CITY OF WEST KELOWNA DCC PROJECT - UPDATE

December 14, 2021



OVERVIEW

- Brief refresher on DCCs
- Growth Projections
- Costs for parkland and improvements
- Assist factor
- Equal Rate vs Gradient for Residential Parks DCCs
- Commercial and Industrial parks DCCs
- Update on the Other DCCs (Roads, Water, Sewer, Storm Drainage)
- Next steps



WHO PAYS DCCs?

 Applicants for subdivision approval to create single family development sites

 Applicants for building permits to construct multi-family, commercial, industrial, and institutional development







WHAT CAN DCCs PAY FOR?

- Infrastructure
 - Transportation
 - Water
 - Sanitary sewer
 - Storm drainage
 - Parkland and limited park development

<u>-</u>ДС-

But...these must be related to development!



BASIC DCC CALCULATION





Future Growth

Form of Development	Units	Unit type
Single Family Residential	1,080	lots
Small Lot Single Family	884	lots
Small Residential Building	1,171	dwelling units
Apartment	227,460	sq.m. floor area
Carriage homes	21,000	sq.m. floor area
Commercial	44,848	sq.m. floor area
Industrial	114,125	sq.m. floor area
Institutional - care facility	300	beds
Institutional	25,000	sq.m. floor area



PARKS DCCs – Land Costs

Park Type	Old 2016 Price per ha	Percentage increase	New 2021 Price per ha
Waterfront park	\$1,746,815	49.0%	\$2,602,754
Athletic park	\$400,121	49.0%	\$596,180
Community park	\$400,121	49.0%	\$596,180



PARKS DCCs – Land for New Growth

How much land to provide

- Population growth
- Growth to 2040 Based on OCP background report (Real Estate and Growth Projections by Colliers)
- Population grows from about 37,000 to about 49,400 by 2040
- 12,373 new people
- Need parkland to serve new population



PARKS DCCs – Land for New Growth

How much land to provide

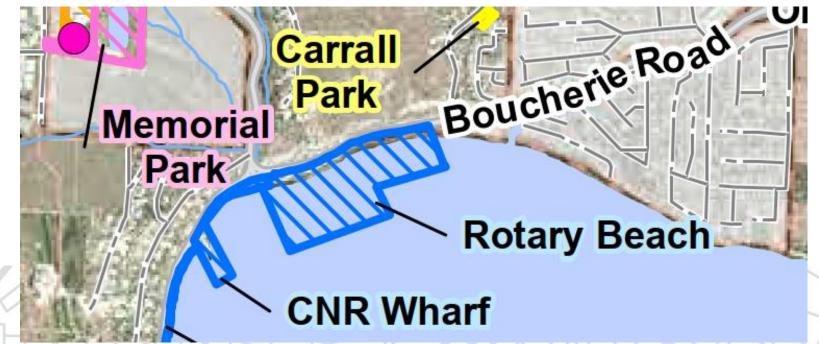
- Based on the current level of service
- Amount of land per 1000 people
- Based on <u>existing</u> amount of parkland per 1000 people
- Does not aim to reach higher recommended levels set out in the Parks Master Plan
- Maintains current level of service, but does not aim to improve levels of service.
- Consider preparing a parkland acquisition strategy in the future



PARKS DCCs – Land for New Growth

How much land to provide

- Examined waterfront parkland in more detail
- Previous DCC had 0.48 hectares per 1000 people as the existing amount
- Some of these park areas included License of Occupation areas on the surface of water
- Recalculated based on land area results in Waterfront land of 0.18 ha /1000 people



PARKS DCCs – Land required and costs

Land Acquisition Type	Existing ha of park per 1000 people	Population Growth	Land Area Required for Growth in ha	Price per ha	Total Cost
Waterfront park	0.18	12,373	2.23	\$2,602,754	\$5,796,698
Athletic park	0.80	12,373	9.90	\$596,180	\$5,901,231
Community park	0.43	12,373	5.32	\$596,180	\$3,171,912
TOTAL	1.410		17.45		\$14,869,841



PARKS DCCs - Costs

Parkland Improvement Costs

- Cost per m² to develop waterfront, athletic and community park
- Cost has increased from 2016 to 2021 by about 50%
- Amount of parkland required has declined somewhat



PARKS DCCs – Improvement Costs - 2021

Project	Land Area Required for Growth (ha)	Cost per m ² for Park Construction	Cost	% paid by Growth	Amount paid by Growth
Waterfront park	2.23	<mark>\$207.44</mark>	\$4,619,930	<mark>33%</mark>	\$1,524,577
Athletic park	9.90	<mark>\$136.35</mark>	\$13,496,459	<mark>33%</mark>	\$4,453,831
Community park	5.32	<mark>\$136.35</mark>	\$7,254,346	<mark>33%</mark>	\$2,393,934
TOTAL	17.45		\$25,370,735		\$8,372,343



BENEFIT ALLOCATIONS AND ASSIST FACTORS

Benefit Allocations

- Technical number for sharing of costs
- Determine the portion that benefits existing development and the portion that benefits new development

Assist Factor

- Council decision Provides an assist to new development
- Even though the project (or part of the project) benefits new development, the City and its existing taxpayers pay for it.



PARKS DCCs - Costs

Parkland benefit allocation

- Old DCC New growth is paying 33% of the costs for constructing Improvements costs on the parkland that is 100% growth-related.
- Essentially new growth is only paying 33% of its burden
- Shift to allocating 100% to growth since these are improvements to parkland required only for growth.



PARKS DCCs - Costs

Growth paying to develop only 33% of parkland that is 100% required only to serve growth





PARKS DCCs – Improvement Costs - 2021

Project	Land Area Required for Growth (ha)	Cost per m ² for Park Construction	Cost	% paid by Growth	Amount paid by Growth
Waterfront park	2.23	\$207.44	\$4,619,930	<mark>100%</mark>	\$4,619,930
Athletic park	9.90	\$136.35	\$13,496,459	<mark>100%</mark>	\$13,496,459
Community park	5.32	\$136.35	\$7,254,346	<mark>100%</mark>	\$7,254,346
TOTAL	17.45		\$25,370,735		\$25,370,735



PARKS DCCs - Costs

Forgone Parks DCC revenues

- By having new growth only paying 33% of the costs for constructing Improvements costs on the parkland that is 100% growth-related, the City has forgone these revenues in the past.
- How much would this have amounted to?
- about \$3.6 million in forgone revenue for parks improvements



ASSIST FACTOR

- City must provide assistance to pay costs of off-site infrastructure required by development
- Extent of assist factor at Council's discretion
- Can vary by service (i.e., roads different than water)
- Cannot vary by area of community, or land use



ASSIST FACTORS

Comparisons of Assist factors

	Roads	Sewage	Drainage	Water	Parks
West Kelowna	1%	1%	1%	1%	25%
Kelowna	15%	1%	n/a	1%	8%
Peachland	1%	1%	1%	1%	1%
Penticton	5%	15%	3%	15%	5%
Lake Country	1%	1%	1%	1%	1%
Vernon	1%	1%	1%	1%	1%



ASSIST FACTOR

- Current Parks DCC assist factor is 25%
- Established in 2016 to help gradually introduce parks DCCs
- Recommend shifting to 1% assist for parks
- Consistent with Roads, Water, Sewer and Storm Drainage



Equal Rate vs Gradient for Residential Parks DCCs

- Currently the City has a gradient with lower Parks DCC for multifamily compared to single detached residential.
- The City could have the Parks DCCs be exactly the same for single detached and multi family.
- While the number of people per unit may be slightly less for apartments than for homes on individual lots, the apartment dwellers have a higher need for parkland since they don't have back yards they can use.
- Keeping the charge the same for both recognizes that slightly more land per capita is required for higher density developments.



PARKS DCCs – Options

Parks DCCs by Type		Existing	Proposed Gradient		Proposed Equal	
		Gradient rate	Gradient rate	% increase	Equal rate	% increase
Residential Subdivision	per lot	\$4,691	\$8,679	85%	\$6,867	46%
Small Lot Residential Subdivision (less than 550 m ²)	per lot	\$3,909	\$7,233	85%	\$6,867	76%
Small Residential Building (Duplex, Townhouse, Mobile home)	per unit	\$3,518	\$6,509	85%	\$6,867	95%
Apartment	per sq.m.	\$30.66	\$56.73	85%	\$67.33	120%

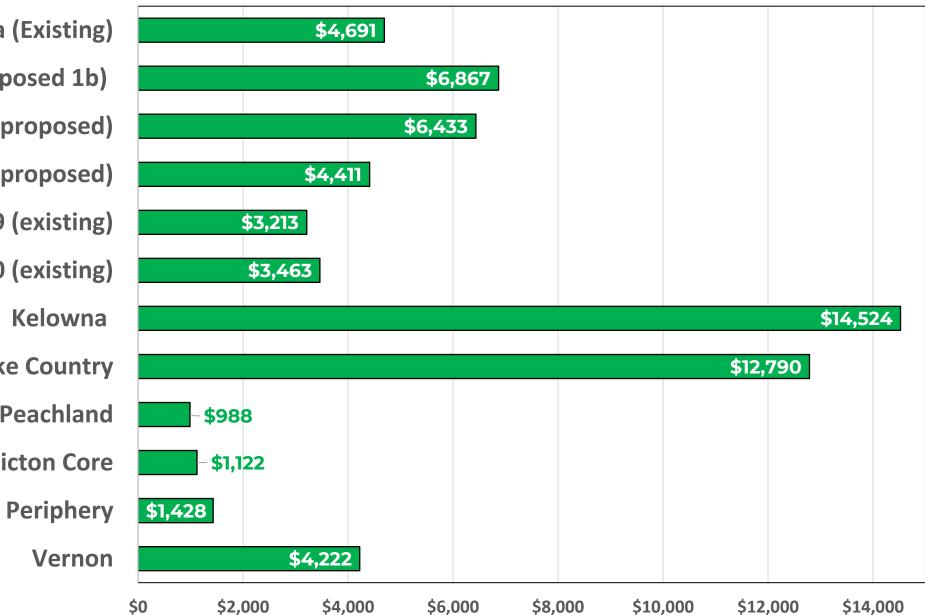


PARKS DCCs – Options

- The Parks DCCs are lower than in previous calculations for the following reasons:
 - Less waterfront land acquisition is required
 - Since less land is required, less waterfront parkland area needs to be developed
 - Under the Equal option the costs are spread over more equivalent units, reducing the cost per unit



Comparison of Valley Single Family Residential Parks DCCs



West Kelowna (Existing) West Kelowna (Proposed 1b) Westbank FN IR#9 (proposed) Westbank FN IR#10 (proposed) Westbank FN IR#9 (existing) Westbank FN IR#10 (existing) Lake Country Peachland **Penticton Core Penticton Periphery**

Equal Rate vs Gradient for Residential Parks DCCs

- Staff and consultant recommendation is to proceed with the Equal approach.
 - Higher density developments such as townhouses and apartments will place higher demands on parkland so they should pay their fair share.
 - With more units sharing the burden, the increases in Parks DCCs for other uses are somewhat less
 - This approach is consistent with regional trends that have seen Kelowna and Lake Country switch to the equal approach.
 - Although the percentage DCC increase for apartments and townhouses will be higher than for single detached homes, the absolute amount of overall DCCs for apartments and townhouses are still lower than the amount for single detached lots.



Equal Rate vs Gradient for Residential Parks DCCs

Council Decision:

- Proceed with Equal rate approach? or
- Proceed with Gradient rate approach?



- Many communities are charging Parks DCCs for Commercial and Industrial uses
- For example: City of Kelowna and Lake Country
- Commercial and Industrial uses can place demands on parks as employees, tourists, and business visitors use parks. Parks also provide a benefit by providing a more attractive community to do business
- Discussed considering charging Parks DCCs for Commercial and Industrial uses
- Revised the equivalency factors for Industrial to reflect that Industrial development has a lower impact on parks than Commercial





- Two different impacts for Commercial and Industrial
- Based on one option (Equal residential, 100% improvements, 1% Assist)

Commercial

- Without Parks DCC: \$42.83/m² increases to \$59.95/m² = 40% increase
- With new Parks DCC added: $42.83/m^2$ increases to $76.51/m^2 = 79\%$ increase
- Parks DCC would be \$16.56/m²
- Industrial (revised to be based on building floor area not parcel area)
 - Without Parks DCC: $\$90.37/m^2$ decreases to $\$37.89/m^2 = 58\%$ decrease
 - With new Parks DCC added: $$90.37/m^2$ decreases to $$50.03/m^2 = 45\%$ decrease
 - Parks DCC would be \$12.14/m²



Equal Residential		Option 1a	Option 1b	Option 1c
		Commercial and Industrial Parks DCCs	Commercial Parks DCCs only	No Commercial or Industrial Parks DCCs
Residential Subdivision	per lot	\$6,623	\$6,867	\$7,006
Small Lot Residential Subdivision (less than 550 m²)	per lot	\$6,623	\$6,867	\$7,006
Small Residential Building (Duplex, Townhouse, Mobile home)	per unit	\$6,623	\$6,867	\$7,006
Apartment	per sq.m.	\$64.93	\$67.33	\$68.69
Commercial	per sq.m.	\$16.56	\$17.17	\$0.00
Industrial	per sq.m.	\$12.14	\$0.00	\$0.00



- Parks DCCs are higher for other uses without the Industrial or Commercial DCCs
- The Parks DCCs in Option 1b, without the Industrial development paying, are
 3.7% higher than in Option 1a
- The Parks DCCs in Option 1c, **without either Industrial or commercial** development paying, are **5.8% higher** than in Option 1a.



Gradient Residential		Option 2a	Option 2b	Option 2c
		Commercial and Industrial Parks DCCs	Commercial Parks DCCs only	No Commercial or Industrial Parks DCCs
Residential Subdivision	per lot	\$8,292	\$8,679	\$8,902
Small Lot Residential Subdivision (less than 550 m²)	per lot	\$6,910	\$7,233	\$7,418
Small Residential Building (Duplex, Townhouse, Mobile home)	per unit	\$6,219	\$6,509	\$6,676
Apartment	per sq.m.	\$54.20	\$56.73	\$58.18
Commercial	per sq.m.	\$20.73	\$21.70	\$0.00
Industrial	per sq.m.	\$15.20	\$0.00	\$0.00



- The Parks DCCs in Option 2b, without the Industrial development paying, are
 4.7% higher than in Option 2a
- The Parks DCCs in Option 2c, **without either Industrial or commercial** development paying, are **7.3% higher** than in Option 2a.



• How much money are we talking about?

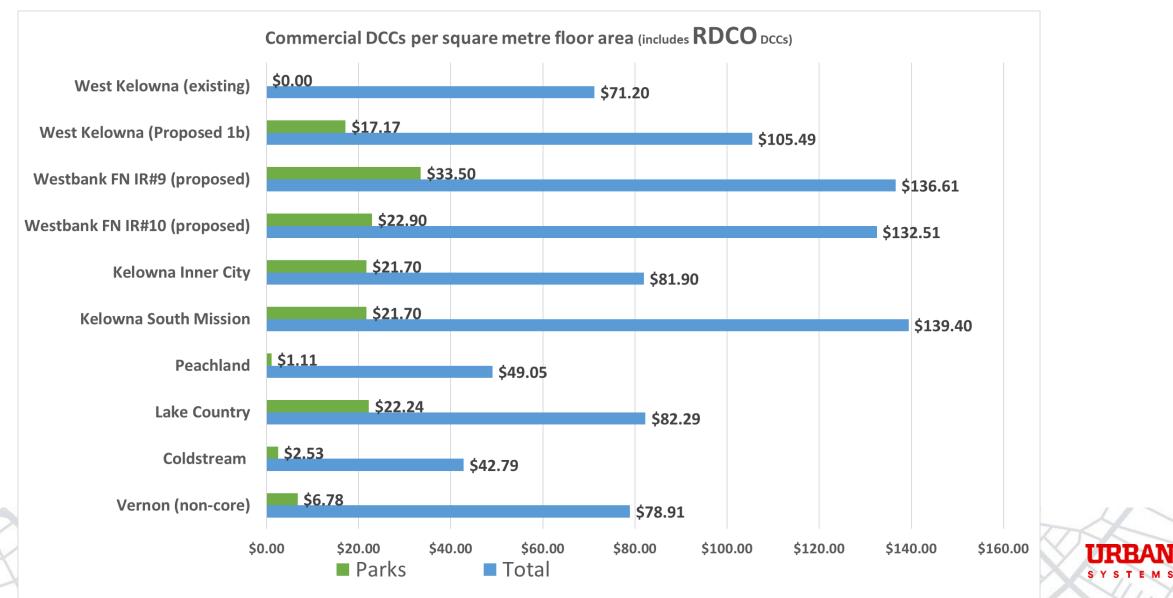
	New Parks DCC		Estimate of m ² floor area built 2016 -2021	Revenue if Parks DCC at proposed rate
Commercial	\$16.56	Per sq.m. Floor Area	16,856	\$279,089
Industrial	\$12.14	Per sq.m. Floor Area	11,204	\$136,046
				\$415,135



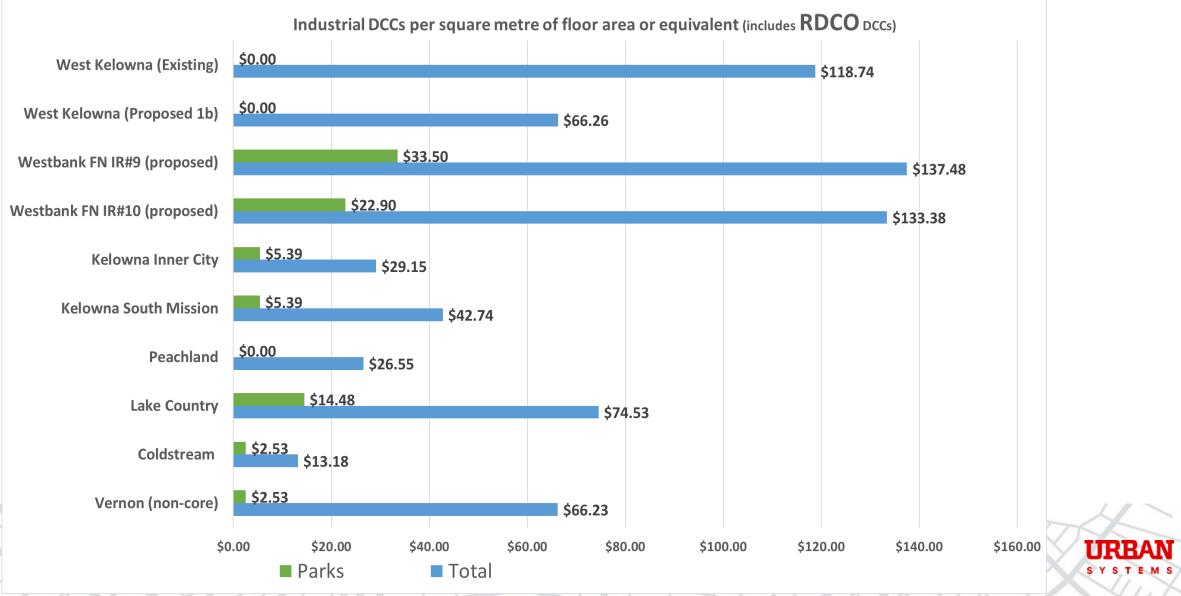
- Staff and Consultant recommendation is to proceed with the Commercial Parks DCCs and <u>not</u> the Industrial Parks DCC revenues.
 - Commercial uses have an impact on parks through various uses such as accommodation, recreation, entertainment, auto services, food and beverage, and retail.
 - Industrial uses will have a limited impact on parks since by the definition in the DCC bylaw the Industrial uses are "uses not provided directly to consumers or the public".
 - The amount of potential revenue generated by Industrial would only be about \$136,000.
 - The City could reconsider the Industrial Parks DCC once an Industrial Strategy has been prepared.



Parks DCCs for Commercial



Parks DCCs for Industrial



Parks DCCs for Commercial and Industrial

Council Decision:

- Proceed with both Commercial and Industrial Parks DCC? Or
- Proceed with Commercial Parks DCCs only? Or
- No Commercial or Industrial Parks DCCs?



Roads DCCs

New DCC Rates		Existing	Proposed	% +
			Roads	
Assist Factor			1%	
Single Family Residential	per lot	\$10,518	\$14,861	41%
Small Lot Single Family	per lot	\$8,761	\$12,379	41%
Small Residential	per unit	\$6,419	\$9,070	41%
Apartment	per sq.m.	\$45.49	\$64.28	41%
Carriage Home	per sq.m.	\$22.10	\$31.22	41%
Commercial	per sq.m.	\$34.83	\$49.21	41%
Industrial*	per sq.m.	\$28.87	\$12.24	-58%
Institutional - care facility	per bed	\$3,020	\$4,267	41%
Institutional - other	per sq.m.	\$34.83	\$49.21	41%
Campground	per site	\$740	\$1,046	41%
Golf course	per ha	\$4,541	\$6,416	41%



Water DCCs

New DCC Rates		Existing	Proposed	% +
			Water	
Assist Factor			1%	
Single Family Residential	per lot	\$2,938	\$3,577	22%
Small Lot Single Family	per lot	\$2,448	\$2,981	22%
Small Residential	per unit	\$2,204	\$2,683	22%
Apartment	per sq.m.	\$19.20	\$23.38	22%
Carriage Home	per sq.m.	\$9.33	\$11.36	22%
Commercial	per sq.m.	\$7.35	\$8.94	22%
Industrial*	per sq.m.	\$54.40	\$19.87	-63%
Institutional - care facility	per bed	\$1,224	\$1,490	22%
Institutional - other	per sq.m.	\$9.79	\$11.92	22%
Campground	per site	\$727	\$885	22%
Golf course	per ha	\$16,160	\$19,673	22%



Sewer DCCs

New DCC Rates		Existing	Proposed	% +
			Sewer	
Assist Factor			1%	
Single Family Residential	per lot	\$85	\$256	200%
Small Lot Single Family	per lot	\$71	\$213	200%
Small Residential	per unit	\$64	\$192	200%
Apartment	per sq.m.	\$0.56	\$1.67	198%
Carriage Home	per sq.m.	\$0.27	\$0.81	201%
Commercial	per sq.m.	\$0.21	\$0.64	204%
Industrial*	per sq.m.	\$1.57	\$1.42	-9%
Institutional - care facility	per bed	\$36	\$107	200%
Institutional - other	per sq.m.	\$0.28	\$0.85	204%
Campground	per site	\$0.00	\$0.00	
Golf course	per ha	\$0.00	\$0.00	



Storm Drainage DCCs

New DCC Rates		Existing	Proposed	% +
			Storm	
Assist Factor			1%	
Single Family Residential	per lot	\$250	\$653	162%
Small Lot Single Family	per lot	\$187	\$490	162%
Small Residential	per unit	\$143	\$373	162%
Apartment	per sq.m.	\$1.14	\$2.99	162%
Carriage Home	per sq.m.	\$0.95	\$2.49	162%
Commercial	per sq.m.	\$0.44	\$1.16	164%
Industrial*	per sq.m.	\$5.53	\$4.35	-21%
Institutional - care facility	per bed	\$58	\$152	162%
Institutional - other	per sq.m.	\$0.37	\$0.98	165%
Campground	per site	\$0.00	\$0.00	
Golf course	per ha	\$0.00	\$0.00	



Sum of DCCs without Parks

New DCC Rates		Existing	Proposed	% +
			Sum without Parks	
Assist Factor				
Single Family Residential	per lot	\$13,791	\$19,347	40%
Small Lot Single Family	per lot	\$11,468	\$16,063	40%
Small Residential	per unit	\$8,829	\$12,318	40%
Apartment	per sq.m.	\$66.39	\$92.32	39%
Carriage Home	per sq.m.	\$32.65	\$45.88	41%
Commercial	per sq.m.	\$42.83	\$59.95	40%
Industrial*	per sq.m.	\$90.37	\$37.89	-58%
Institutional - care facility	per bed	\$4,338	\$6,016	39%
Institutional - other	per sq.m.	\$45.27	\$62.96	39%
Campground	per site	\$1,467	\$1,931	32%
Golf course	per ha	\$20,700	\$26,089	26%



Total DCCs with Parks (Equal, Commercial, no Industrial)

New DCC Rates		Existing	Proposed	% +
Option 1b			Total with Parks	
Assist Factor				
Single Family Residential	per lot	\$18,481	\$26,215	42%
Small Lot Single Family	per lot	\$15,377	\$22,931	49%
Small Residential	per unit	\$12,347	\$19,185	55%
Apartment	per sq.m.	\$97.05	\$159.65	64%
Carriage Home	per sq.m.	\$47.54	\$67.68	42%
Commercial	per sq.m.	\$42.83	\$77.12	80%
Industrial*	per sq.m.	\$90.37	\$37.89	-58%
Institutional - care facility	per bed	\$6,292	\$8,878	41%
Institutional - other	per sq.m.	\$45.27	\$62.96	39%
Campground	per site	\$1,467	\$1,931	32%
Golf course	per ha	\$20,700	\$26,089	26%

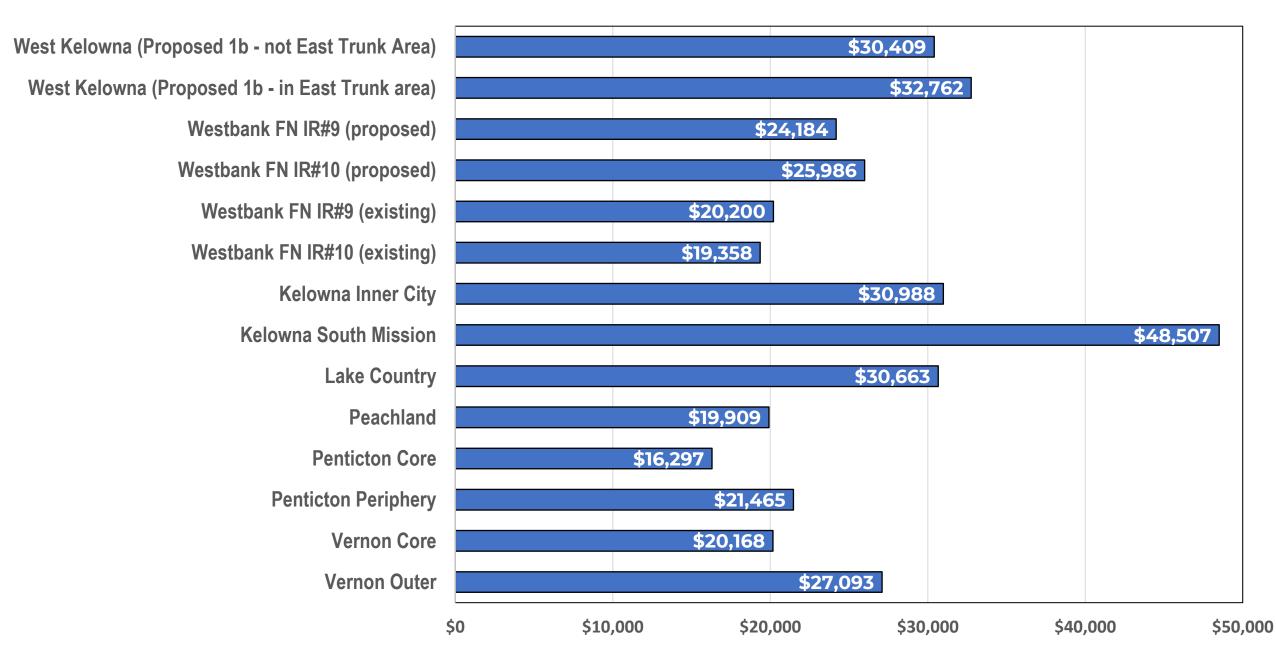


West Kelowna DCCs plus Regional DCCs

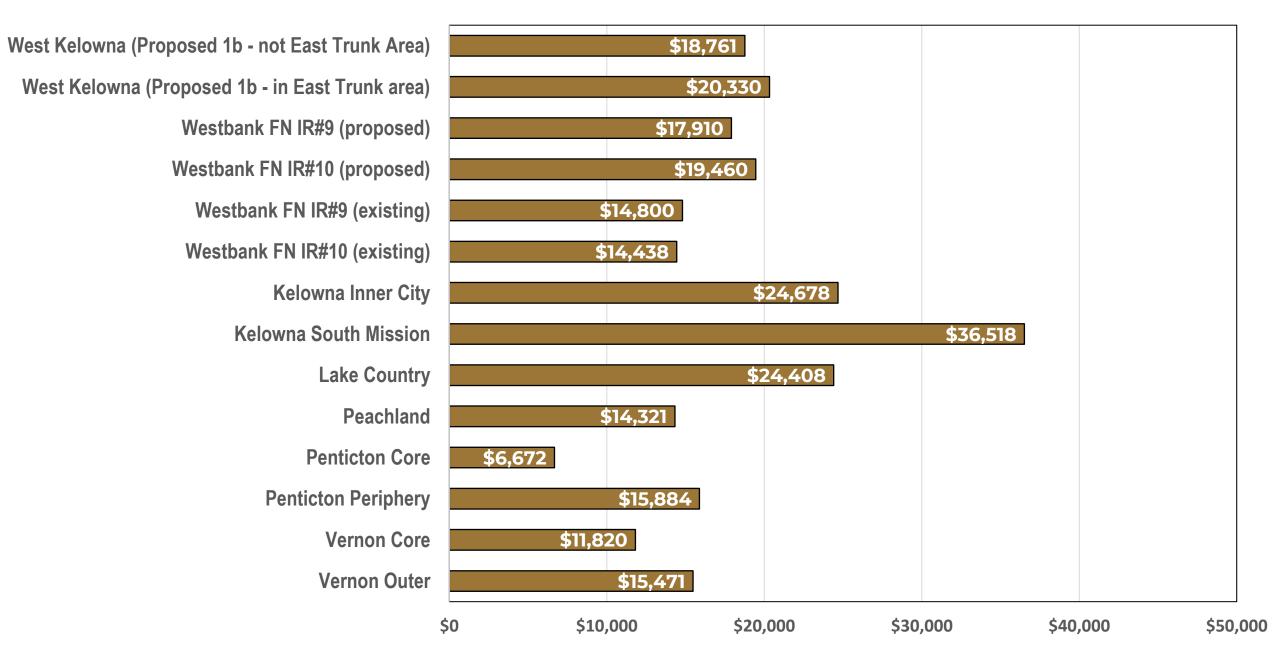
- Remember: RDCO Treatment Plant and East Trunk DCCs add:
 - \$4,194 to the total DCCs for areas in West Kelowna outside the East Trunk Service Area
 - \$6,547 to the total DCCs for areas within the East Trunk Service Area (Lakeview Heights, Mt. Boucherie, Mission hill area)
- Under Option 1b Single Family residential:
- \$26,215 West Kelowna plus \$4,194 RDCO = **\$30,409** outside East Trunk Area
- \$26,215 West Kelowna plus \$6,547 RDCO = **\$32,762** inside East Trunk Area



Comparison of Valley Single Family DCCs (includes RDCO DCCs)



Comparison of Valley Multi Family DCCs (includes RDCO DCCs)



Moving Forward with Next Steps

Council Decision:

- Can we proceed with stakeholder engagement on DCCs?
- Confirm DCC option that we will use

Type of engagement

- Virtual meeting with key stakeholders (UDI, Canadian Home Builders Association, other known developers, Chamber of Commerce, others)
- General public will combine with other ongoing community engagement



Next Steps

- Move on to engagement with stakeholders and public after Christmas, in January and February
- Return to Council with input results
- Prepare background report and draft bylaw for approval process



BYLAW APPROVAL PROCESS

- DCC projects need to be set out in the City's Financial Plan
- DCC bylaw requires approval of Inspector of Municipalities
- Ministry of Municipal Affairs staff review bylaw prior to forwarding to inspector.
- Typical process:
 - Three readings by Council
 - Referral to Ministry / Inspector
 - Approval by Inspector
 - Fourth reading / Adoption by Council



THANK YOU

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Total DCCs with Parks (Equal, Commercial, Industrial)

New DCC Rates		Existing	Proposed	% +
Option 1a			Total with Parks	
Assist Factor				
Single Family Residential	per lot	\$18,481	\$25,970	41%
Small Lot Single Family	per lot	\$15,377	\$22,686	48%
Small Residential	per unit	\$12,347	\$18,940	53%
Apartment	per sq.m.	\$97.05	\$157.25	62%
Carriage Home	per sq.m.	\$47.54	\$66.90	41%
Commercial	per sq.m.	\$42.83	\$76.51	79%
Industrial*	per sq.m.	\$90.37	\$50.03	-45%
Institutional - care facility	per bed	\$6,292	\$8,776	39%
Institutional - other	per sq.m.	\$45.27	\$62.96	39%
Campground	per site	\$1,467	\$1,931	32%
Golf course	per ha	\$20,700	\$26,089	26%



Total DCCs with Parks (Equal, Commercial, no Industrial)

New DCC Rates		Existing	Proposed	% +
Option 1b			Total with Parks	
Assist Factor				
Single Family Residential	per lot	\$18,481	\$26,215	42%
Small Lot Single Family	per lot	\$15,377	\$22,931	49%
Small Residential	per unit	\$12,347	\$19,185	55%
Apartment	per sq.m.	\$97.05	\$159.65	64%
Carriage Home	per sq.m.	\$47.54	\$67.68	42%
Commercial	per sq.m.	\$42.83	\$77.12	80%
Industrial*	per sq.m.	\$90.37	\$37.89	-58%
Institutional - care facility	per bed	\$6,292	\$8,878	41%
Institutional - other	per sq.m.	\$45.27	\$62.96	39%
Campground	per site	\$1,467	\$1,931	32%
Golf course	per ha	\$20,700	\$26,089	26%



Total DCCs with Parks (Equal, no Commercial, no Industrial)

New DCC Rates		Existing	Proposed	% +
Option 1c			Total with Parks	
Assist Factor				
Single Family Residential	per lot	\$18,481	\$26,353	43%
Small Lot Single Family	per lot	\$15,377	\$23,069	50%
Small Residential	per unit	\$12,347	\$19,323	57%
Apartment	per sq.m.	\$97.05	\$161.00	66%
Carriage Home	per sq.m.	\$47.54	\$68.12	43%
Commercial	per sq.m.	\$42.83	\$59.95	40%
Industrial*	per sq.m.	\$90.37	\$37.89	-58%
Institutional - care facility	per bed	\$6,292	\$8,935	42%
Institutional - other	per sq.m.	\$45.27	\$62.96	39%
Campground	per site	\$1,467	\$1,931	32%
Golf course	per ha	\$20,700	\$26,089	26%



Total DCCs with Parks (Gradient, Commercial, Industrial)

New DCC Rates		Existing	Proposed	% +
Option 2a			Total with Parks	
Assist Factor				
Single Family Residential	per lot	\$18,481	\$27,640	50%
Small Lot Single Family	per lot	\$15,377	\$22,974	49%
Small Residential	per unit	\$12,347	\$18,537	50%
Apartment	per sq.m.	\$97.05	\$146.52	51%
Carriage Home	per sq.m.	\$47.54	\$72.20	52%
Commercial	per sq.m.	\$42.83	\$80.68	88%
Industrial*	per sq.m.	\$90.37	\$53.09	-41%
Institutional - care facility	per bed	\$6,292	\$9,471	51%
Institutional - other	per sq.m.	\$45.27	\$62.96	39%
Campground	per site	\$1,467	\$1,931	32%
Golf course	per ha	\$20,700	\$26,089	26%



Total DCCs with Parks (Gradient, Commercial, no Industrial)

New DCC Rates		Existing	Proposed	% +
Option 2b			Total with Parks	
Assist Factor				
Single Family Residential	per lot	\$18,481	\$28,026	52%
Small Lot Single Family	per lot	\$15,377	\$23,296	52%
Small Residential	per unit	\$12,347	\$18,827	52%
Apartment	per sq.m.	\$97.05	\$149.04	54%
Carriage Home	per sq.m.	\$47.54	\$73.43	54%
Commercial	per sq.m.	\$42.83	\$81.65	91%
Industrial*	per sq.m.	\$90.37	\$37.89	-58%
Institutional - care facility	per bed	\$6,292	\$9,633	53%
Institutional - other	per sq.m.	\$45.27	\$62.96	39%
Campground	per site	\$1,467	\$1,931	32%
Golf course	per ha	\$20,700	\$26,089	26%



Total DCCs with Parks (Gradient, no Commercial, no Industrial)

New DCC Rates		Existing	Proposed	% +
Option 2c			Total with Parks	
Assist Factor				
Single Family Residential	per lot	\$18,481	\$28,249	53%
Small Lot Single Family	per lot	\$15,377	\$23,481	53%
Small Residential	per unit	\$12,347	\$18,994	54%
Apartment	per sq.m.	\$97.05	\$150.50	55%
Carriage Home	per sq.m.	\$47.54	\$74.14	56%
Commercial	per sq.m.	\$42.83	\$59.95	40%
Industrial*	per sq.m.	\$90.37	\$37.89	-58%
Institutional - care facility	per bed	\$6,292	\$9,725	55%
Institutional - other	per sq.m.	\$45.27	\$62.96	39%
Campground	per site	\$1,467	\$1,931	32%
Golf course	per ha	\$20,700	\$26,089	26%

