERENCE (+surplus or -deficit)				0.00	

Village of Chester Commission
 2025/26 Village Budget Draft - EMC BUILDING BUDGET
 v. 5 FINAL | May 22, 2025

	Actual (Prelim) 2024/25 <i>(Unconsolidated)</i>	Budget 2024/25 <i>(Tax rate 0.0777)</i>	Budget 2025/26 <i>(Tax rate 0.0777)</i>	Notes	
REVENUE - EMC Building					
Revenue Sources					
4110	Rental income - EMC	20,993.28	21,260.00	21,260.00	3.01
4180	Transfer from EHS Reserve	13,875.00	13,875.00		
	Revenue Total	34,868.28	35,135.00	21,260.00	
<hr/>					
	TOTAL REVENUE	\$34,868.28	\$35,135.00	\$21,260.00	
<hr/>					
EXPENSES - EMC Building					
EMC Building					
5705	EMC Maintenance & Repairs	2,640.37	3,500.00	8,500.00	3.05 3.06
5710	EMC Insurance	1,151.76	1,200.00	1,250.00	3.07
5715	EMC Taxes (Property & Waste)	5,149.30	5,260.00	5,270.00	
	EMC Building Total	8,941.43	9,960.00	15,020.00	
<hr/>					
Reserves (Planned)					
5720	EMS Reserve Deposit	11,300.00	11,300.00	6,240.00	3.08
	Reserves Total	11,300.00	11,300.00	6,240.00	
<hr/>					
Capital Projects					
5709	EMC Roof Replacement	12,042.13	13,875.00		3.09
	Capital Projects Total	12,042.13	13,875.00	0.00	
<hr/>					
	TOTAL EXPENSE	\$32,283.56	\$35,135.00	\$21,260.00	
<hr/>					
	DIFFERENCE (+surplus or -deficit)			0.00	

Village of Chester Commission
2025/26 Village Budget - NOTES
v. 5 FINAL | May 22, 2025

GENERAL GOVERNMENT / OPERATIONS BUDGET

- 1.01 2025 preliminary property assessments provided by Municipality (subject to appeals); minus 2024/25 overpayment \$6,353.09.
- 1.02 Grants in Lieu of property tax: Federal government, Provincial government, and NS Power properties in the Village.
- 1.03 The Village invoices Chester Fire Services Committee for management and administration: 40% Clerk/Treasurer and 50% Admin Assistant.
- 1.04 The Village invoices Chester Fire Services Committee for 25% of office rent to cover use of meeting space, equipment, supplies, etc.
- 1.05 Provincial grant based on spend two fiscal years past; award variable depends on the number of applicants and funding pool. Estimate based on half of last year's grant.
- 1.06 Canada Summer Jobs grant for two 2025 Lido Pool lifeguards successful.

- 1.10 The 2024 Nova Scotia Annual Consumer Price Index (CPI) 2.3% - this is tracked throughout.
- 1.11 Based on actual cost in 2024 and adding a notice flyer mailout to improve reach.
- 1.12 Increased by CPI; includes WCB.
- 1.13 Increased by CPI to \$61.40; based on 3 external committees' monthly meetings and annual workshops.
- 1.14 Village-owned secure tablets for Commissioner use (Android x2), and replacement laptop for Clerk/Treasurer.
- 1.15 Reduced projection a based on previous uptake to date.
- 1.16 Reduced projection a based on previous uptake to date.
- 1.17 Based on 2022 actual costs plus CPI - two seats are up for election this year.
- 1.18 Showing 100% of rent costs (3-year lease 22-25). 2025 cost is \$1,591.35 + payable HST = \$1,668.69/month total. Cost shared with Chester Fire Services Committee: 2025 VOC portion is 75% (\$15,020); CFSC portion is 25% (\$5,005).
- 1.19 Commercial cleaning service (Inside Out) 2025 rate.
- 1.20 Restored to previous level based on use.
- 1.21 Showing 100% of salaries. Includes CPI salary increases for staff and 2025 WCB, EI, and CPP payments. Cost shared with the Chester Fire Services Committee: 2025 VOC portion is 60% Clerk/Treasurer + 50% Admin Assistant (\$64,635); CFSC portion is 40% Clerk/Treasurer + 50% Admin Assistant (\$49,100).
- 1.22 Moved to include Employment Insurance (EI) in all wage lines: Employees, Crossing Guards, Summer Students/Lifeguards.
- 1.23 Moved to include Canada Pension Plan (CPP) in all wage lines: Employees, Crossing Guards, Summer Students/Lifeguards.
- 1.24 NEW quarterly print newsletter; based on printing and Post Office distribution (x4). Writing is in-house.
- 1.25 Increased to allow for one notice flyer distribution.
- 1.26 Placeholder until funding model comes from the Association of Nova Scotia Villages (ANSV)..
- 1.27 Includes estimated costs for the Clerk/Treasurer and 5 Commissioners to attend the 2025 ANSV Conference.
- 1.28 Based on quoted rate effective April 1 2025; 60% employer portion. Employee portion comes off payroll.
- 1.29 6% RSP per Clerk/Treasurer contract.
- 1.30 Incl. AMANS website fees and re-design of site; IT back-end management & security
- 1.31 Projected increase by 7% (minus Fire Station property premium billed to Chester Fire Services Committee).
- 1.32 Projected increase by 7%.
- 1.33 Based on 2024 actuals estimate plus CPI; significant inflation in this area. Incl. software licenses for Adobe, Canva, etc.
- 1.34 Reduced from 2024 erroneous power rate increase.
- 1.35 Quotation for replacement purchase of 2 remaining decorative fixtures; installation of 1.
- 1.36 Increased by CPI (\$17.45/hr) + 6% vacation pay; incl. vacation pay, WCB, EI, and CPP.
- 1.37 Incl. 75 hanging flower baskets + CPI; investigating a combination of hanging baskets and planters for next year (to be determined).
- 1.38 Incl. 50 holiday wreaths.
- 1.39 Fund for promotional premiums and marketing opportunities.

- 1.40 Includes train station facility rental \$3,700/year; and allowance for insurance, sign, furnishings, office equipment, visitor materials. Summer staff \$3.5K portion of expected cost share from Municipality.
- 1.41 Placeholder for two replacement Highway 3 directional signs to Village.
- 1.42 Per cost estimate for 14 weeks (Jun 15-Sep 20) supplementary collection \$17,780; includes fuel surcharge 40% (changeable) + payable HST.
- 1.43 Increase based on previous year actual + CPI and replacement 3-stream waste bin \$1,700.
- 1.44 Based on previous year actual + CPI and roof insulation \$1,430.
- 1.45 Increase based on actual last year + CPI and a placeholder for filling post holes (see note 1.48).
- 1.46 Cost for removal of existing picket fence. Filling post holes left behind is not included.
- 1.47 Typical operations costs + CPI; addition of pool chemical shed and replacement of awning fabric.
- 1.48 2024 actual + 7% insurance increase rate.
- 1.49 Based on full staffing with 50¢/hr increase, and incl. vacation pay, WCB, EI, and CPP. Awaiting news of Canada Summer Jobs grant to offset some of the cost.
- 1.50 Based on 2024 actual (travel fees now applicable) + CPI; organized through the Chester Yacht Club.
- 1.51 Amount to be determined post-audit. This deposit comes from previous year's operating surplus, if any.
- 1.52 Per Reserve Funds & Investment Policy, figure is approx. 10% of streetlight spend; transferred in final month of fiscal year.
- 1.53 Reduced from usual to accommodate increased operational cost. (Reserve Fund & Investment Policy required \$30,000 or as directed by Commission.) Funds transferred in final month of fiscal year.

CAPITAL BUDGET

- 2.01 Communities, Culture, Tourism & Heritage grant for Lido Pool capital repairs received in 2023 and extended. Most work completed in Fall 2024; final part to come in May 2025. Closeout report to CCTH due Jul 15, 2025.
- 2.02 Federal "Enabling Accessibility Fund" grant for Lido Pool and Public Washroom accessibility retrofits received in 2023 and extended. Work scheduled to take place in 2025. Closeout report due 30 days after completion.
- 2.03 Municipal Affairs "Growth & Renewal for Infrastructure Development Program" awarded in 2025 for final phase of Lido Pool accessibility retrofits. Grant covers 50% of project up to a maximum of \$242,000. Actual spend TBD.
- 2.04 \$65,105 contribution req from Enabling Accessibility Fund granter. Subject to change: may adjust to match actual cost.
- 2.05 2024/25 Final piece of the work to take place in Spring 2025: interior wall repairs, sanding, and coating.
- 2.06 Phase 1 Public Washroom accessibility retrofits and Phase 3 pool deck ramp into Lido water & accessories. Pricing based on Class D estimate. Subject to change when RFPs awarded with Class A costs in April.
- 2.07 Phase 2 access from parking lot to pool deck - Class D \$350K + contingency; firm costs required through a public request for proposals process. Actual spend TBD.

EMC BUILDING BUDGET

- 3.01 Contract (2018-28) indicates same rent figure for duration: \$1,749.44/month.
- 3.05 Operations funded by rental income only; no tax revenue dollars.
- 3.06 Regular maintenance level with additional \$5K for exterior painting.
- 3.07 2024 actual + 7% insurance increase rate.
- 3.08 Per the Reserve Funds & Investment Policy, any operational surplus goes to EHS Reserve for future needs; transferred in the final month of fiscal year.
- 3.09 No capital work required at this time.

Schedule 4.1 Addendum

**Annual Public Meeting
Comments on 2025/26 Budget
June 11, 2025**

2025/26 Budget, tax rates and exemptions

Village of Chester Commission 2025/26 Village Budget Draft - SUMMARY v. 5 FINAL May 22, 2025			
	Budget 2025/26	Notes	Page
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BUDGET NOTES		Line notes for all three budgets	p. 6-7

- The 2025/26 **Village Budget**, passed on May 21, 2025, includes anticipated inflation-driven cost increases based on the 2024 Nova Scotia CPI of 2.3%.
- As per last year, the 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). This is to improve clarity and transparency.
- The Commission has held the General Government **Tax rate** in 2025/26 to the same rate as it has been for the past eight years, **\$0.0777/\$100** of assessment.
- For 2025/26, the Village’s total **preliminary property assessment** of \$502,370,500 Residential and \$37,398,400 Commercial (+2.6% over last year) provides a projected General Government revenue of \$419,400 minus a 2024/25 overpayment of \$6,359 for a total property tax revenue of **\$413,047** (+1.28% over last year).
- To better support low-income residents in the Village, the Commission again raised exemption amounts by CPI. An application form is available from the Village or from the Municipal office. The Village also offers exemptions to eligible non-profit organizations.



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/government/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 (2025)**

Name: _____

Date(s) of Function: _____

Function: _____

Travel: _____ km x \$0.5932 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 (2025)

Name: _____

Date(s) of Function: _____

Function: _____

TRAVEL	Quantity	Rate	Cost	Subtotal
Mileage	km	\$0.5932	\$	\$
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)

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.

Approved: Jun 18, 2024	Motion # 24-047
Amended:	Motion #

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



Clerk/Treasurer

Jun 19, 2024

Date

Schedule 5.1

Annual Report by the Chair of the Village of Chester Commission For the fiscal year 2024-25 (1 April 2024 to 31 March 2025)

Introduction

The **Village of Chester Commission (VOC or Commission)** administers many programs & services for the electors of the village. Among these services are the extra summer compost pickup, the village streetlights, the Lido pool & public washrooms, the beautification program of summer flower hanging baskets and winter wreaths, the crossing guards at the schools, and many other small and large programs to improve the lives of our citizens. We had a few substantive projects in 2024-25 that deserve special mention.

Fire Department / Chester Fire Services Committee

The Village of Chester Commission remains deeply committed to supporting the dedicated individuals who volunteer their time and expertise as members of the Chester Volunteer Fire Department. As an elected body, we continue to view this support as one of our most vital and enduring responsibilities to the community.

The 2024–2025 fiscal year marked a significant milestone in the governance of fire services within our community. During this period, the administration of the Chester Fire Department transitioned from being solely under the authority of the Village of Chester Commission to the newly established **Chester Fire Services Committee (CFSC)**. This transition reflects a broader, collaborative approach to fire service governance and delivery.

The CFSC advanced expeditiously throughout the fiscal year, culminating in its formal recognition as a public sector corporate body under the Municipal Government Act. This development represents a foundational shift in the structure and oversight of fire services, designed to ensure long-term sustainability, accountability, and service excellence.

The Chester Fire Services Committee is composed of two (2) members appointed by the Village of Chester Commission, and two (2) members appointed by the Municipality of Chester. They are a self-governing body, responsible for the administration of and operational requirements for the Chester Volunteer Fire Department. Although operationally independent, they are fiscally responsible under the umbrella of both the Municipality and Commission.

Administrative and financial protocols have now been formalized between the Village of Chester Commission, the Municipality of Chester, and the Chester Fire Services Committee. Both the Commission and the Municipality approve or modify an appropriate “fire rate” recommended by the CFSC during their annual property tax assessment dedicated to financially support the fire department’s operations. At present, the Commission continues to provide both administrative support and a physical operating location for the CFSC, subject to the Committee’s ongoing satisfaction with the terms of the agreement.

The ownership of the fire department’s assets are now jointly held by the Village of Chester Commission and the Municipality of Chester, reflecting a shared responsibility for the provision and stewardship of fire protection services.

Accessibility Requirements

The Commission, as an elected government under the NS Municipal Government Act, has certain obligations to improve accessibility within its jurisdiction. To this end, the Commission is a member of the Lunenburg County Accessibility Advisory Committee to ensure a full understanding of the issues involved.

The 2024-25 fiscal year saw the successful acquisition of several grants to implement accessibility measures for the public washrooms and the Lido. The work supported by these grants will be completed during the 2025-26 fiscal year. Projects include the provision of an accessible parking space, as well as retrofitting the only public washroom in the Village. In addition, a ramp will be built to accommodate ease of access to the Lido.

The VOC Commission will continue to assess current levels of accessibility within its jurisdiction and proceed with improved accessibility where appropriate.

Lido Pool Major Repair

The outer wall of the Lido Pool was deteriorating to such an extent that keeping the pool filled and the necessary sanitary conditions at required standards became more and more difficult. The condition became so poor that there was a chance we might lose the pool. Fortunately, the Commission applied for and received a grant to repair the wall. This work was mostly completed during the 2024-25 year. The pool is now available to safely serve our citizens and visitors for many years to come.

Conclusion

Although we continued to provide the many traditional programs and services offered by the Village of Chester, the 2024-25 year was dominated by the formal transition of the Chester Volunteer Fire Department administration from the Commission to the Chester Fire Services Committee. The support and well being of the incredible men and women of the Chester Volunteer Fire Department is, and will continue to be, a core objective of the Commission.

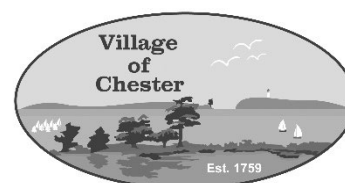
Two priorities became clear to Commissioners during the 2024-25 fiscal year. First, that we must work to make the programs and services provided by the village more visible to the citizens. Second, partnership with the Municipality for certain programming makes sense, and should be explored in future. The Commission will make these two objectives the “mission priority” for the 2025-26 fiscal year. The Village of Chester Commission looks forward to a productive and engaging 2025-25 fiscal year, in the service of the electors of the Village of Chester.

Respectfully submitted,

Geraldine Pauley, Chair, the Village of Chester Commission

Schedule 5.2

Village of Chester Commission Annual General Meeting Clerk/Treasurer 2024/25 Report June 11, 2025



Village Services

Below is an overview of Village Services provided in 2024/25.

- Operated the public washrooms from May 1-November 11, 2024, with daily cleaning through the week and twice daily in July-August.
- Operated the Lido Pool from June 29-August 30, 2024 – we had a much more successful year with staffing and did not require non-operational days.
- Substantial outer wall repairs were completed at the Lido after the swim season, as well as planning for accessibility retrofits for both the Lido and Public Washroom.
- Weekly green-bin collection services were provided during the summer season mid-June to mid-September, and extra garbage pick-up around the waterfront – Lido, public washroom, Freda’s Beach, public wharf.
- Operated all the streetlights in the Village and completed further repairs to the heritage-style lights near the ferry Wharf.
- Provided seasonal beautification of our main streets with flower baskets and holiday wreaths.
- Provided community grants to five local organizations holding public events.
- Provided school crossing guards for the Chester District School crossing area on Duke Street.
- Provided on-site security at the pool overnight during Chester Race week.
- 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 station. 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 until the discontinuation of the program in the fall of 2024.
- In my capacity as Clerk/Treasurer I served the public as a Commissioner of Oaths, i.e., 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.

There are additional Village services to come based on the Commission’s strategic plan work, as reported by Chair Pauley. I look forward to helping them come to fruition!

Election

The Village has an annual election cycle, with two Commission seats for a three-year term open this year. At the nomination deadline of 5:00 pm on June 4th there were two candidates for two seats, so both are elected by acclamation – do not come out to vote next week!

A very warm welcome back to Commissioners Laura Mulrooney and Randall O'Malley.

Financial

2024/25: See the Audit Report, conducted by Lawrence Lake of Morse Brewster Lake.

2025/26: See the Village Budget, presented earlier this evening.

Both documents will be posted to the Village website.

- Financial Statements: <https://villageofchesterns.ca/financials.html>
- Village Budget: <https://villageofchesterns.ca/annual-budget.html>

Fire Services

The Chester Fire Services Committee (CFSC) operated smoothly in 2024/25. The CFSC holds its own Annual General Meeting in February each year, and public information meetings as appropriate.

The Committee, similar to a fire commission, is a separate “body corporate”. It is a public sector entity jointly owned 50/50% by the Village and Municipality. It meets the first Wednesday of each month at 5:00 pm at the Village offices and is open to the public. More information is available on its website:

<https://www.chesterfirecommittee.ca/>

Village staff continue to provide administrative, financial, and project support to the Committee and Chester Volunteer Fire Department operations. The initial two-year service designated in the Intermunicipal Fire Services Agreements between the Village and Municipality was recently renewed for another five years.

The annual report provided by the Fire Chief to the CFSC's AGM will be shared next this evening for an overview of fire and emergency services in 2024.

Thank you, and I look forward to a successful 2025/26.

Report completed by:

Heather McCallum, Clerk/Treasurer

Schedule 5.3

***Chester District Swim Program
PO Box 147
Chester, NS
B0J 1J0***

June 11, 2025

Hello Commissioners, Ladies and Gentlemen:

The water safety program at the Chester Lido Pool came to a close on August 30, 2024. Once again the program was very successful. All sessions were well attended with participants from Chester and throughout the Municipality and families that come here in the summer months. Children 6 months and up participated in lessons.

The fees are kept reasonable so that most children can take part. They can enjoy the outdoors, be active and at the same time learn swim and water safety skills. This is very important due to the fact that we live so close to the ocean.

The water safety instructor last summer was Nevaeh Gaynes. Parents were pleased with the program and the instructor did a wonderful job. She is returning this summer.

At the end of our program, we held our annual swim-a-thon and fun day. Businesses in the area donated prizes for the children who took part. Pizzas, drinks and treats were served and games played which everyone enjoyed.

We will be offering three sessions of three weeks each this summer - Lessons are ½ hour Monday to Friday, 9 am to 12 pm and 2pm - 5pm. The cost is \$65 per child. The first session will start on June 30.

I would like to thank everyone for their continued support of the pool and its program. I cannot thank you enough.

I would also like to thank the Commissioners for the upkeep of the Lido. As expressed in the past, the Lido is a very important part of Chester and the Municipality. Where else can you go to gather, watch the kids have lessons and enjoy the beautiful surroundings.

I move the adoption of this report.

Darcy Stevens, Chairperson
Chester District Swim Program

Schedule 5.4



Chester Volunteer Fire Department

Email - info@chesterfd.ca

Station (902)275-5113 - Fax (902)275-2134

Good Evening

The Chester Volunteer Fire Department (CVFD) responded to 295 emergency calls this previous year. The CVFD completed 25 training events, which included hose deployment, wildfire suppression, inshore boat operations, chimney fire operations, medical first response, driver training, ice rescue, Mabec operation, a Regional Emergency Management Organization tabletop operation, and annual live fire training. The CVFD has also started training to be able to respond to a call for swift water rescue and has been working with all our mutual aid partners to achieve a group of qualified trained swimmers.

As you can see from this list it was a busy year responding to emergency calls and training. The dedication of the membership to train to make sure when you call 911 you receive a professional response in your time of need is second to none. We have a great group of volunteers that set aside their lives to help our community. What we ask in return is your continued support to keep this service meeting the needs of the community we serve.

Thank you to Village staff and the Chester Fire Services Committee for all their hard work and help this last year.

Cody Stevens
Fire Chief
Chester Volunteer Fire Department