



**TOWN OF KENTVILLE- OPERATING BUDGET  
2020/2021**

**TOWN OF KENTVILLE  
INDEX- 2020/2021 OPERATING BUDGET**

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**YEAR ONE**

**TOWN OF KENTVILLE  
2020/2021 OPERATING BUDGET-EXPENDITURE  
THE TAX RATES**

	<u>BUDGET</u>		
	\$		
Expenditures	13,480,600		
Revenue: other than by taxation	4,620,500		
Revenue: Mandatory	1,929,300		
		<b>BREAKDOWN</b>	
To be raised by MUNICIPAL TAX	6,930,800	6,930,800	
To be raised for MANDATORY	1,929,300		1,929,300
<b>TOTAL TAX LEVY</b>	<b>8,860,100</b>	6,930,800	1,929,300
Amount by taxes	8,860,100	6,930,800	1,929,300
(Shortfall) Surplus	<u>0</u>	<u>0</u>	<u>0</u>

**TO BALANCE**

	<u>Assessment</u>	<u>2020/2021 Municipal Rate</u> <small>(adjusted for Mandatory)</small>	<u>Municipal Tax Revenue</u>	<u>2020/2021 Mandatory Rate</u>	<u>Mandatory Tax Revenue</u>
Residential	437,403,600	1.0408	4,552,300	0.3700	1,618,600
Commercial	62,904,100	2.9150	1,833,600	0.3700	232,800
Resource	3,111,000	1.0408	32,400	0.3700	11,500
Grants in lieu-Federal					
Commercial	11,833,900	2.9150	344,900	0.3700	43,800
Residential/Resource	532,970	1.0408	5,600	0.3700	2,000
Grants in lieu-Provincial					
Commercial	5,548,230	2.9150	161,700	0.3700	20,500
Resource	29,700	1.0408	300	0.3700	100
	<u>521,363,500</u>		<u>6,930,800</u>		<u>1,929,300</u>
	<small>(net taxable assessment) Schedule B January 16/20</small>				

**TOWN OF KENTVILLE  
COMPARISON OF RATES 19/20 TO 20/21**

		<u>Residential</u>		<u>Commercial</u>
<b>Tax rate 2019/20</b>		1.5370		3.5242
Less: Fire Area rate	2020/21	0.0375		0.0375
Less: Fire Protection rate	2020/21	0.0871		0.0871
Less: Economic development	2020/21	0.0016		0.1046
<b>Rate to aim for (no increase)</b>		<u><b>1.4108</b></u>		<u><b>3.2950</b></u>
Rate achieved to date		<u>1.4108</u>		<u>3.2850</u>
<b>Difference- increase (decrease)</b>		<u>\$ -</u>		<u>\$ (0.01000)</u>
<b>Sample: \$100,000 assessment</b>		<u>Residential</u>		<u>Commercial</u>
		<u>Rates</u>		<u>Rates</u>
Tax	1.4108	1,410.80	3.2850	3,285.00
Fire Area	0.0375	37.50	0.0375	37.50
Fire Protection (hydrant)	0.0871	87.10	0.0871	87.10
Economic development	0.0016	1.60	0.1046	104.60
<b>Total tax payable</b>	<b>1.5370</b>	<u><b>1,537.00</b></u>	<b>3.5142</b>	<u><b>3,514.20</b></u>
Last year	1.5370	<u>1,537.00</u>	3.5242	<u>3,524.20</u>
<b>Increase (decrease) per year</b>	-	<u>-</u>	(0.0100)	<u>(10.00)</u>
<b>Percentage increase</b>		0.0%		-0.3%

**TOWN OF KENTVILLE**  
**2020/2021 OPERATING BUDGET-REVENUE**



	<b>2019/2020 BUDGET</b>	<b>2020/2021 BUDGET</b>	<b>2021/2022 BUDGET</b>	<b>PERCENTAGE VARIANCE</b>	<b>PERCENTAGE VARIANCE</b>
<b>2 TAXES</b>					
Assessable Property	9,523,600	9,809,700	10,031,400	3.0%	2.3%
Special Assessments	8,500	6,800	6,000	-20.0%	-11.8%
Business Property	39,200	38,500	37,500	-1.8%	-2.6%
Other	0	0	0	0.0%	0.0%
	<u>9,571,300</u>	<u>9,855,000</u>	<u>10,074,900</u>	3.0%	2.2%
<b>3 PAYMENTS IN LIEU OF TAXES</b>					
Federal and Agencies	392,600	396,300	402,300	0.9%	0.0%
Provincial and Agencies	107,800	182,600	185,300	69.4%	0.0%
	<u>500,400</u>	<u>578,900</u>	<u>587,600</u>	15.7%	0.0%
<b>4 SERVICES PROVIDED</b>					
<b>To other governments</b>					
Provincial government	113,600	118,000	120,000	3.9%	1.7%
Local government	97,900	110,400	111,200	12.8%	0.7%
	<u>211,500</u>	<u>228,400</u>	<u>231,200</u>		
<b>5 SALES OF SERVICES</b>					
Agencies	1,112,700	1,108,100	1,113,400	-0.4%	0.5%
<b>6 OTHER REVENUE-OWN SOURCES</b>					
Fines, fees, permits	42,300	37,800	41,800	-10.6%	10.6%
Rentals	419,000	361,800	434,900	-13.7%	20.2%
Interest and penalties	115,000	95,000	110,000	-17.4%	15.8%
Return on investment	630,000	630,000	590,000	0.0%	-6.3%
Other	41,900	44,100	44,100	5.3%	0.0%
	<u>1,248,200</u>	<u>1,168,700</u>	<u>1,220,800</u>	-6.4%	4.5%
<b>7 UNCONDITIONAL TRANSFERS-PROVINCE</b>	226,900	224,200	224,200	-1.2%	0.0%
<b>8 CONDITIONAL TRANSFERS</b>					
Federal	9,400	800	0		
Province	125,000	125,000	125,000	0.0%	0.0%
Other Governments	6,800	0	0	0.0%	0.0%
	<u>141,200</u>	<u>125,800</u>	<u>125,000</u>	0.0%	0.0%
<b>FINANCING AND TRANSFERS</b>					
24 From reserves	252,800	191,500	156,300	-24.2%	0.0%
<b>TOTAL REVENUE</b>	<u>13,265,000</u>	<u>13,480,600</u>	<u>13,733,400</u>	1.6%	1.9%

**TOWN OF KENTVILLE**  
**2020/2021 OPERATING BUDGET-EXPENDITURE**



	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>PERCENTAGE</b>	<b>PERCENTAGE</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
<b>GENERAL ADMINISTRATION</b>					
9	248,000	287,500	256,800	15.9%	-10.7%
10	1,350,100	1,362,800	1,423,000	0.9%	4.4%
	<u>1,598,100</u>	<u>1,650,300</u>	<u>1,679,800</u>	3.3%	1.8%
<b>PROTECTIVE SERVICES</b>					
11	2,341,500	2,383,900	2,469,400	1.8%	3.6%
11-1	148,300	148,200	149,300	-0.1%	0.7%
11-2	229,500	224,600	186,400	-2.1%	-17.0%
12	760,200	890,300	890,300	17.1%	0.0%
13	21,200	15,300	10,400	-27.8%	-32.0%
13	116,900	161,300	166,300	38.0%	3.1%
	<u>3,617,600</u>	<u>3,823,600</u>	<u>3,872,100</u>	5.7%	1.3%
<b>TRANSPORTATION SERVICES</b>					
14	928,500	965,700	990,600	4.0%	2.6%
15	782,300	789,300	800,600	0.9%	1.4%
15	205,300	225,500	225,800	9.8%	0.1%
15	74,300	66,300	55,900	-10.8%	-15.7%
15	96,800	96,800	98,800	0.0%	2.1%
	<u>2,087,200</u>	<u>2,143,600</u>	<u>2,171,700</u>	2.7%	1.3%
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
16	701,400	659,800	672,700	-5.9%	2.0%
<b>PUBLIC HEALTH</b>					
17	99,500	96,500	96,500	-3.0%	0.0%
<b>ENVIRONMENTAL DEVELOPMENT</b>					
18	239,500	244,500	246,800	2.1%	0.9%
19	442,300	399,000	442,800	-9.8%	11.0%
	<u>681,800</u>	<u>643,500</u>	<u>689,600</u>	-5.6%	7.2%
<b>RECREATION AND CULTURAL</b>					
20	480,700	506,400	511,300	5.3%	1.0%
21	129,300	83,800	137,400	-35.2%	64.0%
22	589,700	609,200	598,500	3.3%	-1.8%
22	31,800	37,000	35,200	16.4%	-4.9%
22	128,900	133,700	133,700	3.7%	0.0%
	<u>1,360,400</u>	<u>1,370,100</u>	<u>1,416,100</u>	0.7%	3.4%
23	1,556,300	1,536,000	1,569,000	-1.3%	2.1%
<b>FINANCING AND TRANSFERS</b>					
24	974,200	928,300	909,900	-4.7%	-2.0%
24	588,500	628,900	656,000	6.9%	4.3%
	<u>1,562,700</u>	<u>1,557,200</u>	<u>1,565,900</u>	-0.4%	0.6%
<b>TOTAL EXPENDITURE</b>	<b>13,265,000</b>	<b>13,480,600</b>	<b>13,733,400</b>	<b>1.6%</b>	<b>1.9%</b>

TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-REVENUE



			2019/2020 BUDGET	2020/2021 BUDGET	2021/2022 BUDGET
<b>TAXES-ASSESSABLE PROPERTY</b>					
111-11-100	Residential	R	5,950,100	<b>6,170,900</b>	6,358,400
111-12-100	Commercial property	R	2,147,600	<b>2,066,400</b>	2,097,400
111-12-200	Commercial-Special Industrial Park		693,700	<b>719,800</b>	719,800
111-15-100	Resource-Taxable assessments	R	43,700	<b>43,900</b>	45,100
111-15-300	Resource-Forest under 50,000 acres		100	<b>100</b>	100
			<u>8,835,200</u>	<u><b>9,001,100</b></u>	<u>9,220,800</u>
111-18-100	Fire Area Rate (KVFD)		161,900	<b>198,400</b>	198,400
111-18-200	Fire Protection Area Rate (Hydrant)		414,700	<b>496,400</b>	496,400
			<u>576,600</u>	<u><b>694,800</b></u>	<u>694,800</u>
111-18-600	Economic Development levy		111,800	<b>113,800</b>	115,800
			<u>9,523,600</u>	<u><b>9,809,700</b></u>	<u>10,031,400</u>
<b>TAXES-SPECIAL ASSESSMENTS</b>					
111-21-200	Curb frontage		8,500	<b>6,800</b>	6,000
			<u>8,500</u>	<u><b>6,800</b></u>	<u>6,000</u>
<b>TAXES-BUSINESS PROPERTY</b>					
111-42-100	Based on revenue (Bell Canada)		38,700	<b>38,000</b>	37,000
116-21-300	Assessment Act- Farm property acreage		500	<b>500</b>	500
			<u>39,200</u>	<u><b>38,500</b></u>	<u>37,500</u>
<b>TAXES-OTHER</b>					
111-91-100	Change of use		0	<b>0</b>	0
111-91-200	Deed transfer fee		0	<b>0</b>	0
			<u>0</u>	<u><b>0</b></u>	<u>0</u>
			<u>9,571,300</u>	<u><b>9,855,000</b></u>	<u>10,074,900</u>

TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-REVENUE



		<u>2019/2020</u> <u>BUDGET</u>	<u>2020/2021</u> <u>BUDGET</u>	<u>2021/2022</u> <u>BUDGET</u>
<b>PAYMENTS IN LIEU OF TAXES</b>				
112-11-100	Federal Government	R 392,600	<b>396,300</b>	402,300
112-31-200	Province- Research Station	R 16,800	<b>16,600</b>	17,000
112-31-300	Province- River Street	R 37,100	<b>37,000</b>	37,500
112-31-400	Province- 172 Cornwallis Street	R 2,700	<b>2,900</b>	3,000
112-31-500	Province- 77 Cornwallis Street	R 51,200	<b>126,100</b>	127,800
		<u>107,800</u>	<b><u>182,600</u></b>	<u>185,300</u>
		<u>500,400</u>	<b><u>578,900</u></b>	<u>587,600</u>



TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-REVENUE



	2019/2020 <u>BUDGET</u>	2020/2021 <u>BUDGET</u>	2021/2022 <u>BUDGET</u>
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>			
<b>Provincial government</b>			
113-13-100 Protective services- secondment	113,600	118,000	120,000
<b>Local government</b>			
113-33-300 Recreation- Kings County	38,000	50,000	50,000
113-33-400 Transportation- Kings County	19,900	19,900	19,900
113-33-500 Cultural- Kings County	40,000	40,500	41,300
	<u>97,900</u>	<u>110,400</u>	<u>111,200</u>
	<u>211,500</u>	<u>228,400</u>	<u>231,200</u>

TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-REVENUE



	2019/2020 <u>BUDGET</u>	2020/2021 <u>BUDGET</u>	2021/2022 <u>BUDGET</u>
<b>SALES OF SERVICES</b>			
<b>Own agencies and property owner</b>			
114-11-100 General Government -Administration	119,400	119,200	121,600
114-11-100 General Government -Finance	37,900	38,500	38,600
114-12-100 Protective services-Police	590,000	575,000	575,000
114-13-100 Public works- Administration	138,500	140,000	142,800
114-13-200 - Operations	24,000	25,000	25,000
114-13-300 - Water	115,000	120,000	120,000
114-13-400 - Sanitary Sewer	73,000	80,000	80,000
114-13-600 - Capital	9,000	6,000	6,000
114-13-700 - Street Sweeper Rental	1,500	-	-
114-17-200 Recreation- Operations	4,400	4,400	4,400
	<u>1,112,700</u>	<u>1,108,100</u>	<u>1,113,400</u>

TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-REVENUE



	2019/2020 <u>BUDGET</u>	2020/2021 <u>BUDGET</u>	2021/2022 <u>BUDGET</u>
<b>OTHER REVENUE-OWN SOURCES</b>			
115-11-XXX Fines, licenses and permits	42,300	<b>37,800</b>	41,800
115-31-XXX Rentals	419,000	<b>361,800</b>	434,900
115-51-XXX Interest	115,000	<b>95,000</b>	110,000
115-72-XXX Return on investments	630,000	<b>630,000</b>	590,000
115-91-XXX Miscellaneous	41,900	<b>44,100</b>	44,100
	<u>1,248,200</u>	<u><b>1,168,700</b></u>	<u>1,220,800</u>

**TOWN OF KENTVILLE**  
**THREE YEAR OPERATING BUDGET-REVENUE**



**2019/2020**  
**BUDGET**

**2020/2021**  
**BUDGET**

**2021/2022**  
**BUDGET**

**UNCONDITIONAL TRANSFERS**

**Province**

**Department of Municipal Affairs**

116-21-100 Municipal Grants Act (Equalization)	167,800	<b>167,800</b>	167,800
111-43-100 NS Power Inc. (HST offset grant)	51,000	<b>48,000</b>	48,000
111-43-200 NS Power Inc. grant	8,100	<b>8,400</b>	8,400
	<u>226,900</u>	<u><b>224,200</b></u>	<u>224,200</u>

**TOWN OF KENTVILLE**  
**THREE YEAR OPERATING BUDGET-REVENUE**



	<u>2019/2020</u> <u>BUDGET</u>	<u>2020/2021</u> <u>BUDGET</u>	<u>2021/2022</u> <u>BUDGET</u>
<b>CONDITIONAL TRANSFERS</b>			
<b>Federal</b>			
117-10-100 Federal- Canada Summer Jobs	9,400	0	0
117-10 300 Federal- Canadian Parks & Recreation Association		<b>800</b>	
	<u>9,400</u>	<u>800</u>	<u>-</u>
<b>Province</b>			
117-52-300 Province- Law enforcement	100,000	<b>100,000</b>	100,000
117-53-900 Province- SCEI	-	-	-
117-57-100 Province-Recreation	25,000	<b>25,000</b>	25,000
<b>Other</b>			
117-58-400 Central Kings Community Health Authority	2,600	-	
117-58-500 Autism NS	4,200	-	-
	<u>131,800</u>	<u>125,000</u>	<u>125,000</u>
	<u>141,200</u>	<u>125,800</u>	<u>125,000</u>

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE

## LEGISLATIVE

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
Prior year service level (core program)	231,000	248,000	287,500		
Increase (decrease) to maintain core	17,000	(500)	(30,700)		
Improve (reduce) service level		40,000	0		
	<u>248,000</u>	<u>287,500</u>	<u>256,800</u>	15.9%	39,500
Average per month	<u>20,667</u>	<u>23,958</u>	<u>21,400</u>	15.9%	3,292

**PURPOSE**

To serve as elected representatives of the Town of Kentville and collectively determine policies to be administered by Town employees, Boards and Commissions.

**OBJECTIVES**

To interpret the most important needs and aspirations of the citizens of the Town of Kentville

To provide the decision-making for the policy formulation and analysis process in the Town of Kentville

To establish the direction and approve appropriate matters in conducting Town affairs.

To promote communications with other levels of government.

To enhance communications between citizens and their local government in the Town of Kentville.

**EXPECTED OUTPUTS**

To serve on various boards, commissions and committees

To assist citizens with their concerns.

To strive for an overall level of satisfaction of the citizens of Kentville.

**COMPLEMENT**

Mayor	1
Council	6

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<b>2019/2020 BUDGET</b>	<b>2020/2021 BUDGET</b>	<b>2021/2022 BUDGET</b>
<b>LEGISLATIVE</b>			
<b>Mayor</b>			
121-11-011 Remuneration	46,000	<b>47,000</b>	47,900
121-11-012 Expense	10,000	<b>7,000</b>	10,000
<b>Legislative benefits</b>			
121-11-022 CPP	7,800	<b>8,100</b>	8,300
121-11-025 Group insurance	3,700	<b>3,700</b>	3,800
<b>Council</b>			
121-11-031 Remuneration	152,200	<b>155,400</b>	158,500
121-11-032 Expense	26,300	<b>24,300</b>	26,300
<b>Other</b>			
121-14-038 Other meeting expenses	2,000	<b>2,000</b>	2,000
121-14-039 Training	-	-	-
121-14-080 Election	-	<b>40,000</b>	-
	<u>248,000</u>	<u><b>287,500</b></u>	<u>256,800</u>
Percentage increase (decrease)		<b>15.9%</b>	<b>-10.7%</b>

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



CORPORATE ADMINISTRATION  
and FINANCE

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
Prior year service level (core program)	1,305,400	1,350,100	1,362,800		
Increase (decrease) to maintain core	44,700	12,700	60,200		
Improve (reduce) service level			-		
	<u>1,350,100</u>	<u>1,362,800</u>	<u>1,423,000</u>	0.9%	12,700
Average per month	<u>112,508</u>	<u>113,567</u>	<u>118,583</u>	0.9%	1,058

**CORPORATE ADMINISTRATION**

**PURPOSE**

- To **coordinate** the formulation, evaluation and implementation of Council policies, procedures and directives.
- To **recommend** the establishment of policy, including the addition, deletion and modification to policy.
- To **coordinate** and be accountable for the overall management of the municipal administration and related activities to ensure efficiency, consistency and effectiveness.
- To **provide** continuing advice, guidance and assistance to Council and related committees and boards.
- To **develop** and maintain human resources policies resulting in a challenged, responsive, harmonious, capable, effective and efficient staff resource.

**OBJECTIVES**

- To **prepare** plans, programs and recommendations for Council consideration addressing issues with a view to achieving greater effectiveness and efficiency
- To **provide** information and advice on need and adequacy of existing programs and services
- To **establish** the direction and approve appropriate matters in conducting Town affairs.
- To **promote** communications with other levels of government.
- To **enhance** communications between citizens and their local government in the Town of Kentville.

**EXPECTED OUTPUTS**

**COMPLEMENT**

Chief Administrative Officer/Town Clerk	1
Executive Assistant	1
Custodian	1



**FINANCE**

**PURPOSE**

To ensure proper management and utilization of financial resources in a legally correct, responsible way following all guidelines as they pertain to municipal finance.

**OBJECTIVES**

To coordinate departments and commissions in the preparation of budgets, and to offer advice and guidance in the techniques of budgeting.

To determine data necessary for preparation of tax billings and amounts due under other revenue sources in accordance with budget provisions.

To provide a range of financial reporting and record keeping services, as required by provincial legislation and regulation.

To provide advisory services in budgeting, accounting, Harmonized Sales Tax, and other financial techniques to departments and agencies

To pay budgeted accounts and arrange for long-term financing of capital projects

To study, analyze and measure the financial impact of various proposals and projects, report and provide financial advice on implications when requested.

To provide information technology expertise to achieve efficiencies and effectiveness.

To coordinate insurance requirements for Town-owned fixed assets.

**EXPECTED OUTPUTS**

To provide timely financial reporting and financial position of various funds.

To pay authorized creditors for goods and services provided in an orderly and timely manner.

To maintain adequate records and supports of financial transactions for audit and other purposes.

To manage financial resources by promotion adherence to management controls.

To minimize fees of external auditors.

To optimize return on investment

**COMPLEMENT**

Director of Finance/Treasurer	1
Finance personnel	6

**SERVICES PROVIDED**

Finance, Accounting, Billing, Accounts Payable, Accounts Receivable, Information Technology, Payroll, Collection, Cash receipting and Customer Service

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<b>2019/2020 BUDGET</b>	<b>2020/2021 BUDGET</b>	<b>2021/2022 BUDGET</b>
<b>GENERAL ADMINISTRATION</b>			
<b>Remuneration</b>			
121-21-011 Full Time	576,100	563,400	574,700
<b>Benefits 121-22-02X</b>	<u>103,400</u>	<u>95,200</u>	<u>97,400</u>
<b>Internal allocation 121-23-010</b>	<u>(44,600)</u>	<u>(30,500)</u>	<u>(31,100)</u>
<b>Office Expenses</b>			
121-24-030 Legal and audit	22,200	23,700	24,200
121-24-032 Consulting	0	0	0
121-24-035 Advertising and promotion	5,400	5,600	5,800
121-24-036 Expenses- CAO	13,000	10,000	13,000
121-24-037 Convention and travel	7,000	5,000	7,400
121-24-039 Training	1,400	2,000	2,000
121-24-040 Dues and fees	7,200	8,000	9,000
121-24-042 Insurance	14,500	20,600	22,000
121-24-044 Postage	10,500	11,000	12,000
121-24-045 Stationery and office supplies	16,000	16,000	16,000
121-24-048 Telephone	22,900	23,000	24,000
121-24-051 Equipment lease	4,000	4,000	4,000
121-24-057 Tax collection expense	100	500	600
121-24-058 Other administration	20,000	20,000	20,000
121-27-720 Bank charges	9,000	9,000	9,000
	<u>153,200</u>	<u>158,400</u>	<u>169,000</u>
<b>Information Technology</b>			
121-24-146 Administration	79,900	86,100	86,800
121-24-147 Operations	98,200	95,900	103,500
121-24-148 Special projects	23,000	26,500	30,500
	<u>201,100</u>	<u>208,500</u>	<u>220,800</u>
<b>Common Services (Buildings)</b>			
Town Hall 121-25-OXX	96,400	101,500	123,700
Via Rail building 121-26-OXX	4,200	4,200	4,200
Other buildings 121-27-OXX	25,000	20,000	20,000
	<u>125,600</u>	<u>125,700</u>	<u>147,900</u>
<b>Debt Charges</b>			
121-27-300 Debenture interest	5,100	4,200	3,400
121-27-400 Term loan interest	0	0	0
121-27-710-Debenture discount	5,700	6,200	6,200
	<u>10,800</u>	<u>10,400</u>	<u>9,600</u>
<b>Programmes</b>			
121-28-081 Reduced taxes- Section 69 and 69A	13,000	13,300	13,500
121-28-082 Reduced taxes- Section 71	52,400	53,000	54,000
121-28-084 Grant- Contingency	0	7,000	7,000
121-28-085 Grant- Kentville Legion	1,500	0	0
121-28-086 Transfers to Assessment Services	90,400	91,200	93,000
	<u>157,300</u>	<u>164,500</u>	<u>167,500</u>
<b>Valuation Allowances</b>			
121-26-200 Accrued sick leave	65,000	65,000	65,000
121-26-300 Other doubtful receivables	2,200	2,200	2,200
	<u>67,200</u>	<u>67,200</u>	<u>67,200</u>
<b>TOTAL GENERAL ADMINISTRATION</b>	<u>1,350,100</u>	<u>1,362,800</u>	<u>1,423,000</u>
Percentage increase (decrease)		0.9%	4.4%



	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
<b>CORE POLICING</b>					
Prior year service level (core program)	2,335,400	2,341,500	2,383,900		
Increase (decrease) to maintain core	6,100	42,400	85,500		
Improve (reduce) service level	-				
	<u>2,341,500</u>	<u>2,383,900</u>	<u>2,469,400</u>	1.8%	42,400
Average per month	<u>195,125</u>	<u>198,658</u>	<u>205,783</u>	1.8%	3,533
<b>SALES OF SERVICE</b>					
Prior year service level (core program)	131,000	148,300	148,200		
Increase (decrease) to maintain core	17,300	(100)	1,100		
Improve (reduce) service level					
	<u>148,300</u>	<u>148,200</u>	<u>149,300</u>	-0.1%	(100)
Average per month	<u>12,358</u>	<u>12,350</u>	<u>12,442</u>	-0.1%	(8)

**PURPOSE**

The Kentville Police Service is committed to building a safe community for our citizens through community partnerships, education and crime prevention, social development, excellence in service delivery, and professionalism practices by a commitment to community-based policing.

**EXPECTED OUTPUTS**

Safer communities  
Reduced incidents of crime  
To be recognized by our members, community and peers as being an innovative, professional, and dedicated community police service

**CORE COMPLEMENT**

POLICING		SALES OF SERVICE	
Police chief	1	Sales of service	
Deputy Chief	1	FTE	2
Administrative assistant	2	Part time	several
Sergeants	4		
Platoon Constables	8		
Seconded	1		
Granted	1		



	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
Prior year service level (core program)	180,200	229,500	\$ 224,600		
Increase (decrease) to maintain core	49,300	(4,900)	(38,200)		
Improve (reduce) service level					
	<u>229,500</u>	<u>224,600</u>	<u>\$ 186,400</u>	-2.1%	(4,900)
Average per month	<u>19,125</u>	<u>18,717</u>	<u>15,533</u>	-2.1%	(408)

**PURPOSE**

To enforce the bylaws of the Town

To provide safe passage for students walking to and from school

To provide prosecutorial services for provincial offenses

**OBJECTIVES**

Parking enforcement

Bylaws are enforced to limit unsightly premises, loitering, noise (to name a few)

Crossing guards provided for the school year

**EXPECTED OUTPUTS**

Students arrive safely to and from school

Parking limits are enforced reducing abuse

Town remain is free from unsightly dangers and quiet for the enjoyment of all

**COMPLEMENT**

Parking enforcement officer		1
Crossing guards	Part time	2

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<u>2019/2020</u> <u>BUDGET</u>	<u>2020/2021</u> <u>BUDGET</u>	<u>2021/2022</u> <u>BUDGET</u>
<b>POLICE PROTECTION</b>			
122-11-011 Remuneration- Administration	341,600	<b>336,100</b>	342,800
122-11-012 Remuneration- Sergeant	387,000	<b>373,100</b>	373,700
122-11-013 Remuneration-Constable	782,200	<b>802,400</b>	876,000
122-11-014 "Stat" pay	33,000	<b>33,000</b>	33,000
122-11-018 "M time" pay	5,000	<b>5,000</b>	5,000
122-11-015 Overtime-Sergeant	8,000	<b>16,000</b>	16,000
122-11-016 Overtime-Constable	40,000	<b>35,000</b>	30,800
122-11-017 Provincial secondment- CISNS	99,100	<b>99,400</b>	99,800
	<u>1,695,900</u>	<u><b>1,700,000</b></u>	<u>1,777,100</u>
<b>Benefits 122-12-02X</b>	<u>294,100</u>	<u><b>291,600</b></u>	<u>296,800</u>
<b>Office Expenses</b>			
122-14-032 Professional fees	0	<b>0</b>	0
122-14-033 Honoraria-Commission	600	<b>1,200</b>	1,200
122-14-034 Meeting-Commission	3,500	<b>2,500</b>	2,500
122-14-036 Chief's expense	9,000	<b>9,500</b>	9,500
122-14-037 Deputy Chief expense	1,000	<b>1,500</b>	1,500
122-14-039 Training	20,000	<b>20,000</b>	20,000
122-14-041 Auxiliary program	3,000	<b>3,000</b>	3,000
122-14-042 Insurance-liability/E&O	20,300	<b>27,700</b>	29,000
122-14-045 Office expense & supplies	12,000	<b>12,000</b>	12,000
122-14-048 Telephone	26,000	<b>26,000</b>	26,000
122-14-051 Equipment rental	4,000	<b>4,000</b>	4,000
122-14-058 Other expense	6,500	<b>12,000</b>	12,000
	<u>105,900</u>	<u><b>119,400</b></u>	<u>120,700</u>
<b>Occupancy-Police Building</b>			
122-15-011 Custodial	0	<b>0</b>	0
122-15-042 Insurance	1,600	<b>1,800</b>	2,000
122-15-060 Heat	10,000	<b>7,500</b>	8,000
122-15-061 Electricity	16,000	<b>12,000</b>	12,000
122-15-062 Water/sewer	2,200	<b>2,200</b>	2,200
122-15-068 Maintenance- Other costs	35,000	<b>30,000</b>	30,000
	<u>64,800</u>	<u><b>53,500</b></u>	<u>54,200</u>

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<b>2019/2020 BUDGET</b>	<b>2020/2021 BUDGET</b>	<b>2021/2022 BUDGET</b>
<b>Operations-Communication</b>			
122-16-048 Communications	44,100	<b>86,000</b>	86,000
122-16-051 Radio license	2,500	<b>3,600</b>	3,600
122-16-053 Maintenance	3,000	<b>3,000</b>	3,000
	<u>49,600</u>	<u><b>92,600</b></u>	<u>92,600</u>
<b>Operations-Technology (122-16-148)</b>	<u>21,500</u>	<u><b>22,500</b></u>	<u>22,500</u>
<b>Operations-Vehicle</b>			
122-17-042 Insurance	5,800	<b>7,800</b>	9,000
122-17-070 Gasoline	28,000	<b>28,000</b>	28,000
122-17-071 Operations & maintenance	20,000	<b>20,000</b>	20,000
	<u>53,800</u>	<u><b>55,800</b></u>	<u>57,000</u>
<b>Operations-Programmes</b>			
122-18-080 Special projects	5,000	<b>5,000</b>	5,000
122-18-082 Crime prevention/community relations	3,500	<b>3,500</b>	3,500
122-18-085 Custody and detention of prisoners	47,400	<b>40,000</b>	40,000
	<u>55,900</u>	<u><b>48,500</b></u>	<u>48,500</u>
<b>TOTAL POLICE PROTECTION</b>	<u>2,341,500</u>	<u><b>2,383,900</b></u>	<u>2,469,400</u>
Percentage increase (decrease)		<b>1.8%</b>	3.6%
<b>SALES OF SERVICE EXPENSE</b>			
<b>Remuneration 122-19-0XX</b>	126,000	<b>127,500</b>	128,100
<b>Benefits 122-19-0XX</b>	22,300	<b>20,700</b>	21,200
	<u>148,300</u>	<u><b>148,200</b></u>	<u>149,300</u>
		<b>-0.1%</b>	0.7%

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<u>2019/2020 BUDGET</u>	<u>2020/2021 BUDGET</u>	<u>2021/2022 BUDGET</u>
<b>LAW ENFORCEMENT</b>			
122-22-200 Transfers to Correctional Services	85,300	84,900	84,900
<b>OTHER</b>			
122-31-080 Prosecution	10,200	10,200	10,200
122-31-082 Legal	50,000	40,000	0
122-31-084 Other-Crossing guards	24,500	25,400	25,900
122-31-085 Parking/By Law enforcement officer	55,000	57,900	59,100
122-31-XXX Benefits	4,500	6,200	6,300
	<u>144,200</u>	<u>139,700</u>	<u>101,500</u>
<b>TOTAL LAW ENFORCEMENT</b>	<u>229,500</u>	<u>224,600</u>	<u>186,400</u>
Percentage increase (decrease)		-2.1%	-17.0%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE

## FIRE PROTECTION

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
<b>Fire Fighting</b>					
Prior year service level (core program)	340,900	345,500	393,900		
Increase (decrease) to maintain core	4,600	48,400	0		
Improve (reduce) service level					
	<u>345,500</u>	<u>393,900</u>	<u>393,900</u>	14.0%	48,400
<b>Average per month</b>	<u>28,792</u>	<u>32,825</u>	<u>32,825</u>	14.0%	4,033
<b>Water supply and hydrants</b>					
Prior year service level (core program)	414,700	414,700	496,400		
Increase (decrease) to maintain core		81,700	-		
Improve (reduce) service level					
	<u>414,700</u>	<u>496,400</u>	<u>496,400</u>	19.7%	81,700
<b>Average per month</b>	<u>34,558</u>	<u>41,367</u>	<u>41,367</u>	19.7%	6,808

**PURPOSE**

To serve in an emergency capacity for the Town of Kentville

To respond to emergency calls - fire, accident

To supply hydrants for fire fighting purposes

**OBJECTIVES**

To educate citizens on fire safety issues

To maintain fire vehicles and equipment at the optimum level and in good repair

To train volunteers in proper fire fighting techniques and first responder techniques

**EXPECTED OUTPUTS**

More public awareness

**COMPLEMENT**

Purchased service from Kentville Volunteer Fire Department



**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<b>2019/2020 BUDGET</b>	<b>2020/2021 BUDGET</b>	<b>2021/2022 BUDGET</b>
<b>FIRE PROTECTION</b>			
<b>FIRE FIGHTING</b>			
122-49-100 Transfer to KVFD- Area rate	161,900	<b>198,400</b>	198,400
122-49-200 Transfer to KVFD-Operating	183,600	<b>195,500</b>	195,500
<b>TOTAL FIRE FIGHTING</b>	<b>345,500</b>	<b>393,900</b>	<b>393,900</b>
Percentage increase (decrease)		<b>14.0%</b>	0.0%
<b>WATER SUPPLY AND HYDRANTS</b>			
122-48-080 Water supply & hydrants	414,700	<b>496,400</b>	496,400
Percentage increase (decrease)		<b>19.7%</b>	0.0%
<b>TOTAL FIRE PROTECTION</b>	<b>760,200</b>	<b>890,300</b>	<b>890,300</b>
Percentage increase (decrease)		<b>17.1%</b>	0.0%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



EMERGENCY MEASURES  
OTHER PROTECTIVE SERVICES

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
Protective services-debt charges		\$	\$		
Prior year service level (core program)	23,500	21,200	15,300		
Increase (decrease) to maintain core	(2,300)	(5,900)	(4,900)		
Improve (reduce) service level					
	<u>21,200</u>	<u>15,300</u>	<u>10,400</u>	-27.8%	(5,900)
Average per month	1,767	1,275	867	-27.8%	(492)
Emergency measures and other					
Prior year service level (core program)	108,600	116,900	161,300		
Increase (decrease) to maintain core	(3,600)	44,400	5,000		
Improve (reduce) service level	11,900				
	<u>116,900</u>	<u>161,300</u>	<u>166,300</u>	38.0%	44,400
Average per month	<u>9,742</u>	<u>13,442</u>	<u>13,858</u>	38.0%	3,700

**PURPOSE**

To provide central contact for Emergency Measures Organization

To prevent damage to residents' properties

To provide protection from pests

To ensure the safety of citizens buildings are safe structurally and comply with building code legislation and fire code legislation

**OBJECTIVES**

To implement the Emergency Measures Plan

To ensure buildings are safe structurally and comply with building code legislation and

To ensure vagrant animals are addressed

**EXPECTED OUTPUTS**

Timely response in emergency matters

Timely response to pests

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<b>2019/2020 BUDGET</b>	<b>2020/2021 BUDGET</b>	<b>2021/2022 BUDGET</b>
<b>DEBT CHARGES, EMERGENCY MEASURES, AND OTHER PROTECTION</b>			
<b>DEBT CHARGES</b>			
122-75-100 Debenture interest	21,200	15,300	10,400
122-75-200 Term loan interest	0	0	0
<b>TOTAL DEBT CHARGES</b>	<b>21,200</b>	<b>15,300</b>	<b>10,400</b>
Percentage increase (decrease)		-27.8%	-32.0%
<b>EMERGENCY MEASURES</b>			
122-71-070 Emergency measures organization	12,900	12,900	12,900
122-71-072 EMO communications	1,000	1,000	1,000
122-72-011 Emergency control-wages	300	300	300
122-72-054 Emergency control-materials & supplies	100	100	100
122-74-048 911 System	17,700	18,000	19,000
	32,000	32,300	33,300
<b>OTHER PROTECTIVE SERVICES</b>			
122-77-081 Animal control	12,000	12,000	12,000
122-77-082 Building inspection	32,900	48,500	50,500
122-77-083 Occupational Health & Safety	10,000	10,000	10,000
122-77-084 Fire inspection	30,000	58,500	60,500
	84,900	129,000	133,000
<b>TOTAL EMERGENCY MEASURES AND OTHER</b>	<b>116,900</b>	<b>161,300</b>	<b>166,300</b>
Percentage increase (decrease)		38.0%	3.1%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



TRANSPORTATION  
Common Services

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
Prior year service level (core program)	870,100	928,500	965,700		
Increase (decrease) to maintain core	58,400	37,200	24,900		
Improve (reduce) service level					
	<u>928,500</u>	<u>965,700</u>	<u>990,600</u>	4.0%	37,200
Average per month	<u>77,375</u>	<u>80,475</u>	<u>82,550</u>	4.0%	3,100

#### PURPOSE

Responsible for the administration and provision of engineering and works services mandated by Council.

#### OBJECTIVES

To provide consistent and effective maintenance procedures by continually analyzing and reviewing procedures in order to increase efficiency, reduce costs and to preserve investment made in infrastructure and equipment.

To provide consistent and uniform levels of safety, comfort and convenience for the general public

To provide timely and economic engineering services required to implement approved capital works

#### EXPECTED OUTPUTS

#### COMPLEMENT

Director	1
Utility Clerk	1
Administrative assistant (shared)	1/3
Lead Hand	1
Crew	8 1/2

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<b>2019/2020 BUDGET</b>	<b>2020/2021 BUDGET</b>	<b>2021/2022 BUDGET</b>
<b>TRANSPORTATION SERVICES</b>			
<b>COMMON SERVICES</b>			
<b>Remuneration</b>			
123-11-011 Administrative	220,600	<b>241,700</b>	246,500
123-11-012 Work crew	485,800	<b>486,500</b>	496,700
123-11-013 Overtime- Administrative	32,000	<b>32,000</b>	32,000
123-11-015 Overtime- Work crew	80,000	<b>80,000</b>	80,000
	<u>818,400</u>	<u><b>840,200</b></u>	<u>855,200</u>
<b>Benefits 123-12-02X</b>	<u>214,900</u>	<u><b>214,200</b></u>	<u>219,100</u>
<b>Internal allocation 123-13-010</b>	<u>(500,700)</u>	<u><b>(505,700)</b></u>	<u>(514,000)</u>
<b>Office Expenses</b>			
123-14-032 Professional/engineering	5,000	<b>5,000</b>	5,500
123-14-036 Director's expense	4,500	<b>5,000</b>	5,000
123-14-039 Training	9,000	<b>10,000</b>	10,000
123-14-042 Insurance-liability/ E & O	17,200	<b>26,400</b>	28,000
123-14-045 Office supplies	2,800	<b>2,800</b>	2,800
123-14-048 Telephone	7,000	<b>7,000</b>	7,000
123-14-058 Other administration	1,700	<b>1,700</b>	1,700
	<u>47,200</u>	<u><b>57,900</b></u>	<u>60,000</u>
<b>Occupancy-Public Works building 123-15-0XX</b>	<u>39,200</u>	<u><b>39,600</b></u>	<u>40,400</u>
<b>Operations-Communications</b>			
123-16-051 Lease of equipment	<u>3,500</u>	<u><b>3,500</b></u>	<u>3,600</u>
<b>Operations-Vehicles and equipment</b>			
123-17-011 Wages-repairs	60,000	<b>60,000</b>	61,300
123-17-042 Insurance	7,500	<b>10,000</b>	12,000
123-17-051 Lease of equipment	44,500	<b>50,500</b>	56,000
123-17-070 Gasoline/diesel	55,000	<b>55,000</b>	55,000
123-17-071 External equipment repairs	31,000	<b>32,000</b>	33,000
123-17-072 Equipment parts	75,000	<b>75,000</b>	75,000
123-17-073 Equipment supplies	25,000	<b>25,000</b>	25,000
123-17-076 Small tools and equipment	8,000	<b>8,500</b>	9,000
	<u>306,000</u>	<u><b>316,000</b></u>	<u>326,300</u>
<b>TOTAL COMMON SERVICES</b>	<u>928,500</u>	<u><b>965,700</b></u>	<u>990,600</u>
Percentage increase (decrease)		4.0%	2.6%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



## ROADS TRANSPORT PROGRAM

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
<b>Road transportation</b>					
Prior year service level (core program)	694,500	782,300	789,300		
Increase (decrease) to maintain core	87,800	7,000	11,300		
Improve (reduce) service level					
	<u>782,300</u>	<u>789,300</u>	<u>800,600</u>	0.9%	7,000
Average per month	<u>65,192</u>	<u>65,775</u>	<u>66,717</u>	0.9%	583
<b>Public transit</b>					
Prior year service level (core program)	185,600	205,300	225,500		
Increase (decrease) to maintain core	19,700	20,200	300		
Improve (reduce) service level					
	<u>205,300</u>	<u>225,500</u>	<u>225,800</u>	9.8%	20,200
Average per month	<u>17,108</u>	<u>18,792</u>	<u>18,817</u>	9.8%	1,683
<b>Transportation - debt charges</b>					
Prior year service level (core program)	84,300	74,300	66,300		
Increase (decrease) to maintain core	(10,000)	(8,000)	(10,400)		
Improve (reduce) service level					
	<u>74,300</u>	<u>66,300</u>	<u>55,900</u>	-10.8%	(8,000)
Average per month	<u>6,192</u>	<u>5,525</u>	<u>4,658</u>	-10.8%	(667)
<b>Other transportation</b>					
Prior year service level (core program)	96,800	96,800	96,800		
Increase (decrease) to maintain core	-	-	2,000		
Improve (reduce) service level					
	<u>96,800</u>	<u>96,800</u>	<u>98,800</u>	0.0%	-
Average per month	<u>8,067</u>	<u>8,067</u>	<u>8,233</u>	0.0%	-

**PURPOSE**

Responsible for the administration and provision of engineering and works services mandated by Council.

**OBJECTIVES**

To provide consistent and effective maintenance procedures by continually analyzing and reviewing procedures in order to increase efficiency, reduce costs and to preserve investment made in infrastructure and equipment.

To provide consistent and uniform levels of safety, comfort and convenience for the general public

**EXPECTED OUTPUTS**

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<b>2019/2020 BUDGET</b>	<b>2020/2021 BUDGET</b>	<b>2021/2022 BUDGET</b>
<b>TRANSPORTATION SERVICES (cont'd)</b>			
<b>ROAD TRANSPORT PROGRAMMES</b>			
Street repairs 123-31-0XX	101,000	<b>110,000</b>	115,400
Sidewalk repairs 123-32-0XX	15,000	<b>15,000</b>	15,100
Storm sewer maintenance 123-33-0XX	80,000	<b>75,000</b>	77,800
Street cleaning 123-34-0XX	27,000	<b>27,000</b>	27,600
Snow and ice removal 123-35-0XX	295,000	<b>295,000</b>	295,000
Street lighting 123-41-0XX	155,000	<b>156,000</b>	157,000
Traffic services 123-42-0XX	58,800	<b>59,800</b>	61,000
Parking and other 123-43-0XX	50,500	<b>51,500</b>	51,700
<b>TOTAL ROAD TRANSPORTATION</b>	<b>782,300</b>	<b>789,300</b>	800,600
Percentage increase (decrease)		<b>0.9%</b>	1.4%
<b>PUBLIC TRANSIT</b>			
Kings Transit Authority	190,400	<b>210,300</b>	210,300
Kings Point to Point	14,900	<b>15,200</b>	15,500
<b>TOTAL PUBLIC TRANSIT</b>	<b>205,300</b>	<b>225,500</b>	225,800
Percentage increase (decrease)		<b>9.8%</b>	0.1%
<b>DEBT CHARGES</b>			
	74,300	<b>66,300</b>	55,900
Percentage increase (decrease)		<b>-10.8%</b>	-15.7%
<b>OTHER TRANSPORTATION</b>			
Outside work-property owners 123-51-0XX	25,000	<b>25,000</b>	25,500
Outside work-Water Commission 123-52-0XX	71,800	<b>71,800</b>	73,300
	<b>96,800</b>	<b>96,800</b>	98,800
Percentage increase (decrease)		0%	2%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



ENVIRONMENTAL HEALTH  
Solid waste collection and recycling

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		\$
Prior year service level (core program)	644,200	701,400	659,800		
Increase (decrease) to maintain core	57,200	(41,600)	12,900		
Improve (reduce) service level					
	<u>701,400</u>	<u>659,800</u>	<u>672,700</u>	-5.9%	(41,600)
Average per month	<u>58,450</u>	<u>54,983</u>	<u>56,058</u>	-5.9%	(3,467)

**PURPOSE**

To partner in the Valley Solid Waste Management Authority, as agreed to and per legislated.

To educate citizens on the effects of greenhouse gas emissions

To be proactive and lead in adoption of anti-idling practices for non-essential vehicles.

**OBJECTIVES**

To provide collection of solid waste and recyclables in an efficient and environmentally friendly manner

To reduce idling time for Town-owned vehicles

**EXPECTED OUTPUTS**

Reduction of greenhouse gases

Increase in diversion of solid waste and recyclables



**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<b>2019/2020 BUDGET</b>	<b>2020/2021 BUDGET</b>	<b>2021/2022 BUDGET</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>			
<b>SEWAGE COLLECTION AND DISPOSAL</b>			
Cost recovered by user fee based on consumption or contract.			
Separate statement for revenue and expenditures as only users of service pick up deficit or surplus.			
<b>SOLID WASTE COLLECTION &amp; DISPOSAL</b>			
Collection			
124-31-011 Wages	30,800	<b>30,800</b>	31,400
124-31-067 Tipping fees	6,200	<b>6,300</b>	6,400
124-31-080 Material and supplies	2,000	<b>2,000</b>	2,000
	<u>39,000</u>	<u><b>39,100</b></u>	<u>39,800</u>
Landfill			
124-32-081 Landfill contract-Kings Co.	<u>8,000</u>	<u><b>8,000</b></u>	<u>8,000</u>
124-33-090 Valley Waste Resource Management Authority	<u>652,900</u>	<u><b>611,200</b></u>	<u>623,400</u>
<b>TOTAL GARBAGE AND WASTE COLLECTION</b>	<u>699,900</u>	<u><b>658,300</b></u>	<u>671,200</u>
<b>OTHER ENVIRONMENTAL HEALTH</b>			
Other air pollution	<u>1,500</u>	<u><b>1,500</b></u>	<u>1,500</u>
<b>TOTAL</b>	<u>701,400</u>	<u><b>659,800</b></u>	<u>672,700</u>
Percentage increase (decrease)		-5.9%	2.0%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



HOUSING AND OTHER  
Housing & Other Public Health

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
<b>Housing</b>		\$	\$		
Prior year service level (core program)	90,000	90,000	90,000		
Increase (decrease) to maintain core		-	-		
Improve (reduce) service level					
	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	0.0%	-
Average per month	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	0.0%	-
<b>Other Public Health</b>					
Prior year service level (core program)	4,000	9,500	6,500		
Increase (decrease) to maintain core	5,500	(3,000)	-		
Improve (reduce) service level					
	<u>9,500</u>	<u>6,500</u>	<u>6,500</u>	-31.6%	(3,000)
Average per month	<u>792</u>	<u>542</u>	<u>542</u>	-31.6%	(250)

**PURPOSE**

To demonstrate support for social programs

To assist in helping local charities

To contribute required assistance to provincial housing programs that affect the Town.

**OBJECTIVES**

To contribute to those organizations affecting the locality

**EXPECTED OUTPUTS**

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<b>2019/2020 BUDGET</b>	<b>2020/2021 BUDGET</b>	<b>2021/2022 BUDGET</b>
<b>PUBLIC HEALTH AND WELFARE</b>			
<b>HOUSING</b>			
125-30-100 Deficit of Western Regional Housing Authority	90,000	90,000	90,000
Percentage increase (decrease)		0.0%	0.0%
<b>OTHER PUBLIC HEALTH</b>			
125-74-084 Chrysalis House	5,000	-	-
125-74-085 Kings Volunteer Resource Centre	1,000	1,000	1,000
125-74-086 Canadian Mental Health Association	1,000	-	-
125-74-087 Kings County Family Resource Centre	-	2,000	2,000
125-74-088 Kings County Senior Safety Council	2,000	2,500	2,500
125-74-089 New Horizons Seniors Club	500	1,000	1,000
	<u>9,500</u>	<u>6,500</u>	<u>6,500</u>
Percentage increase (decrease)		-31.6%	0.0%
<b>TOTAL PUBLIC HEALTH</b>	<u>99,500</u>	<u>96,500</u>	<u>96,500</u>

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



PLANNING AND DEVELOPMENT  
Planning and zoning

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
Prior year service level (core program)	218,200	239,500	244,500		
Increase (decrease) to maintain core	21,300	5,000	2,300		
Improve (reduce) service level					
	<u>239,500</u>	<u>244,500</u>	<u>246,800</u>	2.1%	5,000
Average per month	<u>19,958</u>	<u>20,375</u>	<u>20,567</u>	2.1%	417

#### PURPOSE

To administer policy and enforce codes, bylaws and regulations pertaining to use of land within the Town.

To administer Municipal Planning Strategy and Land Use Bylaw

#### OBJECTIVES

To process applications for building and development permits, subdivisions, minor variances

To efficiently administer and provide the public information on land use bylaws

To provide information and advice during the planreview process on matters related to the effectiveness of land use bylaws

#### EXPECTED OUTPUTS

To increase level of activity in subdivision applications, development permits, building permits

#### COMPLEMENT

Director	1
Planning technician	1
Administrative assistant (shared)	½

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	<b>2019/2020 BUDGET</b>	<b>2020/2021 BUDGET</b>	<b>2021/2022 BUDGET</b>
<b>ENVIRONMENTAL DEVELOPMENT</b>			
<b>PLANNING AND ZONING</b>			
<b>Remuneration</b>			
126-11-011 Administrative	179,500	<b>179,600</b>	183,000
<b>Benefits 126-12-02X</b>	25,700	<b>25,700</b>	26,300
<b>Office expenses</b>			
126-14-031 Legal	10,000	<b>10,000</b>	10,000
126-14-033 Committee expense	300	<b>100</b>	100
126-14-035 Advertising and promotion	1,000	<b>700</b>	700
126-14-036 Expenses-Director	4,000	<b>4,500</b>	4,500
126-14-039 Training and development	2,000	<b>4,000</b>	2,000
126-14-042 Insurance	4,700	<b>7,300</b>	7,500
126-14-045 Office supplies	2,500	<b>3,000</b>	3,000
126-14-048 Telephone	2,500	<b>2,500</b>	2,500
126-14-051 Equipment lease	800	<b>1,000</b>	1,100
126-14-080 Research drafting, mapping and GIS	5,000	<b>5,000</b>	5,000
126-14-081 Registration legal documents	500	<b>100</b>	100
126-14-082 Other	1,000	<b>1,000</b>	1,000
	<u>34,300</u>	<u><b>39,200</b></u>	<u>37,500</u>
<b>TOTAL PLANNING AND ZONING</b>	<u>239,500</u>	<u><b>244,500</b></u>	<u>246,800</u>
Percentage increase (decrease)		2.1%	0.9%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURECOMMUNITY DEVELOPMENT  
Debt charges and other

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		\$
Other community development					
Prior year service level (core program)	430,300	442,300	399,000		
Increase (decrease) to maintain core	12,000	(43,300)	43,800		
Improve (reduce) service level					
	<u>442,300</u>	<u>399,000</u>	<u>442,800</u>	-9.8%	(43,300)
Average per month	<u>36,858</u>	<u>33,250</u>	<u>36,900</u>	-9.8%	(3,608)

**PURPOSE**

- To provide funds for community development studies and surveys
- To control the spread of disease inherent in shade trees (Dutch Elm)
- To provide information to all visitors to the community
- To provide a facility for promotion of the Town
- To provide funding for major tourism attraction

**OBJECTIVES**

- To remove trees identified as diseased
- To operate a visitor information centre
- To promote tourism in the Town
- To encourage business and persons to settle in the Town

**EXPECTED OUTPUTS**

- Clean environment
- Enhancement of Town

**COMPLEMENT**

Community Development officer

1

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	2019/2020 BUDGET	2020/2021 BUDGET	2021/2022 BUDGET
<b>ENVIRONMENTAL DEVELOPMENT</b>			
<b>COMMUNITY DEVELOPMENT</b>			
126-20-100 Transfer to REN3	26,600	29,000	29,000
126-20-200 Transfer for economic development	86,700	88,800	88,800
126-21-080 Community economic development	2,000	4,300	4,300
126-21-081 Development studies	4,000	3,000	3,000
126-21-082 Survey costs	4,000	1,000	1,000
126-21-083 PACE program	-	5,000	-
126-23-100 Kentville Futures- Operating	11,000	11,500	11,500
	<u>134,300</u>	<u>142,600</u>	<u>137,600</u>
		6.2%	-3.5%
<b>NATURAL RESOURCES DEVELOPMENT</b>			
126-24-083 Shade trees	6,500	6,500	6,500
		0.0%	0.0%
<b>DEBT CHARGES</b>			
	<u>43,200</u>	<u>36,900</u>	<u>33,200</u>
		-14.6%	-10.0%
<b>OTHER ENVIRONMENTAL DEVELOPMENT</b>			
<b>CED Office</b>			
126-61-011..025 CED-Remuneration & benefits	73,500	75,200	77,000
126-62-039..082 CED-Office	8,000	8,000	8,000
	<u>81,500</u>	<u>83,200</u>	<u>85,000</u>
<b>Tourism</b>			
126-63-XXX Tourism	50,900	26,800	46,200
<b>Promotions</b>			
126-63-XXX Promotions	109,400	101,000	117,800
<b>Other</b>			
126-64-100 Apple Blossom Festival	16,500	2,000	16,500
	<u>16,500</u>	<u>2,000</u>	<u>16,500</u>
<b>TOTAL OTHER ENVIRONMENTAL DEVELOPMENT</b>			
	<u>258,300</u>	<u>213,000</u>	<u>265,500</u>
Percentage increase (decrease)		-17.5%	24.6%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



## RECREATION

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
Prior year service level (core program)	465,400	480,700	506,400		
Increase (decrease) to maintain core	15,300	25,700	4,900		
Improve (reduce) service level					
	<u>480,700</u>	<u>506,400</u>	<u>511,300</u>	5.3%	25,700
Average per month	<u>40,058</u>	<u>42,200</u>	<u>42,608</u>	5.3%	2,142

**PURPOSE**

To provide and facilitate quality leisure services for citizens of all ages in the Town (and County).

To provide the widest possible variety of constructive leisure pursuits

To provide management direction to coordinate recreational activities

**OBJECTIVES**

To increase recreational opportunities available to all age groups

To develop public recreation policies

**EXPECTED OUTPUTS****COMPLEMENT**

Director	1
Facility manager	1
Active Living Community Coordinator	1
Communications & Resource Coordinator	1
Maintenance	1



**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	2019/2020 BUDGET	2020/2021 BUDGET	2021/2022 BUDGET
<b>RECREATION AND CULTURAL SERVICES</b>			
<b>ADMINISTRATION</b>			
<b>Remuneration</b>			
127-11-011 Salaries	341,700	351,500	358,300
<b>Benefits 127-12-02X</b>	75,200	80,200	82,300
<b>Internal allocation 127-13-010</b>	(45,900)	(48,800)	(49,700)
<b>Office Expenses</b>			
127-14-031 Legal fees	4,000	4,000	4,000
127-14-032 Professional fees	1,000	5,000	1,000
127-14-034 Committee meeting expense	3,000	4,000	5,000
127-14-035 Promotion and publicity	4,500	4,000	4,000
127-14-036 Expenses-Director	6,500	6,500	6,500
127-14-039 Training	8,000	10,500	7,500
127-14-042 Insurance	8,100	12,800	13,500
127-14-045 Office supplies	4,000	4,000	4,000
127-14-046 Materials and supplies	2,000	2,500	3,000
127-14-048 Communications	12,000	12,000	12,000
127-14-051 Equipment lease	3,000	3,000	3,000
127-14-058 Other	7,000	7,500	8,000
	<u>63,100</u>	<u>75,800</u>	<u>71,500</u>
<b>Vehicles and equipment</b>			
127-17-042 Insurance	4,000	5,800	7,000
127-17-051 Lease of equipment	14,600	14,600	14,600
127-17-070 Gasoline	9,000	8,300	8,300
127-17-071 Operations and maintenance	19,000	19,000	19,000
	<u>46,600</u>	<u>47,700</u>	<u>48,900</u>
<b>TOTAL ADMINISTRATION-RECREATION</b>	<u>480,700</u>	<u>506,400</u>	<u>511,300</u>
Percentage increase (decrease)		5.3%	1.0%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



## RECREATION PROGRAMS

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
Prior year service level (core program)	125,000	129,300	83,800		
Increase (decrease) to maintain core	4,300	(45,500)	53,600		
Improve (reduce) service level			-		
	<u>129,300</u>	<u>83,800</u>	<u>137,400</u>	-35.2%	(45,500)
Average per month	<u>10,775</u>	<u>6,983</u>	<u>11,450</u>	-35.2%	(3,792)

**PURPOSE**

To deliver recreational programs to the citizens of the Town and outlying areas

**OBJECTIVES**

- To coordinate the development of structured programs to meet the needs of all citizens
- To assist in provision of facilities for organizations
- To provide structured summer programs for youth.
- To provide training and experience for students interested in the field of recreation and related studies.

**EXPECTED OUTPUTS**

- To increase attendance in programs to ensure each program is self-sustaining by matching user fees and costs.

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	2019/2020 BUDGET	2020/2021 BUDGET	2021/2022 BUDGET
<b>OTHER RECREATION AND CULTURAL SERVICES</b>			
<b>RECREATION PROGRAMMES</b>			
Grants 127-21-010	6,500	8,500	3,500
Swimming pool 127-22-0XX	20,500	0	20,600
Day camp 127-23-0XX	3,500	5,500	4,500
Muti-sport camp 127-24-0XX	800	1,800	1,800
Other programmes 127-25-0XX	10,000	10,000	10,000
Community events 127-26-0XX	12,000	13,000	13,000
Canada Cup event 127-26-XXX	5,000	5,000	5,000
Spike fund	0	0	0
<b>TOTAL RECREATION PROGRAMMES</b>	<b>58,300</b>	<b>43,800</b>	<b>58,400</b>
<b>OTHER</b>			
Parks division and trees 127-43-0XX	71,000	40,000	79,000
<b>TOTAL OTHER RECREATION</b>	<b>129,300</b>	<b>83,800</b>	<b>137,400</b>
Percentage increase (decrease)		-35.2%	64.0%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



## RECREATION FACILITIES

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
Prior year service level (core program)	733,300	750,400	779,900		
Increase (decrease) to maintain core	17,100	29,500	(12,500)		
Improve (reduce) service level			-		
	<u>750,400</u>	<u>779,900</u>	<u>767,400</u>	3.9%	29,500
Average per month	<u>62,533</u>	<u>64,992</u>	<u>63,950</u>	3.9%	2,458

**PURPOSE**

To serve as the principal community-based facility for recreation participation in municipal and community-sponsored programs

To maintain public grounds and equipment installed on same.

To provide a space for library purposes.

To support cultural activities in the Town.

**OBJECTIVES**

To develop and offer a slate of recreation programs to meet the needs of all sectors of the community with input from the community.

To provide and maintain facilities to meet the purpose

To provide sufficient and safe facilities for all patrons.

**EXPECTED OUTPUTS**

To increase usage of facilities

To increase productivity with new equipment purchases.

**COMPLEMENT**

Arena attendants	2.6
Park attendants	1

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	2019/2020 BUDGET	2020/2021 BUDGET	2021/2022 BUDGET
<b>RECREATION FACILITIES</b>			
Recreation centre 127-41-0XX	40,400	45,400	41,400
Swimming pool 127-42-0XX	19,800	9,500	19,500
Tennis courts 127-45-0XX	2,000	1,500	1,500
Other facility maintenance 127-46-065	14,700	15,600	15,600
Kentville arena 127-52-XXX	344,200	362,500	347,900
Parks and playgrounds - general 127-61-0XX	78,100	81,200	82,600
Memorial Park 127-62-0XX	51,000	51,000	51,000
Oakdene Park 127-63-0XX	1,500	1,000	1,000
Other parks (Park Division Spaces) 127-65-0XX	30,000	33,500	30,000
Other playgrounds 127-67-0XX	3,000	3,000	3,000
Rail corridor maintenance 127-69-0XX	5,000	5,000	5,000
	<u>589,700</u>	<u>609,200</u>	<u>598,500</u>
Percentage increase (decrease)		3.3%	-1.8%
<b>DEBT CHARGES</b>	<u>31,800</u>	<u>37,000</u>	<u>35,200</u>
Percentage increase (decrease)		16.4%	-4.9%
<b>CULTURAL BUILDINGS AND FACILITIES</b>			
<b>Library</b>			
Library - operations	86,900	86,900	86,900
Annapolis Valley Branch- Regional Library	37,000	42,800	42,800
Grant-Kings Historical Society	2,000	2,000	2,000
Grant-Uncommon Common Art	1,500	0	0
Grant- Kentville Historical Society	1,500	2,000	2,000
	<u>128,900</u>	<u>133,700</u>	<u>133,700</u>
Percentage increase (decrease)		3.7%	0.0%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



EDUCATION

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
<b>EDUCATION</b>					
Prior year service level (core program)	1,556,300	1,556,300	1,536,000		
Increase (decrease) to maintain core		(20,300)	33,000		
Improve (reduce) service level					
	<u>1,556,300</u>	<u>1,536,000</u>	<u>1,569,000</u>	-1.3%	(20,300)
Average per month	<u>129,692</u>	<u>128,000</u>	<u>130,750</u>	-1.3%	(1,692)

**PURPOSE**

To provide funds for education as legislated by the Province of Nova Scotia.

**OBJECTIVES**

To fund the legislated requirements for education

**EXPECTED OUTPUTS**

**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	2019/2020 BUDGET	2020/2021 BUDGET	2021/2022 BUDGET
<b>EDUCATION</b>			
128-37-002 Appropriation to Regional Centre for Education	1,556,300	1,536,000	1,569,000
<b>TOTAL APPROPRIATION</b>	<u>1,556,300</u>	<u>1,536,000</u>	<u>1,569,000</u>
Percentage increase (decrease)		-1.3%	2.1%

TOWN OF KENTVILLE  
OPERATING BUDGET  
EXPENDITURE



## FINANCING &amp; TRANSFERS

	2019/2020	BUDGET		Increase (Decrease)	
		2020/2021	2021/2022	%	\$
		\$	\$		
<b>PRINCIPAL INSTALLMENT REQUIREMENTS</b>					
Prior year service level (core program)	963,700	974,200	928,300		
Increase (decrease) to maintain core	10,500	(45,900)	(18,400)		
Improve (reduce) service level	-	-	-		
	<u>974,200</u>	<u>928,300</u>	<u>909,900</u>	-4.7%	(45,900)
Average per month	<u>81,183</u>	<u>77,358</u>	<u>75,825</u>	-4.7%	(3,825)
<b>TRANSFERS TO RESERVES &amp; FUNDS</b>					
Prior year service level (core program)	591,200	588,500	628,900		
Increase (decrease) to maintain core	(2,700)	40,400	27,100		
Improve (reduce) service level	-	-	-		
	<u>588,500</u>	<u>628,900</u>	<u>656,000</u>	6.9%	40,400
Average per month	<u>49,042</u>	<u>52,408</u>	<u>54,667</u>	6.9%	3,367
<b>TRANSFERS FROM RESERVES</b>					
Prior year service level (core program)	(252,000)	(252,800)	(191,500)		
Increase (decrease) to maintain core	(800)	61,300	35,200		
Improve (reduce) service level	-	-	-		
	<u>(252,800)</u>	<u>(191,500)</u>	<u>(156,300)</u>	-24.2%	61,300
Average per month	<u>(21,067)</u>	<u>(15,958)</u>	<u>(13,025)</u>	-24.2%	5,108

**PURPOSE**

To provide for the principal debt repayment requirements of the Town- debenture and term loans.

To transfer to reserve funds as determined by council and policy

To transfer from reserve- use of prior years' surpluses and for other financing

**OBJECTIVES**

To ensure capital reserve is maintained as required by legislation and includes funds received for sale of land, surplus debenture proceeds, residual capital grant and so forth

To ensure operating reserves are maintained at a level to ensure Town will not suffer with unexpected costly operating expenditures

**EXPECTED OUTPUTS**

To minimize or prevent an operating deficit



**TOWN OF KENTVILLE  
THREE YEAR OPERATING BUDGET-EXPENDITURE**

	2019/2020 BUDGET	2020/2021 BUDGET	2021/2022 BUDGET
<b>FINANCING AND TRANSFERS</b>			
<b>PRINCIPAL INSTALLMENT REQUIREMENTS</b>			
Debt principal	965,600	<b>928,300</b>	909,900
Temporary financing principal	8,600	-	-
	<u>974,200</u>	<u><b>928,300</b></u>	<u>909,900</u>
<b>TRANSFERS TO OWN RESERVE FUNDS AND AGENCIES</b>			
To Reserve fund- Operating	66,900	<b>99,800</b>	97,900
To Reserve fund-Capital	483,100	<b>483,100</b>	483,100
	<u>550,000</u>	<u><b>582,900</b></u>	<u>581,000</u>
To General Capital fund- capital from revenue	<u>38,500</u>	<u><b>46,000</b></u>	<u>75,000</u>
Total transfers to other funds	<u>588,500</u>	<u><b>628,900</b></u>	<u>656,000</u>
<b>TRANSFERS FROM OWN RESERVE FUNDS AND AGENCIES</b>			
From Reserve fund- Operating	(245,500)	<b>(191,500)</b>	(156,300)
From Reserve fund-Capital	(7,300)	-	-
	<u>(252,800)</u>	<u><b>(191,500)</b></u>	<u>(156,300)</u>
<b>NET FINANCING AND TRANSFERS</b>	<u>335,700</u>	<u><b>437,400</b></u>	<u>499,700</u>
Percentage increase (decrease)		30.3%	14.2%

TOWN OF KENTVILLE  
2020/2021 OPERATING BUDGET-LEGAL EXPENSE BUDGET SUMMARY



	2019/2020 <u>BUDGET</u>	2020/2021 <u>BUDGET</u>	2021/2022 <u>BUDGET</u>	PERCENTAGE <u>VARIANCE</u>	PERCENTAGE <u>VARIANCE</u>
<b>10 General Administration</b>					
Legal Expense					
Retainers	9,000	10,700	10,700	18.9%	0.0%
Specific	3,600	3,600	3,600	0.0%	0.0%
	<u>12,600</u>	<u>14,300</u>	<u>14,300</u>	13.5%	0.0%
<b>11-2 Law Enforcement</b>					
Legal Expense	50,000	40,000	0		
	<u>50,000</u>	<u>40,000</u>	<u>0</u>	-20.0%	0.0%
<b>14 Transportation Services</b>					
Legal Expense	2,500	2,500	2,500		
	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	0.0%	
<b>18 Environmental Development Services</b>					
Legal Expense	10,000	10,000	10,000	0.0%	0.0%
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>		
<b>19 Recreation Services</b>					
Legal Expense	4,000	4,000	4,000	0.0%	0.0%
	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.0%	0.0%
<b>TOTAL LEGAL EXPENSE</b>	<u>79,100</u>	<u>70,800</u>	<u>30,800</u>	<b>-10.5%</b>	<b>-56.5%</b>