

Cannabis Taxation Revenue in British Columbia

Findings with Regard to
Local Government Costs

Updated October 24, 2019

Prepared by the Union of B.C. Municipalities

1. Purpose

The purpose of this document is to provide evidence and recommendations that demonstrate the costs to local government as a result of cannabis legalization; and to outline the case for provincial cannabis revenue sharing with local governments to address incremental short- and long-term costs associated with legalization.

2. UBCM Policy

Last year, UBCM's members unanimously endorsed resolution 2018-SR1, *Cannabis Excise Tax Revenue Sharing with Local Governments* (see attachment). This resolution proposes short- and long-term strategies for cannabis excise tax revenue sharing in British Columbia.

The short-term strategy seeks to adopt a revenue sharing framework that would see the provincial government provide local governments with 40% of projected provincial cannabis excise tax revenue over the first two years of legalization. Any excess revenue would be shared 50-50 between the Province and B.C. local governments. Excise tax revenue would be distributed to BC local governments on a per capita basis, with all municipalities and regional districts receiving a minimum of \$10,000 regardless of population.

The long-term strategy proposes developing a permanent agreement that either extends the short-term framework; or increases the provincial sales tax on cannabis from 7% to not more than 10% with a commitment of this portion to local governments in place of excise tax revenue sharing.

The overall objective is to provide predictable revenue for local governments to use in addressing their incremental cannabis-related costs. These strategies are guided by a principled approach designed to ensure local governments receive sufficient tax revenue to recover all costs associated with legalization, and that all remaining net revenue (after provincial costs are addressed) be shared between local governments and the Province.

3. Survey of Local Government Costs

The tracking of incremental costs has been of interest to provincial governments, including British Columbia. The Province has sought evidence to support the assertion that local governments will incur tangible one-time and ongoing costs related to cannabis legalization. UBCM developed a survey (see attachment) for local governments to quantify their incremental expenditures. The intent is to use

the data obtained through this survey to inform ongoing discussions regarding the appropriate sharing of cannabis excise tax revenue.

Between May and August 2019, UBCM received responses from 34 communities, representing 44% of British Columbia's population. The respondents were evenly distributed among regions, community sizes, and types of permitted retail. Survey results also show a number of clear findings, including but not limited to:

- 1) Source of Local Costs: Results show that over the first three years, 88% of all reported incremental local government costs can be attributed to:
 - Municipal Administration and Support (17%)
 - Local Government Enforcement (18%)
 - Planning / Zoning (19%)
 - Policing (34%)
- 2) Cost Distribution: Local governments that permit non-medical cannabis retail operations within their boundaries are reporting significantly higher incremental costs (especially related to policing) than those that do not.
- 3) Overall Costs: An extrapolation of the three-year total reported incremental cost of \$15.2 million (using 44% of the population) would equate to \$34.6 million for an average of approximately \$11.5 million per year in incremental costs to BC local governments. This represents 29.8% of the Province's most recent cannabis excise tax revenue projection for the first three years of legalization.

4. Cannabis Excise Tax Agreements

The two-year Federal-Provincial-Territorial Agreement on Cannabis Taxation will expire in a year. This Agreement was concluded after the federal government increased the provincial share of excise tax revenue by 25% in recognition of the costs and responsibilities that would be assumed by local governments.

It is UBCM's understanding that the federal government will seek to ensure that its expectation that excise tax revenue be shared with local governments is met under a new agreement. Along with the Federation of Canadian Municipalities (FCM), UBCM is supportive of a new agreement that provides predictable funding for local governments.

Thus far, three provinces (Ontario, Québec and Alberta) have committed to transferring cannabis taxation revenue to local governments. The Ontario excise tax transfer framework sees 40% of the Province's projected cannabis excise tax revenue (\$40 million) allocated to Ontario local governments. The majority of this

revenue has been distributed to local governments that agreed to host non-medical cannabis retail operations.

While UBCM understands the excise tax revenue realized by B.C. thus far is significantly less than was originally expected, that should not be a barrier to an agreement that acknowledges that, a) both orders of government are incurring costs that should be offset by excise tax revenues; and, b) the intent of the federal government when it increased the provincial share of the excise tax by 25%. The retail market is still in its infancy, and the introduction of more retail outlets combined with the emerging legalized market for edibles, extracts and topicals will increase excise tax revenue.

5. Recommendations

At the 2017 UBCM Convention, the Province announced the formation of a joint working group with UBCM on cannabis legalization. This process has been an unequivocal success, and has contributed to the successful implementation of BC's cannabis system. Together, we have collaboratively addressed numerous key issues as part of the process to implement a province-wide system. An outstanding issue that requires our immediate attention is that of revenue sharing.

Based on findings from UBCM's cannabis cost survey, policy (through endorsed resolutions), and developments throughout Canada, UBCM recommends that the Ministry of Finance transfer a portion of cannabis taxation revenue to local governments, with consideration towards the following:

- Short- and long-term options contained within UBCM's endorsed policy (resolution 2018-SR1);
- Findings from UBCM's cannabis cost survey, including the primary sources of incremental local government costs related to the legalization of non-medical cannabis; and,
- Expectations from federal and local orders of government that local governments be compensated for incremental costs and responsibilities related to the legalization of cannabis.

6. Concluding Remarks

UBCM would like to thank Minister of Finance, Carole James, for the opportunity to meet. We also appreciate previous opportunities to discuss this issue, and hope we can once again collaborate to reach a positive solution.

SR1 Cannabis Excise Tax Revenue Sharing with Local Governments

Whereas the Government of Canada intends to legalize non-medical cannabis on October 17, 2018; and has taken the following actions regarding cannabis excise tax revenue sharing:

- agreed to the Federal-Provincial-Territorial Agreement on Cannabis Taxation, which provides for the federal transfer of cannabis excise tax revenue to provinces and territories; and,
- increased the percentage of cannabis taxation revenue to be transferred to provinces and territories in order to help local governments manage impacts associated with the legalization of non-medical cannabis.

And whereas in the absence of fulsome data the Union of BC Municipalities (UBCM) Executive has endorsed:

- a principled approach to guide the negotiation of a cannabis excise tax revenue sharing agreement with the Government of British Columbia:
 - 1) Cannabis legalization should not result in additional local government funding by property taxpayers.
 - 2) Local governments should be reimbursed for costs associated with the implementation of legalized cannabis.
 - 3) Local governments should be reimbursed for any additional policing costs resulting from cannabis legalization.
 - 4) Remaining excise tax revenue (after taking out expenses incurred as part of principles 1-3, and the federal share) should be shared between the Province of BC and local governments.
- a short- and long-term cannabis excise tax revenue sharing strategy, which among other things seeks to adopt the Ontario cannabis excise tax sharing model as the framework for determining an agreement in British Columbia.

Therefore be it resolved that UBCM advance its short- and long-term strategy for cannabis excise tax revenue sharing to the Province of British Columbia for the purpose of negotiating a provincial-local government revenue sharing agreement.

Resolutions Committee Comments:

The Resolutions Committee advises that the UBCM membership has not previously endorsed a resolution requesting that provincial and local governments negotiate a cannabis excise tax distribution framework.

However, the UBCM membership has endorsed several resolutions related to the equitable distribution of cannabis taxation revenue, including resolutions 2017-LR1 and 2016-A3.

In response to resolution 2017-SR1, the Province cited the current work of the Joint Provincial-Local Government Committee on Cannabis Regulation (JCCR), and committed to working with

local governments to address issues such as revenue sharing, and costs experienced by local governments as a result of cannabis legalization.

In response to resolution 2016-A3, the Provincial Government noted that the issue of cannabis taxation would be addressed after the regulatory framework was completed; and that any transfer of taxation revenue to local governments must first consider the Province's need to fund the regulatory framework and essential services impacted by cannabis.

UBCM STRATEGY PART 1: Short-Term Recommendations

- That UBCM adopt the Ontario model as the framework for determining a revenue sharing agreement with the BC Ministry of Finance.
- And that UBCM adopt the following negotiating position that parallels the Ontario agreement:
 - 2-year agreement;
 - 40% (\$50 million) of the projected provincial excise tax revenue is provided to BC local governments;
 - 50% of the local share (\$25 million) is provided up-front upon formalization of the agreement, with the other 50% provided one year later;
 - Any revenue in excess of the projected \$125 million provincial projection is to be shared 50-50 between the Province and BC local governments.
 - This revenue shall not be reduced (i.e. clawed back) for any reason.
 - Excise tax revenue will be distributed to BC local governments on a per capita basis.
 - Municipalities and regional districts will receive a minimum of \$10,000 regardless of population.
 - A process will be developed, with oversight by the JCCR, for tracking of costs on an ongoing basis.

UBCM STRATEGY PART 2: Long-Term Recommendations

- That UBCM and the Province work cooperatively to develop an agreement (beyond year two of legalization) that will explore the following options:
 - A) Continue with the framework used for the first 2 years, particularly if projected costs and revenues are within a reasonable variance from the original projection; OR
 - B) Determine the potential to increase the provincial sales tax on cannabis from 7% to not more than 10% with a commitment of this portion to local governments in place of excise sales tax revenue sharing.
- And that consideration be given to development of a reporting template for cannabis related incremental costs as part of the Local Government Division's annual financial reporting process.
- And that the final cannabis excise tax revenue sharing agreement provide certainty for BC local governments, and therefore, not be deemed a provincial grant, whether conditional or unconditional.
- And that revenues received by local governments in excess of reported incremental costs be approved for projects/expenditures that are dedicated to improving community health, which may include programs as well as infrastructure (the objective being to provide tangible benefit for the community as a positive outcome of legalized non-medical cannabis).

The Province of Ontario has agreed in principle to provide its local governments with \$40 million in cannabis excise tax revenue over 2 years, representing 40% of the projected provincial cannabis excise tax revenue (\$100 million over 2 years).

The JCCR provides a forum for local governments to share their experiences and knowledge, and discuss issues of interest or concern with the Cannabis Legalization and Regulation Secretariat. Since October 2017, local governments and the Province have worked collaboratively to develop a BC framework for non-medical cannabis legalization.

See also resolutions 5.07, 6.03, 6.05, 6.13

Local Government	Type of LG	Region	Retail	Population	2018			2019			2020			TOTAL	
					Capital	Oper-1Time	Operat-Ong	Capital	Oper-1Time	Operat-Ong	Capital	Oper-1Time	Operat-Ong		
1	Fraser-Fort George	Regional District	NCLGA	None	15,000 - 49,999	\$0.00	\$6,200.00	\$10,475.00	\$0.00	\$6,200.00	\$9,240.00	\$0.00	\$6,200.00	\$9,240.00	\$47,555.00
2	North Vancouver	City	LMLGA	Both	50,000 - 99,999	\$0.00	\$74,900.00	\$100.00	\$0.00	\$19,000.00	\$5,400.00	\$0.00	\$8,100.00	\$4,700.00	\$112,200.00
3	Kent	District	LMLGA	None	5,000 - 14,999	\$0.00	\$0.00	\$11,500.00	\$0.00	\$5,000.00	\$13,000.00	\$0.00	\$5,000.00	\$13,000.00	\$47,500.00
4	Prince George	City	NCLGA	Both	50,000 - 99,999	\$0.00	\$112,147.00	\$53,676.00	\$0.00	\$10,000.00	\$97,753.00	\$54,000.00	\$10,000.00	\$125,797.00	\$463,373.00
5	Pitt Meadows	City	LMLGA	None	15,000 - 49,999	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$70,000.00
6	Kamloops	City	SILGA	Both	50,000 - 99,999	\$12,000.00	\$55,700.00	\$112,900.00	\$0.00	\$2,000.00	\$47,800.00	\$0.00	\$2,000.00	\$47,800.00	\$280,200.00
7	Fort St. John	City	NCLGA	Both	15,000 - 49,999	\$21,474.00	\$3,880.00	\$20,320.00	\$30,616.00	\$0.00	\$61,627.00	\$107,048.00	\$60,000.00	\$71,017.00	\$375,982.00
8	Alberni-Clayoquot	Regional District	AVICC	Both	5,000 - 14,999	\$0.00	\$0.00	\$26,000.00	\$0.00	\$0.00	\$44,500.00	\$0.00	\$0.00	\$44,500.00	\$115,000.00
9	East Kootenay	Regional District	AKBLG	Private	15,000 - 49,999	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
10	Abbotsford	City	LMLGA	Public	Over 100,000	\$0.00	\$63,131.90	\$0.00	\$0.00	\$124,192.38	\$0.00	\$0.00	\$90,398.00	\$0.00	\$277,722.28
11	Cranbrook	City	AKBLG	Private	15,000 - 49,999	\$0.00	\$0.00	\$5,840.00	\$0.00	\$0.00	\$4,680.00	\$0.00	\$0.00	\$0.00	\$10,520.00
12	Armstrong	City	SILGA	None	5,000 - 14,999	\$0.00	\$0.00	\$2,000.00	\$0.00	\$5,000.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$14,000.00
13	Enderby	City	SILGA	Private	Under 5,000	\$0.00	\$18,506.30	\$0.00	\$0.00	\$1,642.00	\$5,357.00	\$0.00	\$0.00	\$5,364.14	\$30,869.44
14	Comox Valley	Regional District	AVICC	None	15,000 - 49,999	\$0.00	\$49,527.00	\$0.00	\$0.00	\$0.00	\$11,799.00	\$0.00	\$0.00	\$11,762.00	\$73,088.00
15	Richmond	City	LMLGA	None	Over 100,000	\$317,500.00	\$228,423.00	\$440,231.00	\$79,400.00	\$53,369.00	\$492,237.00	\$32,900.00	\$45,563.00	\$503,955.00	\$2,193,578.00
16	Creston	Town	AKBLG	Private	5,000 - 14,999	\$0.00	\$25,900.00	\$10,000.00	\$0.00	\$20,000.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$85,900.00
17	North Okanagan	Regional District	SILGA	None	15,000 - 49,999	\$0.00	\$55,443.96	\$0.00	\$0.00	\$32,285.17	\$0.00	\$0.00	\$0.00	\$0.00	\$87,729.13
18	Chilliwack	City	LMLGA	Both	50,000 - 99,999	\$0.00	\$13,000.00	\$0.00	\$0.00	\$61,000.00	\$26,000.00	\$0.00	\$60,000.00	\$105,000.00	\$265,000.00
19	Coquitlam	City	LMLGA	None	Over 100,000	\$0.00	\$252,000.00	\$0.00	\$0.00	\$118,300.00	\$0.00	\$0.00	\$1,171,300.00	\$0.00	\$1,541,600.00
20	Burnaby	City	LMLGA	Public	Over 100,000	\$0.00	\$0.00	\$41,750.00	\$0.00	\$0.00	\$72,480.00	\$0.00	\$0.00	\$76,210.00	\$190,440.00
21	Queen Charlotte	Village	AVICC	Public	Under 5,000	\$0.00	\$2,350.00	\$0.00	\$0.00	\$1,750.00	\$0.00	\$0.00	\$500.00	\$0.00	\$4,600.00
22	Vancouver	City	LMLGA	Both	Over 100,000	\$43,000.00	\$265,500.00	\$1,301,000.00	\$24,500.00	\$377,000.00	\$1,428,200.00	\$45,500.00	\$930,000.00	\$3,167,300.00	\$7,582,000.00
23	Vanderhoof	District	NCLGA	Public	Under 5,000	\$0.00	\$2,400.00	\$0.00	\$0.00	\$2,750.38	\$600.00	\$0.00	\$0.00	\$400.00	\$6,150.38
24	North Cowichan	District	AVICC	Both	15,000 - 49,999	\$4,000.00	\$15,000.00	\$49,294.00	\$0.00	\$15,000.00	\$49,294.00	\$0.00	\$5,000.00	\$48,294.00	\$185,882.00
25	qathet	Regional District	AVICC	Both	5,000 - 14,999	\$0.00	\$15,230.00	\$0.00	\$0.00	\$18,577.00	\$0.00	\$0.00	\$0.00	\$7,670.00	\$41,477.00
26	Victoria	City	AVICC	Private	50,000 - 99,999	\$0.00	\$341,000.00	\$113,000.00	\$0.00	\$0.00	\$39,000.00	\$0.00	\$0.00	\$30,000.00	\$523,000.00
27	Invermere	District	AKBLG	Private	Under 5,000	\$0.00	\$9,745.00	\$1,350.00	\$0.00	\$7,000.00	\$1,350.00	\$0.00	\$3,000.00	\$1,400.00	\$23,845.00
28	Tofino	District	AVICC	Private	Under 5,000	\$6,365.00	\$12,470.67	\$0.00	\$1,260.32	\$8,565.59	\$0.00	\$545.80	\$6,419.97	\$0.00	\$35,627.35
29	Montrose	Village	AKBLG	None	Under 5,000	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
30	Langley	City	LMLGA	None	15,000 - 49,999	\$0.00	\$11,000.00	\$7,200.00	\$0.00	\$0.00	\$5,200.00	\$0.00	\$0.00	\$5,200.00	\$28,600.00
31	Valemount	Village	NCLGA	Both	Under 5,000	\$0.00	\$0.00	\$0.00	\$85.00	\$5,650.00	\$1,000.00	\$0.00	\$0.00	\$800.00	\$7,535.00
32	New Westminster	City	LMLGA	Both	50,000 - 99,999	\$25,550.00	\$59,275.00	\$25,250.00	\$28,500.00	\$32,090.00	\$23,900.00	\$0.00	\$31,950.00	\$23,900.00	\$250,415.00
33	Nelson	City	AKBLG	Private	5,000 - 14,999	\$30,000.00	\$109,034.00	\$0.00	\$0.00	\$0.00	\$38,880.00	\$0.00	\$0.00	\$38,880.00	\$216,794.00
34	View Royal	Town	AVICC	None	5,000 - 14,999	\$0.00	\$8,225.00	\$2,500.00	\$0.00	\$14,000.00	\$3,500.00	\$0.00	\$7,500.00	\$3,000.00	\$38,725.00
TOTAL						\$459,889.00	\$1,822,488.83	\$2,234,386.00	\$164,361.32	\$950,871.52	\$2,501,297.00	\$289,993.80	\$2,442,930.97	\$4,363,689.14	\$15,229,907.58
AVG						\$13,526.15	\$53,602.61	\$65,717.24	\$4,834.16	\$27,966.81	\$73,567.56	\$8,529.23	\$71,850.91	\$128,343.80	\$447,938.46
TOTAL AVG						\$132,846.00			\$106,368.52			\$208,723.94			
% of Total Costs						3.02%	11.97%	14.67%	1.08%	6.24%	16.42%	1.90%	16.04%	28.65%	
% of Yearly Costs						10.18%	40.35%	49.47%	4.54%	26.29%	69.16%	4.09%	34.42%	61.49%	

THOSE WHO DO NOT PERMIT RETAIL

Local Government	Type of LG	Region	Retail	Population	General Government		Develop. Serv.	Hlth, Soc., Hous.	Protective Services			Solid Waste	Trans. & Transit	Airport Services	Other		
					Mun Admin & S	HR / Lab. Rel.	Plan. / Zon.	Housing	Enforcement	Fire & Emerg.	Policing	Solid Waste	Transit	Airport Serv.	Specify		
1	Fraser-Fort George	Regional District	NCLGA	None	15,000 - 49,999	\$0.00	\$0.00	\$23,555.00	\$0.00	\$24,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,555.00
3	Kent	District	LMLGA	None	5,000 - 14,999	\$7,500.00	\$0.00	\$22,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$47,500.00
5	Pitt Meadows	City	LMLGA	None	15,000 - 49,999	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
12	Armstrong	City	SILGA	None	5,000 - 14,999	\$3,000.00	\$0.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00
14	Comox Valley	Regional District	AVICC	None	15,000 - 49,999	\$6,330.00	\$19,192.00	\$34,192.00	\$0.00	\$7,130.00	\$954.00	\$0.00	\$990.00	\$0.00	\$0.00	\$4,300.00	\$73,088.00
15	Richmond	City	LMLGA	None	Over 100,000	\$67,000.00	\$0.00	\$131,597.00	\$0.00	\$299,916.00	\$932,176.00	\$597,087.00	\$148,002.00	\$0.00	\$0.00	\$17,800.00	\$2,193,578.00
17	North Okanagan	Regional District	SILGA	None	15,000 - 49,999	\$0.00	\$0.00	\$87,729.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87,729.13
19	Coquitlam	City	LMLGA	None	Over 100,000	\$29,000.00	\$0.00	\$904,000.00	\$0.00	\$459,000.00	\$300.00	\$149,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,541,600.00
29	Montrose	Village	AKBLG	None	Under 5,000	\$1,800.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
30	Langley	City	LMLGA	None	15,000 - 49,999	\$4,000.00	\$0.00	\$24,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,600.00
34	View Royal	Town	AVICC	None	5,000 - 14,999	\$0.00	\$0.00	\$38,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,725.00
TOTAL						\$188,630.00	\$19,192.00	\$1,277,598.13	\$0.00	\$805,046.00	\$933,430.00	\$746,387.00	\$151,992.00	\$0.00	\$0.00	\$22,100.00	\$4,144,375.13
AVG						\$17,148.18	\$564.47	\$37,576.42	\$0.00	\$23,677.82	\$27,453.82	\$21,952.56	\$4,470.35	\$0.00	\$0.00	\$650.00	
% of Total Costs						4.55%	0.46%	30.83%	0.00%	19.43%	22.52%	18.01%	3.67%	0.00%	0.00%	0.53%	

UNION OF BRITISH COLUMBIA MUNICIPALITIES
 INCREMENTAL COSTS ASSOCIATED WITH CANNABIS LEGALIZATION
 FOR THE YEARS 2018 - 2020

[PLEASE SEND COMPLETED SURVEYS TO BSIHOTA@UBCM.CA](mailto:BSIHOTA@UBCM.CA)

NAME OF LOCAL GOVERNMENT:

POPULATION:

RETAIL STORES APPROVAL:

SERVICE AREA	2018			2019			2020			TOTALS 2018 - 2020		
	CAPITAL COSTS	OPERATING COSTS		CAPITAL COSTS	OPERATING COSTS		CAPITAL COSTS	OPERATING COSTS		CAPITAL COSTS	OPERATING COSTS	
		ONE-TIME	ONGOING		ONE-TIME	ONGOING		ONE-TIME	ONGOING		ONE-TIME	ONGOING
<u>GENERAL GOVERNMENT</u>												
Municipal Admin and Support										-	-	-
Human Resources/Labour Relations										-	-	-
<u>DEVELOPMENT SERVICES</u>												
Planning / Zoning										-	-	-
<u>HEALTH, SOCIAL AND HOUSING</u>												
Housing										-	-	-
<u>PROTECTIVE SERVICES</u>												
Enforcement Services										-	-	-
Fire and Emergency Services										-	-	-
Policing										-	-	-
<u>SOLID WASTE</u>										-	-	-
<u>TRANSPORTATION AND TRANSIT</u>												
Transit										-	-	-
<u>AIRPORT SERVICES</u>										-	-	-
<u>OTHER SERVICES</u>												
Add Service Area Here										-	-	-
Add Service Area Here										-	-	-
Add Service Area Here										-	-	-
Add Service Area Here										-	-	-
TOTALS	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL 2018			TOTAL 2019			TOTAL 2020			TOTAL 2018-2020		
			-			-			-			-