

Report from Financial Management Services, Director

Date of Report: November 6, 2019

Date of Meeting: November 13, 2019

Report Number: FMS-B043-2019

File: 10.57.99

Subject: 2020 Non-Tax Revenue Projections Including Ten-Year History; Ten-Year History of Rates & Fees Revenue

Recommendation

That Report FMS-B043-2019, regarding 2020 Non-Tax Revenue Projections Including Ten-Year History; Ten-Year History of Rates & Fees Revenue, be received for information purposes.

Summary

This report provides information on the amount of non-tax revenues projected for 2020. These revenues are estimated to increase by \$441,000 from 2019. This report will provide the details for this increase. Also included in this report is an overview of the rates and fees revenues from 2011 to 2020.

Background

Each year as part of the budget process staff determine the amount of non-tax revenues expected to be generated during the particular budget year. The amount of non-tax revenues is deducted from the City's net expenditures to determine the amount of the net tax levy.

During the Budget Committee Meeting on Monday, October 16, 2019, staff was requested to provide a report back to the Committee with a breakdown of the City's revenue sources from past ten years.

Report

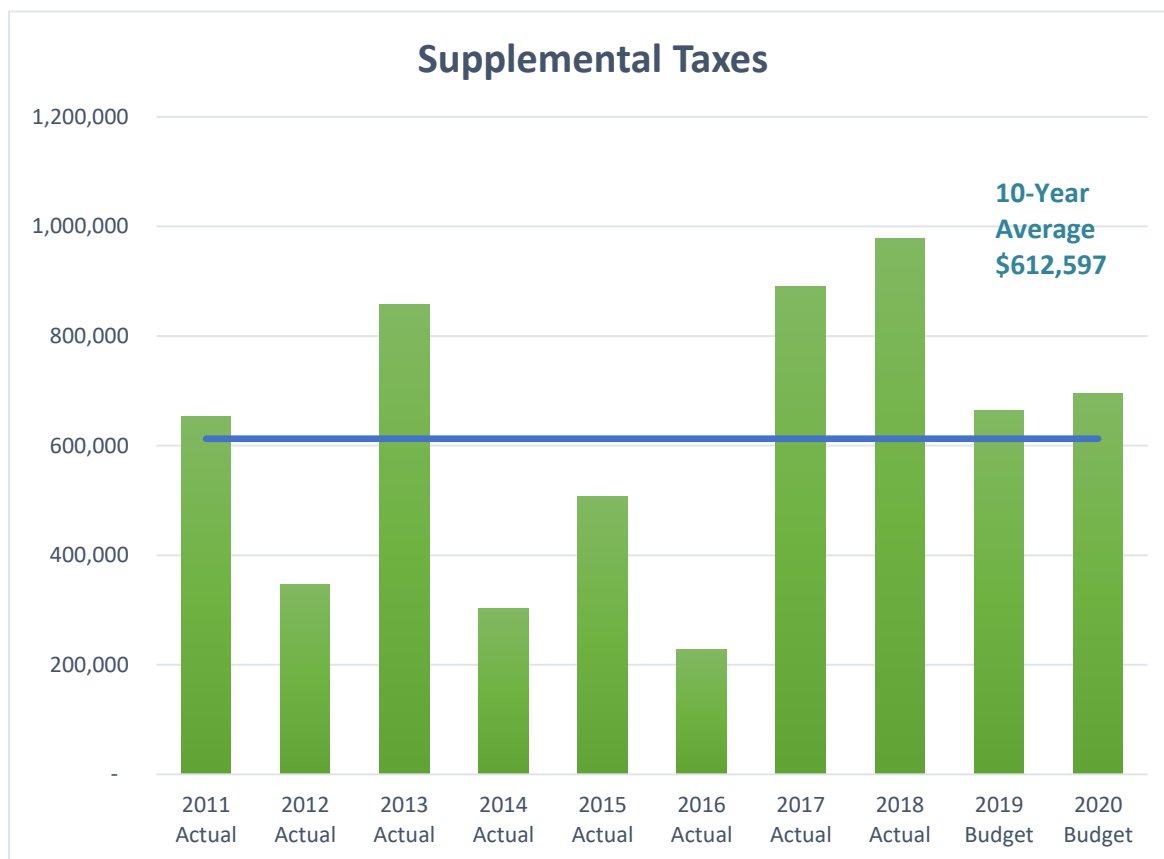
Non-Tax Revenue

In recent years, there were a number of decreases in non-tax revenues. In 2020, an increase of \$441,000 in non-tax revenues. A ten-year history of non-tax revenue is included in Appendix 1 of this report. In 2018 and 2019 the trend of non-tax revenues began to stabilize. There are a few increases forecasted in 2020 in the amount of \$908,000. This increase is offset by a decrease or reduction in non-tax revenues of \$467,000.

The following are the reasons for the net increase of \$441,000 in non-tax revenues estimated for 2020.

Supplemental Taxes

The average supplemental tax revenues for the last ten years is \$612,597. The City continues to experience positive building permit activity in 2019. Therefore, supplemental tax revenues are expected to continue to steadily increase in 2020 with the increase in new dwelling numbers in the past couple of years. The estimated supplemental tax revenue for 2020 is \$695,000, an increase of \$30,000 from \$665,000 in 2019. This has a positive impact on non-tax revenues.



Regular Hydro Dividend

Each year the City receives dividends related to its holdings in Alectra Utility Corporation. These are pass through dividends and not special dividends. Based on the Hydro's business plan for 2020 this pass through dividend is expected to be \$4,104,000 which is an increase of \$153,000 from 2019. This increase is reflected in the City's non-tax revenues for 2020.

Investment Income

During 2019 Bank of Canada has been maintaining a steady interest rate at 1.75%. Although interest rates are expected to experience a rate decrease in 2020, the City has invested its excess cash at favourable rates and has decent rates on its general

bank account. Therefore, an increase in investment income of \$545,500 is estimated based on the trending actuals in 2019 and expected investment levels in 2020.

Fines

The City's share of fines from Provincial Offences (POA) from the Niagara Region is expected to increase by \$125,000 in 2020 from 2019. This is due to 2019 being the second year in several that the Niagara Region is expecting positive year end results for the POA. Therefore, the area municipalities who share in these revenues will see an increase in POA distributed in 2020.

Prior Year Surplus

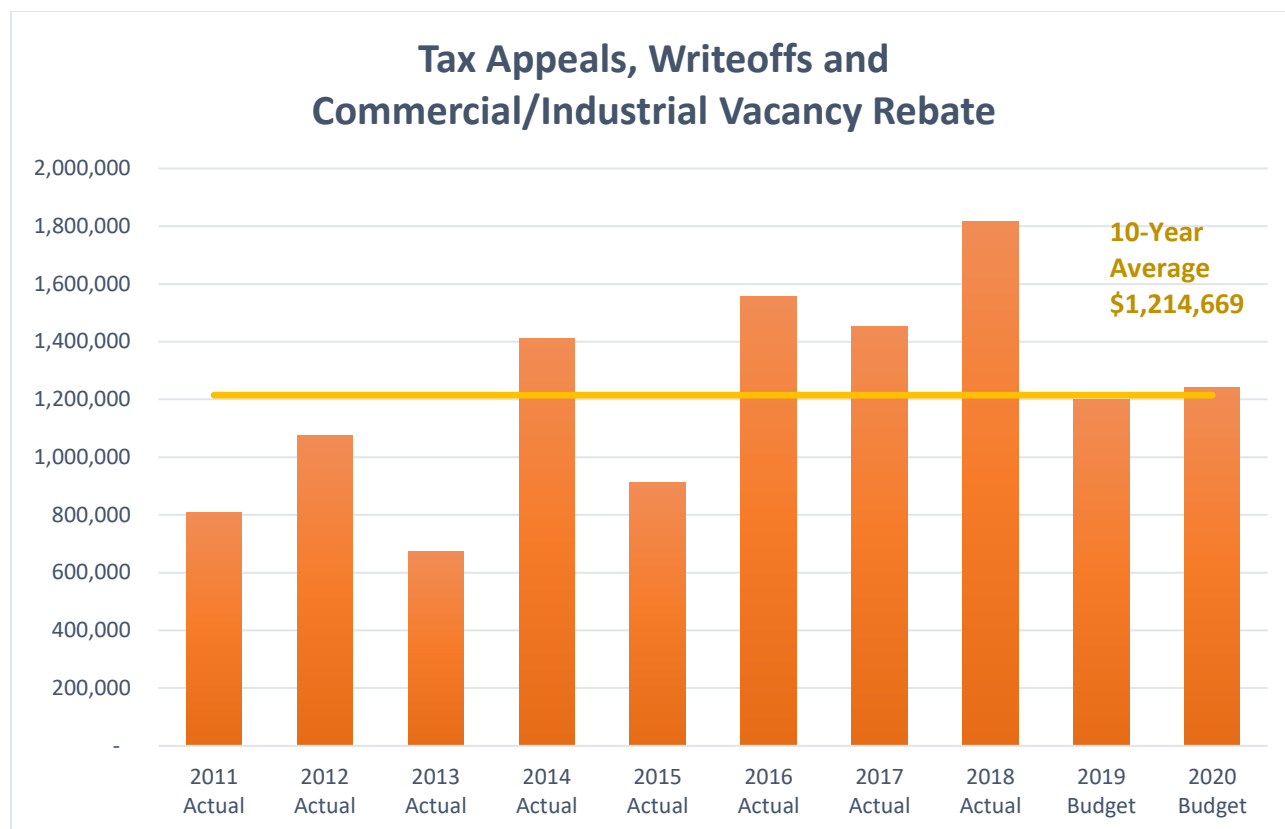
During the 2016 budget process this committee and Council approved the creation of a tax stabilization reserve and further that a maximum of 1% of the previous year's budget be contributed to the following year's budget.

One percent of the 2019 operating budget is equal to \$1,148,000. At this time staff are expecting a surplus from 2019 fiscal year to meet or slightly exceed \$1,148,000. Therefore, this amount has been included in the 2020 non-tax revenues as the surplus amount. Although the 2019 year is not yet complete, forecasts indicate that we can be relatively confident that the usage of \$1,148,000 as the surplus amount in the 2020 budget is a reasonable figure. This is an increase of \$42,000 from the amount of \$1,106,000 used in the 2019 budget.

There are small increase in revenues received from universities, as well as sundry City properties are also expected to increase. Estimated increase for both of these items is approximately \$10,000 in total from 2019 to 2020. These increases in revenues are offset by declines in some revenues. The following are the details of revenue decreases expected in 2020.

Tax Appeals and Write-offs

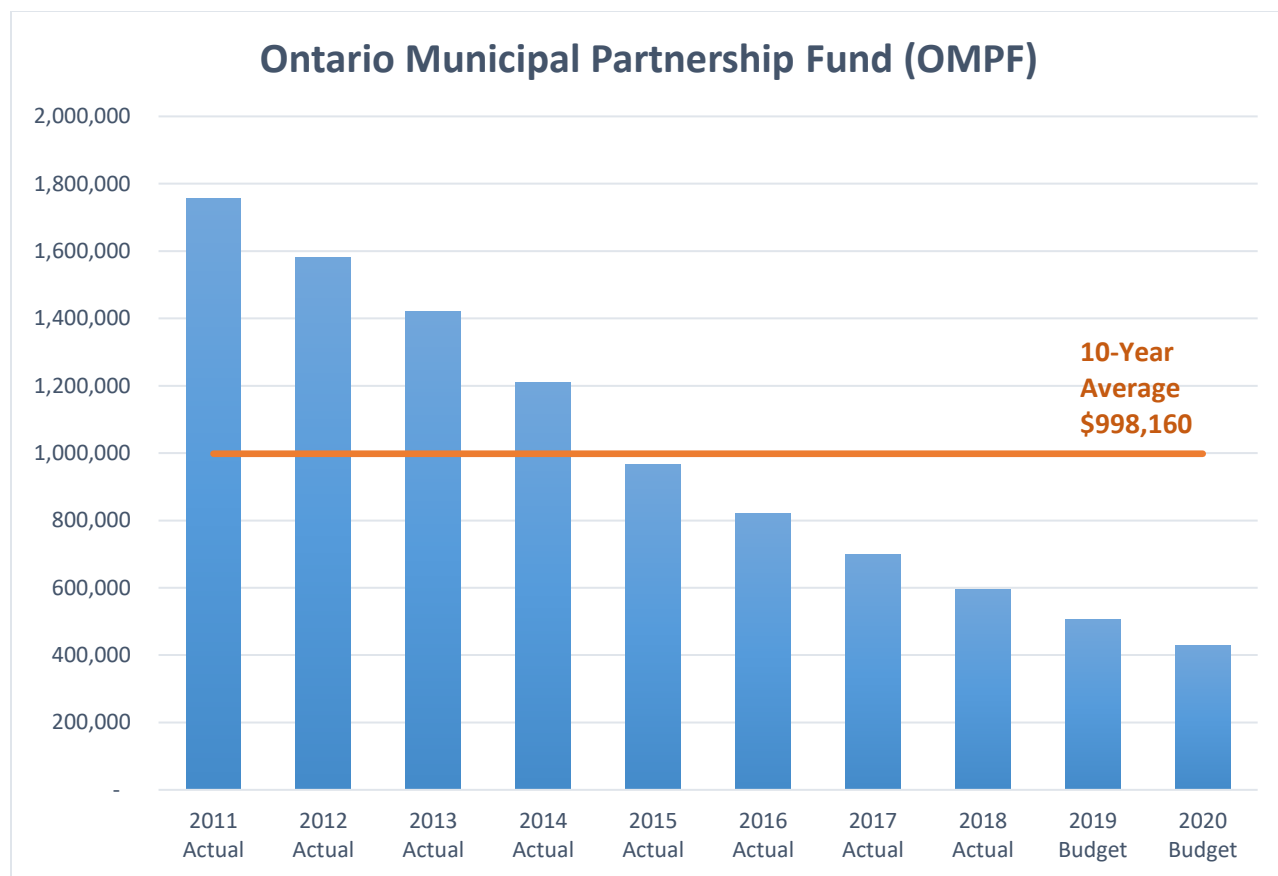
As indicated in the 2019 third quarter report tax write-offs are expected to exceed the 2019 budget amount of \$1,200,000 by \$244,000. This is due to the fact that the City received several large assessment reductions during the first two quarters of 2019 regarding assessment appeals related to current and previous years. Assessment reductions included a total reduction of \$400,498 for the Bayshore properties. MPAC is continuing to work on its turnaround time for appeals, with improvements each year. Each year there some appeals that are not yet finalized and each year some appeals are expected. The further from the re-assessment year, the less appeals filed. Provided that 2020 will be last year of the four-year re-assessment cycle with 2020 being re-assessment year, staff have increased the 2020 budget amount for tax appeal and write-offs slightly by \$40,000. This increase has a negative impact on revenues.



As shown in the graph above, tax write-offs fluctuate from year to year. The average of the past ten years of tax write-offs is \$1,214,669. Staff have increased the budget for tax write-offs and adjustments to \$1,240,000 from \$1,200,000, to bring the budget closer in line with the ten-year average.

Contributions from other governments – Ontario Municipal Partnership Fund (OMPF)

In 2020, the City will receive 85% of the amount of its 2019 OMPF. This is a decrease of \$75,600 from 2019. The City receives this grant under the “Transitional Assistance” portion of this program. This grant has been on a steady decline since 2011 when the City received \$1,755,400 grant amount. This is a 76% decline since 2011. This grant reduction has a negative impact on the 2020 non-tax revenues.



In 2020, the City's payment-in-lieu of taxes (PILT) will decrease by \$101,000 due to a decrease in assessment related to PILT properties. This has a negative impact on non-tax revenues in 2020.

Investment in Community Improvement Program (CIP)

During the 2016 budget deliberations the BSC and Council approved the methodology to fund the City's CIP with ten percent of the new tax revenues generated through this program. In 2020 the investment in CIP will increase to \$1,250,000 from \$1,200,000. This is an increase of \$50,000 for this program to fund commitments to brownfield and tax incentive grants. This increase has a negative impact on revenues, however it will provide enhanced sustainability to the Program in the long-term.

Penalties and Interest on Taxes

Over the past few years, payment on tax arrears have been improving. As taxes are paid by the due dates, then less penalty and interest income is collected by the city. This is positive for the city and its tax payers. Although improved collection of outstanding taxes generates less interest for the municipality. With the improved tax

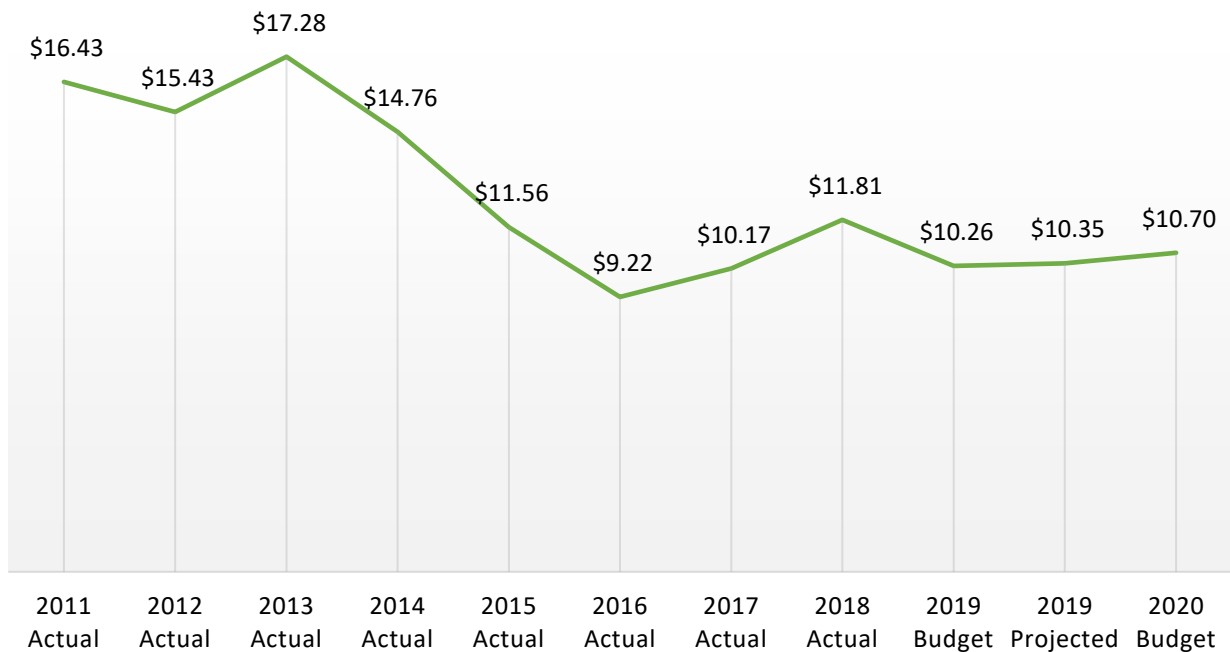
collections, staff are estimating less interest to be collected in 2020. There is a negative impact on the city's non-tax revenues of \$200,000 expected in 2020 for this item.

In addition, with the legislative change to the tax registration process which now allows for municipalities to register a tax arrears certificate after two years of unpaid taxes the amount interest collected for unpaid taxes is likely to decrease as the city transitions to this legislative change. City Council has approved for the City to move from three years arrears down to two years of tax arrears effective January 2021. This change is likely to improve collection of outstanding taxes and have less interest generated in future years.

Revenue from land sales are excluded in the non-tax revenue projections. This revenue is considered as one-time and non-recurring revenue. Proceeds generated from land sales are contributed to Civic Project Fund to help fund community initiatives, Council priorities and large community projects like the PAC.

The ten-year history of the total non-tax revenue is demonstrated in the graph below. With more details provided in Appendix 1.

2011-2020 10-Year History Non-Tax Revenue (in Millions)



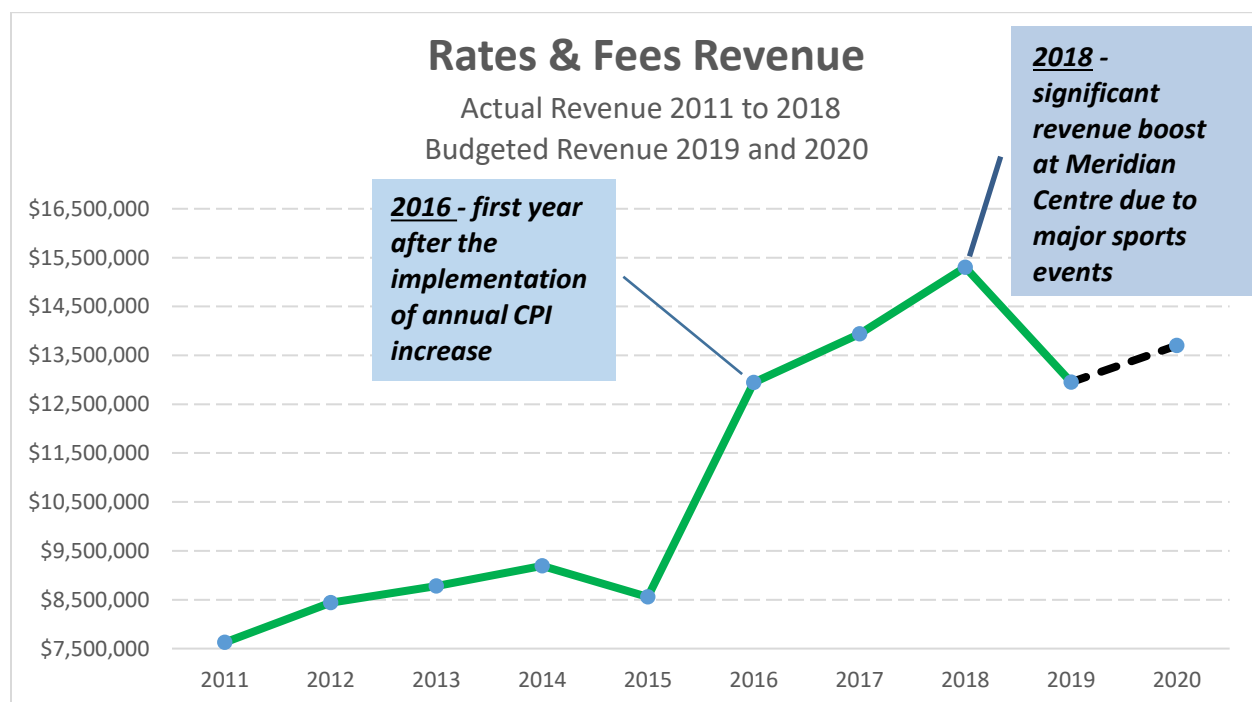
Rates and Fees Revenue

Rates and fees are charged by the City for purchases of publicly provided goods and services. The rationale for charging rates and fees is that those who distinctly benefit from a good or service should be the ones to pay for it. The legislation primarily governing rates and fees is Section 391 of the Municipal Act. In September 2016, the Budget Committee approved that future increases of rates and fees would be set at a minimum of the core rate of inflation (CPI).

Rates and fees revenue are included as part of the City's Departmental Expenditure budget as these revenues are directly related to the various City departments that provide the goods and services to the users.

Since 2016, the City has approved and successfully introduced a total of 141 new fees to the public and therefore the total rates and fees revenue has increased significantly due to these new fees and the annual inflation in other rates and fees. In Appendix 2 of this report, a listing of new fees introduced from 2016 to 2020 each year is provided. With the annual revenue of the City's rates and fees, staff monitor existing fees, create new fees and adjust fees based on the City's cost to deliver services, local market conditions, comparator municipal information and user demand.

The graph with 2011 to 2018 actuals shown below displays the steady increase in rates and fees since 2016 when the annual inflation increase was approved. Also shown is the bump up of 2018 actual rates and fees revenues due to a significant boost of Meridian Centre revenues due to major sports events held in 2018.



Financial Implications

The net increase in both non-tax and rates and fees revenue has a favourable impact on the 2020 tax rates due to there being more non-tax revenues to offset the City's net expenditures for its operations. Ultimately this results in a lower tax rate to generate the tax revenues required to fund the City's net expenditures.

Relationship to Strategic Plan

Economic prosperity is enriched as analyzing and keeping of track of the City of revenue sources supports the City's commitment to building and growing a diverse and resilient economy through fiscal responsibility, urban regeneration and collaborative partnerships.

Also, by providing various community programs and services and collecting rates and fees revenue, it enables the City to achieve its goal of Social Well-being to building and support strong, inclusive neighbourhoods that provide high quality of life for residents of all ages.

Conclusion

Based on the 2020 non-tax revenues projected there will be a net increase in these revenues in 2020 of \$441,000. This net increase has a favourable impact on City's tax rates for 2020 as less taxes need to be collected to fund the City's net expenditures. This change is consistent with the impact of non-tax revenues on expenditures in 2019.

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Attachments:

Appendix 1 – Ten-Year History of Non-Tax Revenue
Appendix 2 – New Rates & Fees Revenue 2016-2020

City of St. Catharines
2011 - 2020 Non-Tax Revenue

	2020 Budget	2019 Budget	2019 Projected	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual	2012 Actual	2011 Actual	\$ Change 2019 Budget	% Change 2019 Budget
Investment in CIP	(1,250,000)	(1,200,000)	(1,200,000)	(1,100,000)	(1,040,797)	(900,254)	(825,000)	-	-	-	-	(50,000)	4.17%
Tax Appeals and Write offs	(920,000)	(880,000)	(1,124,000)	(1,443,810)	(1,222,733)	(1,228,938)	(489,679)	(1,040,149)	(368,026)	(754,311)	(522,655)	(40,000)	4.55%
Commercial/Industrial Vacancy Rebate	(320,000)	(320,000)	(320,000)	(372,484)	(229,723)	(326,912)	(423,533)	(371,993)	(305,487)	(319,500)	(286,757)	-	0.00%
Supplemental Taxes	695,000	665,000	665,000	978,329	891,316	227,565	507,506	302,368	857,690	347,312	653,882	30,000	4.51%
Municipal Utilities	527,000	549,000	520,000	569,912	557,369	598,043	572,966	518,977	536,206	518,542	575,576	(22,000)	-4.01%
Universities and Hospitals	676,000	668,356	668,356	668,356	668,196	664,505	660,599	655,764	645,713	628,939	604,331	7,644	1.14%
Contributions from Other Governments	1,972,700	2,126,800	2,310,000	2,232,074	2,321,989	2,473,778	2,595,487	2,826,206	3,631,616	2,933,562	3,076,169	(154,100)	-7.25%
Rents,Concessions,Franchises	41,000	38,000	48,000	31,950	36,720	81,194	72,959	77,608	77,738	65,534	69,757	3,000	7.89%
Fines	250,000	125,000	125,000	105,177	61,894	140,757	166,436	276,829	268,832	453,064	446,657	125,000	100.00%
Penalties and Interest	2,476,000	2,675,000	2,300,000	2,534,981	2,615,724	2,757,016	2,775,538	2,638,992	2,416,326	2,321,206	2,282,546	(199,000)	-7.44%
Income from Investment	5,354,000	4,655,500	5,200,000	4,916,868	4,426,884	3,674,236	3,587,110	5,206,118	4,893,904	4,069,033	4,018,458	698,500	15.00%
Miscellaneous Revenue	54,800	54,800	54,000	1,146,023	108,703	70,388	1,044,990	1,017,836	320,083	862,973	1,498,818	-	0.00%
Prior Year Surplus	1,148,000	1,106,000	1,106,000	1,543,684	970,125	993,487	1,319,394	2,649,139	4,300,961	4,304,444	4,014,224	42,000	3.80%
Total REVENUES:	10,704,500	10,263,456	10,352,356	11,811,060	10,165,667	9,224,865	11,564,773	14,757,695	17,275,556	15,430,798	16,431,006	441,044	4.30%

New Fees

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Year	Reference	Fee Title	Department	Total Fee Paid by Customer
2020	1	Special Occasion Permit (SOP)	LCS	\$25.00
2020	2	Temporary Liquor Licence	LCS	\$25.00
2020	3	Permanent Liquor Licence - new and modifications	LCS	\$25.00
2020	4	Events of Municipal Significance with SOP	LCS	\$40.00
2020	5	Cultural Services - Workshop Fee	PRCS	\$25.00
2020	6	Swim Passes, Adult Pass, One Year	PRCS	\$169.15
2020	7	Workshop - Family History and Genealogy	PRCS	\$50.00
2020	8	Telecommunication Facility Review Fee	PBS	\$2,000.00
2020	9	Exemption from Condominium Draft Plan Approval	PBS	\$2,000.00
2020	10	Committee of Adjustment Pre-Consultation All Severances	PBS	\$1,208.95
2020	11	Outdoor Patio Development Agreement preparation	PBS	\$500.00
2019	1	Rush Tax Certificates	FMS	\$85.00
2019	2	35 Day Meter Test Data Fee	FMS	\$50.00
2019	3	Women Only Swimming Adult	PRCS	\$7.50
2019	4	Women Only Swimming Child	PRCS	\$4.00
2019	5	Women Only Swimming Family	PRCS	\$13.00
2019	6	In-School Outreach Program	PRCS	\$4.50
2019	7	Seniors Travelling Museum	PRCS	\$20.00
2019	8	Day at the Museum (half day)	PRCS	\$9.50
2019	9	Day at the Museum (full day)	PRCS	\$14.50
2019	10	Curated Exhibit Program	PRCS	\$50.00
2019	11	Curated Exhibit Program - frame/print rental	PRCS	\$10.00
2019	12	Play Card - Shinny Hockey	PRCS	\$84.50
2019	13	Paly Card - Shinny Hockey - Student	PRCS	\$32.00
2019	14	Pond Hockey	PRCS	\$42.50
2019	15	Play Card - Shinny Hockey	PRCS	\$69.00
2019	16	Play Card - Stick & Puck	PRCS	\$79.50
2019	17	Development Agreement for New Lots	PBS	\$350.00
2019	18	Final Condominium Approval Agreement Application	PBS	\$2,417.85
2019	19	Request for inspection by MOECC Certified Water Operator	TES	Job specific costing
2019	20	Road Allowance Occupancy / Cut Permit	TES	\$120.00
2019	21	Paper / magazine vending box	TES	\$15.00
2019	22	Main Sewer Clearing Resulting from Fats, Oil or Grease	TES	Job specific costing
2019	23	Upgrade Service from 19mm to 25mm	TES	\$288.00
2019	24	100 mm Storm Lateral	TES	\$4,485.00
2019	25	100 mm Sanitary Lateral	TES	\$7,119.00
2019	26	25 mm Water Service	TES	\$5,923.00
2019	27	Film Permit Fee	EDT	\$56.50
2018	1	Fee to deliver water shut off notices	FMS	\$25.00
2018	2	Refund credit balances on accounts	FMS	\$25.00
2018	3	Set up New Roll Number/ Water Account	FMS	\$50.00
2018	4	Transfer Incorrect payments from accounts	FMS	\$25.00
2018	5	Civic Square - City Hall Lawn - North Lawn	PRCS	\$183.40
2018	6	Civic Square - City Hall Lawn - South Lawn	PRCS	\$91.70
2018	7	Recreation Programs, Drop-In Program - Single Entry - Older Adult (non-member)	PRCS	\$3.30
2018	8	Recreation Programs, Drop-In Program - Single Entry - Family	PRCS	\$11.45
2018	9	Recreation Programs, Drop-In Program - Single Entry - Children	PRCS	\$2.80
2018	10	Recreation Programs, Drop-In Program - Clip Card (12 Entries) - Children	PRCS	\$28.00

New Fees

Year	Reference	Fee Title	Department	Total Fee Paid by Customer
2018	11	Recreation Programs, Drop-In Program - Clip Card (12 Entries) - Youth	PRCS	\$31.85
2018	12	Recreation Programs, Drop-In Program - Clip Card (12 Entries) - Adult	PRCS	\$43.30
2018	13	Recreation Programs, Drop-In Program - Clip Card (12 Entries) - Older Adult (non-member)	PRCS	\$33.10
2018	14	Recreation Programs, Drop-In Program - Clip Card (12 Entries) - Family	PRCS	\$117.60
2018	15	Tennis Memberships - Children - 14 and Under (September to October 31)	PRCS	\$10.50
2018	16	Passes - Older Adults - 1 Year	PRCS	\$97.75
2018	17	League Rate - Weekday Older Adults (60 years and older) - 9 Holes	PRCS	\$11.25
2018	18	League Rate - Weekday Older Adults (60 years and older) - 18 Holes	PRCS	\$18.50
2018	19	League Rate - Weekend Older Adults (60 years and older) - 9 Holes	PRCS	\$12.50
2018	20	League Rate - Weekend Older Adults (60 years and older) - 18 Holes	PRCS	\$21.50
2018	21	Lakeside Park / Montebello Park Bandshell Rental for Special Events - Non-profit, charitable organization	PRCS	\$377.56
2018	22	Lakeside Park / Montebello Park Bandshell Rental for Special Events - Commercial – for profit, business	PRCS	\$666.95
2018	23	Extension of Site Plan Agreement for up to 2 years	PBS	\$1,638.55
2018	24	Site Plan - Minor (Registered Agreement)	PBS	\$3,000.00
2018	25	Curb Cut - Priority Rate	TES	\$82.50
2018	26	Curb Cut - Priority Rate - Minimum Charge	TES	\$230.00
2018	27	If access not available and "Non-Standard" work is required to abandon existing sewer service	TES	Job specific costing
2018	28	Road Closure - Parade and other multi-road events	TES	Job specific costing
2018	29	Driveway Access / Curb Cut Application Fee	TES	\$120.00
2017	1	Fire Safety Plan - Translation to/from English	FEM	\$81.65
2017	2	Emergency Gas Line Response: 1st hour or part thereof per apparatus	FEM	\$450.00
2017	3	Emergency Gas Line Response: each additional 1/2 hour per apparatus	FEM	\$225.00
2017	4	Legal Agreement (Simple)	LCS	\$500.00
2017	5	Legal Agreement (Complex)	LCS	\$850.00
2017	6	Registration of Agreement or By-law	LCS	\$300.00
2017	7	Preparation of Misc. By-laws	LCS	\$400.00
2017	8	Release of Agreements	LCS	\$300.00
2017	9	Amending Agreements	LCS	\$520.00
2017	10	Webstream Civil Marriage Ceremony if available	LCS	\$100.00
2017	11	Marriage Officiant - Delegation of Authority	LCS	\$50.00
2017	12	Facility Cleaning Fee	PRCS	Job Specific Costing
2017	13	Pop Up PLAY Tent - Community Rental Per Hour	PRCS	\$120.00
2017	14	Rec Programs - 10 Visit Drop In Clip Card (Adult)	PRCS	\$35.00
2017	15	Rec Programs - 10 Visit Drop In Clip Card (Child)	PRCS	\$30.00
2017	16	Rec Programs - Open Gym Drop In Fee (Adult)	PRCS	\$2.00
2017	17	Rec Programs - Open Gym Drop In Fee (Child)	PRCS	\$2.00
2017	18	Ultimate Gym Party - Club Rex Package Option	PRCS	\$150.00
2017	19	Lakeside Park Carousel - Season Pass (per person)	PRCS	\$20.00

New Fees

Year	Reference	Fee Title	Department	Total Fee Paid by Customer
2017	20	Vendor Space Rental Table Size Lobby Non Profit	PRCS	\$25.00
2017	21	Vendor Space Rental Table Size Lobby Profit	PRCS	\$50.00
2017	22	Adult Private Fitness	PRCS	\$19.25
2017	23	Adult Semi Private Fitness	PRCS	\$16.00
2017	24	Older Adult Private Fitness	PRCS	\$18.25
2017	25	Older Adult Semi Private Fitness	PRCS	\$15.00
2017	26	Day Camp Leisure Swim Child	PRCS	\$2.00
2017	27	Day Camp Lesson Child	PRCS	\$5.00
2017	28	Day Entry: Youth	PRCS	\$3.10
2017	29	Drop in Program - Outdoor Pool: Youth	PRCS	\$2.80
2017	30	Youth Clip Card: Youth	PRCS	\$31.25
2017	31	Youth Pass: 3 Month Pass	PRCS	\$56.00
2017	32	Youth Pass: 6 Month Pass	PRCS	\$93.00
2017	33	Summer Leisure Swim, Skate and Swim Activity Pass: Youth	PRCS	\$40.00
2017	34	Juniors Golf: 9 Holes	PRCS	\$13.00
2017	35	Juniors Golf: Replay	PRCS	\$8.00
2017	36	Morningstar Mill Drop In Program	PRCS	\$10.00
2017	37	Books and Brews Program	PRCS	\$35.00
2017	38	Open Late Program	PRCS	\$10.00
2017	39	Museum School Program	PRCS	\$600.00
2017	40	Business Licence Review (Building & Zoning)	PBS	\$50.00
2017	41	Heritage Permit Application Fee	PBS	\$150.00
2017	42	Address Change Application Fee	PBS	\$150.00
2017	43	Amendment - Description for Registered Condo	PBS	\$500.00
2017	44	Backflow Prevention Device	PBS	\$75.00
2017	45	Road Closure - For Profit Special Event	TES	\$500.00
2017	46	Road Closure - Not For Profit Special Event	TES	\$250.00
2016	1	Property Tax Account Administration Fee	FMS	\$30.00
2016	2	Illegal Marijuana Grow Ops or Clandestine Lab Inspection - Residential (each additional 2,000 sq. ft.)	FEM	\$53.00
2016	3	Legalized Marijuana Grow Ops Inspection - Residential (First 2,000 sq. ft.)	FEM	\$400.00
2016	4	Legalized Marijuana Grow Ops Inspection - Residential (each additional 2,000 sq. ft.)	FEM	\$53.00
2016	5	Legalized Marijuana Grow Ops Inspection - Commercial (First 2,000 sq. ft.)	FEM	\$400.00
2016	6	Legalized Marijuana Grow Ops Inspection - Commercial (each additional 2,000 sq. ft.)	FEM	\$53.00
2016	7	Legalized Marijuana Grow Ops Inspection - Industrial (First 2,000 sq. ft.)	FEM	\$400.00
2016	8	Legalized Marijuana Grow Ops Inspection - Industrial (each additional 2,000 sq. ft.)	FEM	\$53.00
2016	9	Rooming Boarding and Lodging	FEM	\$326.50
2016	10	Fire Extinguisher Tudor Rental (half day)	FEM	\$354.75
2016	11	Fire Extinguisher Tudor Rental (full day)	FEM	\$681.25
2016	12	Vulnerable Occupancy 2nd Subsequent Fire Drill	FEM	\$176.85
2016	13	Life Safety Study, Alternative Solutions Submittal and Ontario Fire Code Part 4 Audit Submittal	FEM	\$326.50
2016	14	Consumer Fireworks Sales Permit	FEM	\$326.50
2016	15	Civil Ceremony - Off Site	LCS	\$325.00
2016	16	Reproduction of high resolution digital image of an existing scan	PRCS	\$16.95
2016	17	Copies send via electronic file transfer (per page for PDF)	PRCS	\$0.37
2016	18	Rinkboard Seymour-Hannah Rink 1	PRCS	\$1,356.00

New Fees**APPENDIX 2**

Year	Reference	Fee Title	Department	Total Fee Paid by Customer
2016	19	Rinkboard - All other locations	PRCS	\$1,130.00
2016	20	Advertising -Lobby Advertising per square foot, per year	PRCS	\$113.00
2016	21	Advertising - Washroom Advertising (11" x 17")	PRCS	\$158.20
2016	22	Advertising - 24 x 36 backlit sign	PRCS	\$1,130.00
2016	23	Advertising - Score Board or Clock All other rinks	PRCS	\$791.00
2016	24	Advertising - Ice Resurfacers whole wrap	PRCS	\$4,520.00
2016	25	Ice Logo - All other locations (plus production and installation)	PRCS	\$1,412.50
2016	26	Waste Container Boards (1 side)	PRCS	\$904.00
2016	27	Dog bag dispenser sign year 1 (plus installation costs)	PRCS	\$339.00
2016	28	Cemetery: Granite Tree Memorial	PRCS	\$575.00