



**City of Kingston  
Report to Council  
Report Number 24-107**

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**To:** Mayor and Members of Council  
**From:** Desirée Kennedy, Chief Financial Officer & City Treasurer  
**Resource Staff:** Lana Foulds, Director, Financial Services  
Christa Walsh, Manager, Financial Planning  
**Date of Meeting:** April 16, 2024  
**Subject:** 2023 Development Charges 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 Charges Reserve Fund as at December 31, 2023.

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 [City of Kingston 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

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

ORIGINAL SIGNED BY CHIEF

ADMINISTRATIVE OFFICER

**Lanie Hurdle, Chief  
Administrative Officer**

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

Paige Agnew, Commissioner, Growth & Development Services	Not required
Jennifer Campbell, Commissioner, Community Services	Not required
Neil Carbone, Commissioner, Corporate Services	Not required
David Fell, President & CEO, Utilities Kingston	
Peter Huigenbos, Commissioner, Major Projects & Strategic Initiatives	Not required
Brad Joyce, Commissioner, Infrastructure, Transportation & Emergency Services	Not required

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**Options/Discussion:****Background**

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 Charges Reserve Fund. The structure and detail of this information continues to be based on feedback from representatives of the development community and a focus on underlying principles that support transparency, efficiency, and ease of use.

Council approved [City of Kingston By-Law Number 2019-116](#), cited as the “City of Kingston Development Charge By-Law 2019”, and related [Development Charges 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 five-year period, beginning 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 Charges 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 Charges Reserve Fund for the year ending December 31, 2023. The statement provides details to reflect the 2019 background study in effect for the 2023 fiscal year. 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 Charges Background Study, 2019 in effect at the time of expenditure approval. Exhibit A also reflects inter-fund borrowing between service categories, as provided by the [Development Charges Act, 1997](#), to recognize timing differences between revenues collected and expenditures incurred. Interest on inter-fund borrowing is charged and recovered between the respective service categories.

Exhibits A1, A2 and A3 to this report summarize project costs funded in whole or in part from development charges in 2023, 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 Charges Reserve Fund. Funds are approved by Council through the annual budget process or by specific approval. In addition, as previously approved by Council, the City

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Treasurer is given delegated authority to consider applying additional amounts to the repayment of development charges and impost fee exemptions based on any surplus resulting from assessment growth in a given year. 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 2023, the total amount outstanding in respect of development charge exemptions is \$3,819,405.

The city's current Development Charges By-Law will expire on September 29, 2024. To continue to impose development charges, the city will need to adopt a new Development Charges By-Law prior to this date. Legislation requires that prior to the adoption of a new Development Charges By-law, a Background Study must be completed to serve as supporting documentation in determining the new development charges. Watson & Associates Economists Ltd. has been retained to support this process and the project is underway. Council will have the opportunity to review a draft of Background Study and By-law later this summer.

### **Existing Policy/By-Law**

[Development Charges Act, 1997](#), as amended

[City of Kingston 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](#)

### **Financial Considerations**

This report reflects the transactions of the City's Development Charges Reserve Fund as recorded in 2023. Allocations to finance capital projects from development charges are approved by Council in the annual capital budget by-laws or by separate reports to Council and are in accordance with the Development Charges Background Study, 2019.

### **Contacts:**

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

Christa Walsh, Manager, Financial Planning, 613-546-4291 extension 2262

### **Other City of Kingston Staff Consulted:**

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

### **Exhibits Attached:**

Exhibit A - Annual Treasurer's Statement of Development Charges and Impost Reserve Funds (By-Law Number 2019-116)

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Exhibit A1 - Summary of Capital Financing - Development Charges and Impost Reserve Funds  
– 2023

Exhibit A2 - Summary of Municipal Allocations - Development Charges Reserve Fund – 2023

Exhibit A3 - Summary of Utility Allocations - Development Charges Reserve Fund – 2023

**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, 2023	42,807,750	12,938,587	7,633,746	11,406,224	-	469,589	6,943,383	761,851	781,220	1,695,576	177,574
Opening Interfund Borrowings, January 1, 2023	-	-	-	199,869	(199,869)	-	-	-	-	-	-
<b>Adjusted Opening Balance</b>	<b>\$ 42,807,750</b>	<b>\$ 12,938,587</b>	<b>\$ 7,633,746</b>	<b>\$ 11,606,093</b>	<b>\$ (199,869)</b>	<b>\$ 469,589</b>	<b>\$ 6,943,383</b>	<b>\$ 761,851</b>	<b>\$ 781,220</b>	<b>\$ 1,695,576</b>	<b>\$ 177,574</b>
<b>Add:</b>											
Collections (By-Law 2019-116)											
Residential, Multi-Residential	13,605,009	1,020,308	3,687,889	5,147,517	508,971	783,147	1,593,042	-	173,867	645,687	44,581
Industrial (including repayment of exemptions)	164,809	25,565	92,999	32,542	3,123	4,836	3,224	-	1,008	1,310	202
Non-Industrial	6,304,672	758,254	2,899,048	1,969,555	188,899	286,127	88,894	-	63,892	36,113	13,890
<b>Sub-Total (By-Law 2019-116)</b>	<b>\$ 20,074,490</b>	<b>\$ 1,804,127</b>	<b>\$ 6,679,936</b>	<b>\$ 7,149,614</b>	<b>\$ 700,994</b>	<b>\$ 1,074,110</b>	<b>\$ 1,685,160</b>	<b>\$ -</b>	<b>\$ 238,767</b>	<b>\$ 683,110</b>	<b>\$ 58,673</b>
Investment income	784,223	323,259	145,279	157,497	-	19,430	95,353	-	12,266	27,891	3,248
Interest on interfund borrowings	-	-	-	(8,836)	8,836	-	-	-	-	-	-
<b>Sub-Total</b>	<b>\$ 20,858,713</b>	<b>\$ 2,127,386</b>	<b>\$ 6,825,215</b>	<b>\$ 7,298,275</b>	<b>\$ 709,830</b>	<b>\$ 1,093,540</b>	<b>\$ 1,780,513</b>	<b>\$ -</b>	<b>\$ 251,033</b>	<b>\$ 711,001</b>	<b>\$ 61,921</b>
<b>Less:</b>											
Amount Transferred to Capital (Exhibit A1)	11,162,883	(801,350)	3,769,689	6,229,257	5,685	130,503	1,563,453	-	127,864	137,781	-
Other Allocations - Municipal (Exhibit A2)	1,614,122	-	-	1,071,155	200,904	-	129,767	-	-	212,297	-
Other Allocations - Utilities (Exhibit A3)	5,620,388	1,422,766	4,197,622	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>\$ 18,397,393</b>	<b>\$ 621,416</b>	<b>\$ 7,967,312</b>	<b>\$ 7,300,411</b>	<b>\$ 206,589</b>	<b>\$ 130,503</b>	<b>\$ 1,693,220</b>	<b>\$ -</b>	<b>\$ 127,864</b>	<b>\$ 350,078</b>	<b>\$ -</b>
<b>Closing Balance, December 31, 2023</b>	<b>\$ 45,269,070</b>	<b>\$ 14,444,557</b>	<b>\$ 6,491,649</b>	<b>\$ 11,603,957</b>	<b>\$ 303,372</b>	<b>\$ 1,432,625</b>	<b>\$ 7,030,675</b>	<b>\$ 761,851</b>	<b>\$ 904,389</b>	<b>\$ 2,056,499</b>	<b>\$ 239,495</b>
Deferred Exemption Revenue to be recovered	<b>\$ 3,819,405</b>										

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 Charges and Impost Reserve Funds – 2023

Capital Projects	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>Roads Services</b>										
City-wide intersection / Corridor Improvements	33,825,000	10,960,439	22,864,562	925,701		62,935	366,444	-	559,257	-
Centennial Drive - 2 lane road - Resource Road to 520m East of Gardiners Road <sup>1</sup>	-	-	-	5,182,414	114,701		2,439,082	-	2,743,332	-
John Counter Blvd. widening from 2 to 4 lanes + bridge over CN railway tracks (Sir John A. Macdonald to Princess Street)	40,351,000	15,059,526	25,291,474	39,647,560		251,910	14,822,690	-	18,860,130	5,964,741
Highway 15 widening from 2 to 4 lanes (Highway 2 to Gore Road) - Phase I - EA / Design / Land	13,801,000	10,378,547	3,422,453	5,150,035		(1,195,718)	698,445	3,174,455	1,277,135	-
Waaban Crossing (3rd Crossing) new construction of a 2 lane bridge - Elliott Avenue and Gore Road Phase 2 - Design / Construction	180,000,000	25,560,000	154,440,000	179,942,031		5,929,612	14,967,378	15,000,000	30,013,299	119,961,354
Transportation Master Plan, Transportation Model Update, and Household Survey	362,000	217,924	144,076	395,453		75,168	238,063	-	157,390	-
TRP - City-wide Routes ATMP Infrastructure	43,229,700	5,893,073	37,336,627	2,602,784		278,008	381,356	-	2,221,428	-
Active Transportation - Pathways and Trails	24,534,000	4,303,803	20,230,197	369,053		63,420	70,000	-	299,052	-
TRP - Neighbourhood Routes ATMP Infrastructure	20,793,600	2,384,746	18,408,854	174,301		60,739	101,493	-	72,808	-
PBW - Equipment - Roads	2,545,000	2,298,420	246,580	1,079,846		518,927	975,222	-	104,624	-
PBW - Equipment - Sidewalks	1,080,000	975,361	104,639	218,855		-	197,651	-	21,204	-

Capital Projects	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
PBW - Equipment - Parks & Sportsfields	540,000	443,621	96,379	382,765		69,555	244,889	-	137,875	-
<b>Sub-Total: Roads Services</b>				<b>236,070,798</b>	<b>114,701</b>	<b>6,114,556</b>	<b>35,502,713</b>	<b>18,174,455</b>	<b>56,467,535</b>	<b>125,926,095</b>
<b>Protection Services</b>										
Replacement of Fire Maintenance Facility	4,000,000	956,934	3,043,066	4,320,943		5,685	1,033,714	-	3,287,229	-
<b>Sub-Total: Protection Services</b>				<b>4,320,943</b>	<b>-</b>	<b>5,685</b>	<b>1,033,714</b>	<b>-</b>	<b>3,287,229</b>	<b>-</b>
<b>Transit Services</b>										
Buses	10,501,632	921,142	9,580,490	4,800,752		76,691	259,773		1,170,961	3,370,018
Bus Stops / Shelters	2,000,000	254,702	1,745,298	816,059		53,812	91,885	-	279,133	445,041
<b>Sub-Total: Transit Services</b>				<b>5,616,811</b>	<b>-</b>	<b>130,503</b>	<b>351,658</b>	<b>-</b>	<b>1,450,094</b>	<b>3,815,059</b>
<b>Parks and Recreation</b>										
Lyndenwood Phase 5 (Caraco Homes - Cataraqi North)	265,000	226,575	38,425	1,138,068		438,055	973,048	-	165,020	-
Woodhaven Secondary Plan Community (Cat. West) South East Park	175,000	149,625	25,375	112,813		96,455	96,455	-	16,358	-
Creekside Valley Park A - South Valley Edge Park	305,000	260,775	44,225	22,639		19,356	19,356	-	3,283	-
Bert Meunier Common West - Augusta Common West	415,000	354,825	60,175	466,219		398,617	398,617	-	67,602	-
Riverview Regalia Park (residential to trail)	525,000	448,875	76,125	49,741		42,529	42,529	-	7,212	-
Woodhaven Secondary Plan Community (Cat. West) Community Park Design (tamarack West 2)	286,700	245,129	41,571	88,701		75,840	75,840	-	12,862	-
Woodhaven Secondary Plan Community (Cat. West) Community Park Construction (tamarack West 2)	2,840,000	2,428,200	411,800	22,310		19,075	19,075	-	3,235	-



Capital Projects	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>										
Terra Verde Way Park (Centennial Dr./Cataraqui Woods Dr. Park - Taylor Lands)	246,500	210,758	35,742	399,923		341,934	341,934	-	57,989	-
Greenwood West Woodland Trail - North	165,000	141,075	23,925	12,139		10,379	10,379	-	1,760	-
Greenwood West Woodland Trail - Centre	295,000	252,225	42,775	2,156		1,843	1,843	-	313	-
700 Gardiners Road (including WIP from prior study) <sup>1</sup>	171,000	146,205	24,795	1,415,456		131,322	1,210,215	-	205,241	-
East End Community Centre <sup>1</sup>	-	-	-	13,658,383	(11,951)		1,803,902	-	11,554,481	300,000
<b>Sub-Total: Parks and Recreation</b>				<b>17,388,547</b>	<b>(11,951)</b>	<b>1,575,404</b>	<b>4,993,192</b>	<b>-</b>	<b>12,095,355</b>	<b>300,000</b>
<b>Studies</b>										
Archeology Study	100,000	45,000	55,000	62,908		13,194	28,309	-	34,599	-
Industrial Land Use Strategy	150,000	75,000	75,000	3,462		-	1,558	-	1,904	-
Population Model Update	140,000	63,000	77,000	217,409		97,834	97,834	-	119,575	-
Development Charge Study Updates	115,000	103,500	11,500	5,356		4,820	4,820	-	536	-
Secondary Planning Studies	336,600	151,470	185,130	444,799		12,004	200,160	-	244,640	-
<b>Sub-Total: Studies</b>				<b>733,934</b>	<b>-</b>	<b>127,852</b>	<b>332,680</b>	<b>-</b>	<b>401,255</b>	<b>-</b>
<b>Library</b>										
Pittsburgh Branch Expansion <sup>1</sup>	-	-	-	1,392,456	137,781		683,410	-	709,046	-
<b>Sub-Total: Library</b>				<b>1,392,456</b>	<b>137,781</b>	<b>-</b>	<b>683,410</b>	<b>-</b>	<b>709,046</b>	<b>-</b>
<b>Water Services</b>										
Highway 15 Trunk Watermain: Highway 2 to Gore Road	3,900,000	1,560,000	2,340,000	5,536,149		687,529	2,214,608	-	3,321,541	-

Capital Projects  Services	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
Front Road / King Street (Sand Bay Lane to Sir John A. Macdonald / Union Street)	19,940,000	3,988,000	15,952,000	6,167,937		(1,470,324)	1,233,605	-	4,934,332	-
<b>Sub-Total: Services Related to Water</b>				<b>\$ 11,704,086</b>	<b>\$ -</b>	<b>\$ (782,794)</b>	<b>\$ 3,448,213</b>	<b>\$ -</b>	<b>\$ 8,255,873</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	135,233,818		6,285	29,648,512	50,867,854	54,717,452	-
NETS Phase 1 (Parkway @ Princess Street to East of John Counter Boulevard)	4,450,000	1,780,000	2,670,000	1,012,796		68,018	444,765	-	568,031	-
NETS Phase 2 (Queen Mary @ Greenview to Sherwood Crescent)	2,600,000	1,040,000	1,560,000	5,698,729		1,088,051	1,195,457	-	4,503,272	-
Pumping Station - Days Road	18,000,000	9,000,000	9,000,000	17,878,839		1,899,940	8,980,241	-	8,898,599	-
Pumping Station - Portsmouth <sup>1</sup>	-	-	-	1,887,825	568,978		1,887,826	-	-	-
Taggart/Axion Pumping Station	2,800,000	2,800,000		156,972		156,972	156,972	-	-	-
<b>Sub-Total: Services Related to Wastewater</b>				<b>\$ 161,868,981</b>	<b>\$ 568,978</b>	<b>\$ 3,219,267</b>	<b>\$ 42,313,773</b>	<b>\$ 50,867,854</b>	<b>\$ 68,687,354</b>	<b>\$ -</b>
<b>Studies (Water and Wastewater)</b>										
Development Charge Study Updates <sup>1</sup>				\$ 180,121	\$ (37,112)		\$ 167,671	\$ -	\$ 12,450	\$ -
<b>Total Amounts Transferred to Capital</b>				<b>\$ 439,276,677</b>	<b>\$ 772,397</b>	<b>\$ 10,390,486</b>	<b>\$ 88,827,036</b>	<b>\$ 69,042,309</b>	<b>\$ 151,366,192</b>	<b>\$ 130,041,154</b>

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

**\$ 11,162,883**

## Summary of Municipal Allocations - Development Charges Reserve Funds - 2023

<b>Municipal 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	\$ 3,184
700 Division Street (Excess Capacity)	1,035,882	1,035,882	197,720
Sub-Total Protection Services	\$ 1,445,682	\$ 1,445,682	\$ 200,904
INVISTA Centre Ice Pad (Excess Capacity)	1,242,356	1,118,120	129,767
New library materials	2,222,806	2,000,526	212,297
<b>Sub-Total Municipal Allocations</b>	<b>\$ 4,910,844</b>	<b>\$ 4,564,328</b>	<b>\$ 542,968</b>
<b>Municipal Debt Allocation</b>	<b>Debt Principal</b>	<b>Debt Interest</b>	<b>Total Debt Allocation</b>
Waaban Crossing Debt repayment - \$15M issued 2022 for 30 years at 4.2%	\$ 256,728	\$ 627,332	\$ 884,061
Highway 15 Debt repayment - \$3,174,450 issued 2022 for 25 years at 3.24%	54,331	132,762	187,094
<b>Sub-Total Municipal Debt Allocations</b>	<b>\$ 311,060</b>	<b>\$ 760,095</b>	<b>\$ 1,071,155</b>
<b>Total Municipal Allocations</b>			<b>\$ 1,614,122</b>

**Summary of Utility Allocations - Development Charges Reserve Funds - 2023**

<b>Utility 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%	\$ -	\$ 680,343	\$ 854,772	\$ 1,535,115
Post period benefit covered by rates - Water	(112,349)	-	-	(112,349)
<b>Sub-Total Water Services</b>	<b>\$ (112,349)</b>	<b>\$ 680,343</b>	<b>\$ 854,772</b>	<b>\$ 1,422,766</b>
<b>Utility 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%	\$ -	\$ 385,438	525,624	\$ 911,061
Cataraqui Bay - debt repayment \$51M issued 2022 for 20 years at 4.05%	-	1,696,559	2,048,495	3,745,054
Post period benefit covered by rates - Wastewater	(458,493)	-	-	(458,493)
<b>Sub-Total Wastewater Services</b>	<b>\$ (458,493)</b>	<b>\$ 2,081,997</b>	<b>\$ 2,574,118</b>	<b>\$ 4,197,622</b>
<b>Total Utility Allocations</b>				<b>\$ 5,620,388</b>