



**City of Kingston  
Information Report to Council  
Report Number 21-182**

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**To:** Mayor and Members of Council  
**From:** Desiree Kennedy, Chief Financial Officer & City Treasurer  
**Resource Staff:** Lana Foulds, Director, Financial Services  
Scarlet Eyles, Manager, Financial Planning  
**Date of Meeting:** August 10, 2021  
**Subject:** 2020 Development Charge Reserve Fund Statement

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**Council Strategic Plan Alignment:**

Theme: Regulatory & compliance

Goal: See above

**Executive Summary:**

The purpose of this report is to provide Council with a statement of the City's Development Charge Reserve Fund as at December 31, 2020.

Development charges are collected for the purposes of financing new infrastructure and infrastructure capacity expansion under the *Development Charges Act, 1997*, as amended. The basis for these charges is provided in the [Development Charges Background Study, 2019](#) in support of By-Law Number [2019-116](#), cited as the "City of Kingston Development Charge By-Law 2019".

**Recommendation:**

This report is for information only.

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**Authorizing Signatures:**

ORIGINAL SIGNED BY CHIEF FINANCIAL  
OFFICER & CITY TREASURER

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**Desiree Kennedy, Chief  
Financial Officer & City  
Treasurer**

ORIGINAL SIGNED BY CHIEF  
ADMINISTRATIVE OFFICER

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**Lanie Hurdle, Chief  
Administrative Officer**

**Consultation with the following Members of the Corporate Management Team:**

Paige Agnew, Commissioner, Community Services	Not required
Peter Huigenbos, Commissioner, Business, Environment & Projects	Not required
Brad Joyce, Commissioner, Corporate Services	Not required
Jim Keech, President & CEO, Utilities Kingston	
Sheila Kidd, Commissioner, Transportation & Public Works	Not required

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**Options/Discussion:**

In accordance with legislation, the treasurer of the municipality is required to provide Council with an annual financial statement reflecting the activity of the Development Charge Reserve Fund. The structure and detail of this information has been developed based on previous feedback from representatives of the development community and with a focus on underlying principles that support transparency, efficiency, and ease of use.

Council approved By-Law Number [2019-116](#), cited as the “City of Kingston Development Charge By-Law 2019”, and related [Development Charge Background Study, 2019](#). These documents support the use of development charges for all services for which the City plans to incur capital costs related to new servicing capacity expansion for the next five-year period, effective September 29, 2019.

Development charge levies can only be used to fund costs related to new infrastructure and infrastructure capacity expansion, as determined through the development charge calculation process, and in accordance with the City of Kingston Development Charge By-Law 2019. The *Development Charges Act, 1997*, as amended, requires that development charges collected be placed in a separate reserve fund and accumulate interest. The Development Charge Reserve Fund is not consolidated with other municipal reserve funds for investment purposes. A separate Impost Reserve Fund has been maintained to manage and report the collection and use of development charges related to water and wastewater services.

Exhibit A to this report provides a summary of financial activity of the Development Charge Reserve Fund for the year ending December 31, 2020. The statement provides detail to reflect the 2019 background study in effect for the 2020 fiscal year. Where applicable, study envelopment amounts have been adjusted for the five year bylaw period instead of the full study period that could be over more than 20 years. Inflows consist of contributions from developers, collected at the time of building permit issuance, plus investment income earned in the fiscal year. Outflows are in accordance with the Development Charge Background Study, 2019 in effect at the time of expenditure approval. Exhibit A also reflects interim financing and temporary cash flow balances at year-end. This includes inter-fund borrowing between service categories, as a result of timing differences between revenues collected and expenditures incurred. Interest on inter-fund borrowing is charged and recovered between the respective service categories.

Exhibits A1 and A2 to this report summarize project costs funded in whole or in part from development charges in 2020, including information on project costs and related funding sources.

The City of Kingston Development Charge By-Law 2019 includes certain exemptions for the purposes of encouraging employment and assessment growth. Exemptions are recorded when building permits are issued and are compensated from a tax incremental financing approach by withholding taxation revenue from the related assessment increases to compensate the Development Charge Reserve Fund. In addition, as previously approved by Council, the City Treasurer is given delegated authority to consider applying additional amounts to the repayment of development charge and impost fee exemptions based on any surplus resulting from

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assessment growth in a given year. Council may also allocate budget funds to assist with this compensation through the annual budget process or by specific approval. Any additional transfers will accelerate the allocation of the tax incremental financing program and ultimately recognize revenues from assessment growth sooner. At the end of 2020, total amount outstanding in respect of development charge exemptions is \$4,129,303 including interest calculated at average rates.

**Existing Policy/By-Law:**

*Development Charges Act, 1997, as amended*

By-Law Number [2019-116](#), "A By-Law to Establish Development Charges for the City of Kingston, Cited as the "City of Kingston Development Charge By-Law 2019"

[Development Charges Background Study, 2019](#)

**Notice Provisions:**

None

**Accessibility Considerations:**

The City's [Accessibility Standards Policy](#) indicates that the City of Kingston shall, upon request, and in consultation with the person making the request, provide or make arrangements to provide accessible formats and communication supports for persons with disabilities.

The exhibits to this report are system generated or derived from the extensive spreadsheets used to develop and maintain the City's budgets. The Exhibits to this report will be provided in an alternate format upon request.

**Financial Considerations:**

This report reflects the transactions of the City's Development Charge Reserve Fund and Impost Reserve Fund as recorded in 2020. Allocations to finance capital projects from development charges are approved by Council in the annual capital budget by-laws or by subsequent reports to Council and are in accordance with the Development Charge Background Study, 2019.

**Contacts:**

Lana Foulds, Director, Financial Services, 613-546-4291 extension 2209

Scarlet Eyles, Manager, Financial Planning, 613-546-4291 extension 2262

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**Other City of Kingston Staff Consulted:**

Randy Murphy, Chief Financial Officer and Treasurer, Corporate Secretary, Utilities Kingston,  
613-546-1181 extension 2317

**Exhibits Attached:**

Exhibit A - Annual Treasurer's Statement of Development Charge and Impost Reserve Funds  
(By-Law Number 2020-116)

Exhibit A1 - Summary of Capital Financing - Development Charge Reserve Fund - 2020

Exhibit A2 - Summary of Other Allocations - Development Charge Reserve Fund - 2020

**Annual Treasurer's Statement of Development Charge and Impost Reserve Funds (By-Law Number 2019-116)**

Description	Total	Water	Wastewater	Roads	Protection	Transit	Parks and Recreation	Affordable Housing	Studies	Library	Waste Diversion
Opening Balance, January 1, 2020	56,131,059	16,409,000	20,730,975	12,851,239	-	-	5,233,051	-	289,766	612,382	4,646
Opening Interfund Borrowings, January 1, 2020	-	-	-	2,667,257	(497,270)	(2,155,112)	-	(14,875)	-	-	-
<b>Adjusted Opening Balance</b>	<b>\$ 56,131,059</b>	<b>\$ 16,409,000</b>	<b>\$ 20,730,975</b>	<b>\$ 15,518,497</b>	<b>\$ (497,270)</b>	<b>\$ (2,155,112)</b>	<b>\$ 5,233,051</b>	<b>\$ (14,875)</b>	<b>\$ 289,766</b>	<b>\$ 612,382</b>	<b>\$ 4,646</b>
<b>Add:</b>											
Collections (By-Law 2019-116)											
Residential, Multi-Residential	18,421,660	1,345,257	4,863,179	6,867,486	679,210	1,044,584	2,125,321	343,836	231,788	861,769	59,229
Industrial (including repayment of exemptions)	2,232,128	243,421	878,225	782,030	75,075	115,740	75,075	-	25,025	31,281	6,256
Non-Industrial	2,472,793	396,433	1,512,956	419,687	39,752	61,157	18,347	-	13,760	7,645	3,058
Sub-Total (By-Law 2019-116)	<b>\$ 23,126,581</b>	<b>\$ 1,985,111</b>	<b>\$ 7,254,359</b>	<b>\$ 8,069,203</b>	<b>\$ 794,037</b>	<b>\$ 1,221,481</b>	<b>\$ 2,218,743</b>	<b>\$ 343,836</b>	<b>\$ 270,573</b>	<b>\$ 900,695</b>	<b>\$ 68,543</b>
Investment income	1,316,732	293,233	421,334	368,721	-	-	173,375	7,646	13,968	36,405	2,050
Interest on interfund borrowings	-	-	-	17,846	(1,518)	(16,328)	-	-	-	-	-
<b>Sub-Total</b>	<b>\$ 24,443,312</b>	<b>\$ 2,278,343</b>	<b>\$ 7,675,694</b>	<b>\$ 8,455,770</b>	<b>\$ 792,519</b>	<b>\$ 1,205,153</b>	<b>\$ 2,392,117</b>	<b>\$ 351,482</b>	<b>\$ 284,541</b>	<b>\$ 937,100</b>	<b>\$ 70,593</b>
<b>Less:</b>											
Amount Transferred to Capital (Exhibit A1)	15,432,757	365,659	3,145,265	10,423,857	175,000	59,685	1,132,323	55,992	61,664	13,311	-
Other Allocations (Exhibit A2)	2,928,194	1,432,300	993,708	-	172,366	-	129,767	-	-	200,053	-
<b>Sub-Total</b>	<b>\$ 18,360,951</b>	<b>\$ 1,797,959</b>	<b>\$ 4,138,973</b>	<b>\$ 10,423,857</b>	<b>\$ 347,366</b>	<b>\$ 59,685</b>	<b>\$ 1,262,090</b>	<b>\$ 55,992</b>	<b>\$ 61,664</b>	<b>\$ 213,364</b>	<b>\$ -</b>
<b>Closing Balance Before Interim Financing</b>	<b>\$ 62,213,420</b>	<b>\$ 16,889,384</b>	<b>\$ 24,267,696</b>	<b>\$ 13,550,410</b>	<b>\$ (52,117)</b>	<b>\$ (1,009,645)</b>	<b>\$ 6,363,079</b>	<b>\$ 280,614</b>	<b>\$ 512,642</b>	<b>\$ 1,336,118</b>	<b>\$ 75,239</b>
Interfund Borrowings (Interim Financing)	-	-	-	\$ (1,061,761)	\$ 52,117	\$ 1,009,645	-	-	-	-	-
<b>Closing Balance, December 31, 2020</b>	<b>\$ 62,213,420</b>	<b>\$ 16,889,384</b>	<b>\$ 24,267,696</b>	<b>\$ 12,488,648</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,363,079</b>	<b>\$ 280,614</b>	<b>\$ 512,642</b>	<b>\$ 1,336,118</b>	<b>\$ 75,239</b>

Deferred Exemption Revenue to be recovered \$ 4,129,203

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act*, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the *Development Charges Act* or another Act.

Summary of Capital Financing - Development Charge / Impost Reserve Funds - 2020	2019 Background Study			Actual Gross Capital Cost to Date	D.C./Impost Recoverable Cost Share				Non- D.C./Impost Recoverable Cost Share	
	Services	Study Gross Cost	D.C./Impost Recoverable Cost		Non- D.C./Impost Recoverable Cost Share	D.C./Impost Reserve Fund Prior Study Carry Forward <sup>1</sup>	D.C./Impost Reserve Fund Current Year	D.C./Impost Reserve Fund Cumulative Total	D.C. Debt Financing	Municipal Funding Including Debt Financing and Post-Period Benefit
<b>Roads Services</b>										
City-wide intersection / Corridor Improvements <sup>1</sup>	-	-	-	2,826,044	2,980	-	2,287,400	-	538,644	-
Centennial Drive - 2 lane road - Resource Rd. to 520m East of Gardiners Rd. <sup>1</sup>	-	-	-	4,328,635	(82,764)	-	2,144,698	-	2,183,937	-
Cataraqui Woods - Sydenham Rd. to Centennial Dr. <sup>1</sup>	-	-	-	4,197,576	26,706	-	2,770,679	-	1,426,897	-
John Counter Blvd. widening from 2 to 4 lanes + bridge over CN railway tracks (Sir John A. Macdonald to Princess St.)	40,351,000	15,059,526	25,291,474	35,066,882	-	6,618,303	12,606,544	-	17,770,338	4,690,000
Highway 15 widening from 2 to 4 lanes (Highway 2 to Gore Rd.) - Phase I - EA / Design / Land	13,801,000	10,378,547	2,115,873	1,425,512	-	611,369	1,067,707	-	357,805	-
3rd Crossing new construction of a 2 lane bridge - Elliott Ave. and Gore Rd. Phase 2 - Design / Construction	180,000,000	25,560,000	154,440,000	91,760,588	-	-	2,003,338	13,336,498	16,884,109	59,536,644
Roads - land purchase (previous study) <sup>1</sup>	-	-	-	1,549,682	48,500	-	48,500	-	1,501,182	-
Transportation Master Plan + Transportation Model Update (2019) <sup>1</sup>	-	-	-	333,626	120,628	-	156,504	-	177,122	-
Transportation Master Plan, Transportation Model Update, and Household Survey (2020)	362,000	217,924	144,076	26,021	-	15,665	15,665	-	10,356	-
Active Transportation - Pathways & Trails	24,534,000	4,303,803	20,230,197	6,548	-	5,762	5,762	-	786	-
TRP - City-wide Routes ATMP Infrastructure	43,229,700	5,893,073	37,336,627	7,500	-	1,022	1,022	-	6,478	-
PBW - Equipment - Roads	2,545,000	2,298,420	246,580	359,186	-	64,555	64,555	-	294,631	-

Summary of Capital Financing - Development Charge / Impost Reserve Funds - 2020	2019 Background Study			Actual Gross Capital Cost to Date	D.C./Impost Recoverable Cost Share				Non- D.C./Impost Recoverable Cost Share	
	Study Gross Cost	D.C./Impost Recoverable Cost	Non- D.C./Impost Recoverable Cost Share		D.C./Impost Reserve Fund Prior Study Carry Forward <sup>1</sup>	D.C./Impost Reserve Fund Current Year	D.C./Impost Reserve Fund Cumulative Total	D.C. Debt Financing	Municipal Funding Including Debt Financing and Post-Period Benefit	Grants, Subsidies Other Contributions
<b>Services</b>										
PBW - Equipment - Sidewalks	1,080,000	975,361	104,639	161,188	-	121,341	121,341	-	39,847	-
PBW - Equipment - Parks & Sportsfields	540,000	443,621	96,379	106,908	-	87,825	87,825	-	19,083	-
Public Works Garage & Fleet Maintenance <sup>1</sup>	-	-	-	10,157,306	2,781,967	-	2,781,967	-	7,022,920	352,419
<b>Sub-Total: Roads Services</b>				<b>152,313,202</b>	<b>2,898,016</b>	<b>7,525,842</b>	<b>26,163,507</b>	<b>13,336,498</b>	<b>48,234,134</b>	<b>64,579,063</b>
<b>Protection Services</b>										
Replacement of Fire Maintenance Facility	4,000,000	956,934	3,043,066	692,889	-	165,739	165,739	-	527,150	-
Fire Training Centre Phase 3 <sup>1</sup>	-	-	-	427,978	9,261	-	117,948	-	310,030	-
<b>Sub-Total: Protection Services</b>				<b>1,120,867</b>	<b>9,261</b>	<b>165,739</b>	<b>283,687</b>	<b>-</b>	<b>837,180</b>	<b>-</b>
<b>Transit Services</b>										
Bus Stops / Shelters	2,000,000	1,574,102	425,898	4,070	-	21,878	21,878	-	(20,792)	2,985
Buses	10,501,632	8,961,062	1,540,570	68,974	-	1,579	1,579	-	19,900	47,495
Access Buses	490,000	183,373	306,627	96,815	-	36,228	36,228	-	60,587	-
<b>Sub-Total: Transit Services</b>				<b>169,860</b>	<b>-</b>	<b>59,685</b>	<b>59,685</b>	<b>-</b>	<b>59,695</b>	<b>50,480</b>
<b>Parks and Recreation</b>										
Midland Park Phase 4 (Greene Homes)	245,000	172,336	72,664	204,847	-	29,788	146,961	-	57,886	-
Lyndenwood Phase 5 (Caraco Homes - Catarauqui North)	265,000	226,575	38,425	68,172	-	58,287	58,287	-	9,885	-
671 Brock St.	600,000	513,000	87,000	601,556	-	404,496	473,948	-	127,609	-
700 Gardiners Rd.	171,000	146,205	24,795	19,304	-	360	17,001	-	2,303	-
East End Community Centre <sup>1</sup>	-	-	-	6,011,472	639,392	-	810,507	-	5,200,965	-
<b>Sub-Total: Parks and Recreation</b>				<b>6,905,351</b>	<b>639,392</b>	<b>492,931</b>	<b>1,506,703</b>	<b>-</b>	<b>5,398,648</b>	<b>-</b>



Summary of Capital Financing - Development Charge / Impost Reserve Funds - 2020	2019 Background Study			Actual Gross Capital Cost to Date	D.C./Impost Recoverable Cost Share				Non- D.C./Impost Recoverable Cost Share	
	Study Gross Cost	D.C./Impost Recoverable Cost	Non- D.C./Impost Recoverable Cost Share		D.C./Impost Reserve Fund Prior Study Carry Forward <sup>1</sup>	D.C./Impost Reserve Fund Current Year	D.C./Impost Reserve Fund Cumulative Total	D.C. Debt Financing	Municipal Funding Including Debt Financing and Post-Period Benefit	Grants, Subsidies Other Contributions
<b>Services</b>										
<b>Affordable Housing</b>										
Affordable Housing - Capital Subsidy	4,000,000	321,087	3,678,913	4,640,449	-	55,992	242,067	-	2,555,657	1,842,725
<b>Sub-Total: Affordable Housing</b>				<b>4,640,449</b>	<b>-</b>	<b>55,992</b>	<b>242,067</b>	<b>-</b>	<b>2,555,657</b>	<b>1,842,725</b>
<b>Studies</b>										
Secondary Planning Studies	336,600	151,470	185,130	137,032	-	61,664	61,664	-	75,367	-
<b>Sub-Total: Studies</b>				<b>137,032</b>	<b>-</b>	<b>61,664</b>	<b>61,664</b>	<b>-</b>	<b>75,367</b>	<b>-</b>
<b>Library</b>										
Pittsburgh Branch Expansion <sup>1</sup>	-	-	-	105,937	13,311	-	38,068	-	67,870	-
<b>Sub-Total: Library</b>				<b>105,937</b>	<b>13,311</b>	<b>-</b>	<b>38,068</b>	<b>-</b>	<b>67,870</b>	<b>-</b>
<b>Water Services</b>										
Watermain - King St. - Sand Bay Lane to Trail Head Place <sup>1</sup>	-	-	-	631,113	18,655	-	315,557	-	315,556	-
Front Rd. / King St. (Sand Bay Lane to Sir John A. Macdonald / Union St.)	19,940,000	3,988,000	15,952,000	88,482	-	44,241	44,241	-	44,241	-
Watermain - John Counter Blvd. - Indian to Princess St. <sup>1</sup>	-	-	-	1,222,887	281,892	-	611,444	-	611,443	-
<b>Sub-Total: Services Related to Water</b>				<b>\$ 1,942,481</b>	<b>\$ 300,547</b>	<b>\$ 44,241</b>	<b>\$ 971,241</b>	<b>\$ -</b>	<b>\$ 971,240</b>	<b>\$ -</b>
<b>Wastewater Services</b>										
Cataraqui Bay Wastewater Treatment Plant (2014 study)	85,000,000	51,000,000	34,000,000	-	-	-	-	-	-	-
Cataraqui Bay Wastewater Treatment Plant Phase 1 - Future Costs (2019 study)	41,464,453	24,878,672	16,585,781	107,069,407	-	2,123,005	14,053,462	50,188,183	42,827,763	-

Summary of Capital Financing - Development Charge / Impost Reserve Funds - 2020	2019 Background Study			Actual Gross Capital Cost to Date	D.C./Impost Recoverable Cost Share				Non- D.C./Impost Recoverable Cost Share	
	Study Gross Cost	D.C./Impost Recoverable Cost	Non- D.C./Impost Recoverable Cost Share		D.C./Impost Reserve Fund Prior Study Carry Forward <sup>1</sup>	D.C./Impost Reserve Fund Current Year	D.C./Impost Reserve Fund Cumulative Total	D.C. Debt Financing	Municipal Funding Including Debt Financing and Post-Period Benefit	Grants, Subsidies Other Contributions
NETS Twinning - Princess St. / John Counter Blvd. <sup>1</sup>	-	-	-	331,585	71,787	-	132,634	-	198,951	-
Pumping Station - Days Road	18,000,000	9,000,000	9,000,000	164,305	-	89,961	89,961	-	74,344	-
NETS Phase 1 (Parkway @ Princess St. to East of John Counter Blvd.)	4,450,000	1,780,000	2,670,000	456,836	-	274,102	274,102	-	182,734	-
Pumping Station - Portsmouth <sup>1</sup>	-	-	-	724,483	122,726	-	718,148	-	6,334	-
Pumping Station - Days Road <sup>1</sup>	-	-	-	1,493,150	421,239	-	895,890	-	597,260	-
Pumping Station - Riverview <sup>1</sup>	-	-	-	1,872,904	21,574	-	1,498,253	-	374,652	-
<b>Sub-Total: Services Related to Wastewater</b>				<b>\$ 112,112,670</b>	<b>\$ 637,326</b>	<b>\$ 2,487,067</b>	<b>\$ 17,662,449</b>	<b>\$ 50,188,183</b>	<b>\$ 44,262,038</b>	<b>\$ -</b>
<b>Studies</b>										
Development Charge Study Updates <sup>1</sup>	-	-	-	\$ 197,047	\$ 41,743	\$ -	\$ 121,490	\$ -	75,557	\$ -
<b>Sub-Total: Studies</b>				<b>\$ 197,047</b>	<b>\$ 41,743</b>	<b>\$ -</b>	<b>\$ 121,490</b>	<b>\$ -</b>	<b>\$ 75,557</b>	<b>\$ -</b>
<b>Total Amounts Transferred to Capital</b>				<b>\$ 279,644,896</b>	<b>\$ 4,539,596</b>	<b>\$ 10,893,161</b>	<b>\$ 47,110,561</b>	<b>\$ 63,524,680</b>	<b>\$ 102,537,387</b>	<b>\$ 66,472,268</b>

<sup>1</sup> Remaining works in-progress from prior study period. DC Recoverable Cost Share held to fund these projects.

**\$ 15,432,757**

## Summary of Other Allocations - Development Charges Reserve Funds - 2020

<b>Non-Debt Allocations</b>	<b>Study Gross Cost</b>	<b>D.C. Recoverable Cost</b>	<b>D.C. Reserve Fund Current Year</b>	
Equipment for 2 additional firefighters	\$ 30,000	\$ 30,000	\$ 3,000	
Additional Police Vehicles (8)	295,800	295,800	38,683	
Outfitting for 14 Additional Police Officers	84,000	84,000	12,783	
700 Division Street (Excess Capacity)	1,035,882	1,035,882	117,900	
<b>Sub-Total Protection Services</b>	<b>\$ 1,445,682</b>	<b>\$ 1,445,682</b>	<b>\$ 172,366</b>	
INVISTA Centre Ice Pad (Excess Capacity)	1,242,356	1,118,120	129,767	
New library materials	2,222,806	2,000,526	200,053	
<b>Sub-Total Non-Debt Allocations</b>	<b>\$ 4,910,844</b>	<b>\$ 4,564,328</b>	<b>\$ 502,186</b>	
<b>Debt Allocations - Water Services</b>	<b>Post Period Benefit</b>	<b>Debt Principal</b>	<b>Debt Interest</b>	<b>Total Debt Allocation</b>
Debt repayment - \$2M issued 2015 for 25 years at 3.24%; \$26.5M issued 2017 for 30 years at 3.41%	\$ -	\$ 615,017	\$ 920,098	\$ 1,535,115
Post period benefit covered by rates - Water	(102,815)	-	-	(102,815)
<b>Sub-Total Water Services</b>	<b>\$ (102,815)</b>	<b>\$ 615,017</b>	<b>\$ 920,098</b>	<b>\$ 1,432,300</b>

## Summary of Other Allocations - Development Charges Reserve Funds - 2020

<b>Debt Allocations - Wastewater Services</b>	<b>Post Period Benefit</b>	<b>Debt Principal</b>	<b>Debt Interest</b>	<b>Total Debt Allocation</b>
Ravensview excess capacity - debt repayment \$14M issued 2010 for 30 years at 5.05%	\$ -	\$ 331,876	579,186	\$ 911,061
Borrowing Costs - Temporary Construction Financing - Cataraqui Bay WWTP (\$46.9M)	-	-	502,233	502,233
Post period benefit covered by rates - Wastewater	(419,586)	-	-	(419,586)
<b>Sub-Total Wastewater Services</b>	<b>\$ (419,586)</b>	<b>\$ 331,876</b>	<b>\$ 1,081,418</b>	<b>\$ 993,708</b>
<b>Total Other Allocations</b>				<b>\$ 2,928,194</b>