

**ALGONQUIN AND LAKESHORE
CATHOLIC DISTRICT SCHOOL
BOARD (ALCDSB)**

**EDUCATION DEVELOPMENT
CHARGES BACKGROUND STUDY**

September 5, 2017



Plaza Three
101-2000 Argentia Rd.
Mississauga, Ontario
Canada L5N 1V9

Phone: (905) 272-3600

Fax: (905) 272-3602

e-mail: info@watson-econ.ca

www.watson-econ.ca

 **Planning for growth**

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FOREWORD AND ACKNOWLEDGEMENTS

Section 257.61(1) of the *Education Act* states that, “Before passing an education development charge by-law, the board shall complete an education development charge background study.” Section 257.61(2) of the Act, as well as section 9 of Ontario Regulation 20/98, as amended, provide the information that must be contained in the background study. This report contains the background study for the Algonquin and Lakeshore Catholic District School Board.

The consultant would like to acknowledge and thank the staff at the ALCDSB for their work, time and effort over the past several months. Staff from the Board provided invaluable input and assistance throughout the EDC process.

The consultant would also like to thank Mr. Jim Easto of the firm Keel Cottrelle, legal counsel for the School Board, and Mr. Stephen Rayner who provided the site appraisal for the site valuations.

EXECUTIVE SUMMARY

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Education development charges (EDCs) are a revenue source, for school boards that qualify, to purchase and develop land for new schools. EDCs are meant as a funding mechanism for boards that are experiencing a growth-related accommodation need in their jurisdiction. In order to enact their by-law, the Board must follow certain processes and guidelines as required by provincial legislation. This proposed by-law will be the fourth EDC enacted in the City of Kingston, if approved. This Background Study fulfills certain requirements while providing the background necessary to understand and determine the education development charge.

The general authority for school boards to impose EDCs is provided by Division E of Part IX of the *Education Act*. Ontario Regulation 20/98, as amended, provides the requirements necessary to determine an EDC. In addition, the Ministry has published a set of EDC Guidelines to assist boards with the EDC process.

The jurisdiction of the Board encompasses the Counties of Hastings, Lennox and Addington, Prince Edward and Frontenac (and Quinte West), however this EDC is proposed to be applied on an area specific basis and apply only to the City of Kingston. This is consistent with the previous and in-force bylaws.

Before an EDC by-law can be passed, school boards must ensure that they:

- Demonstrate that their elementary or secondary enrolment on a jurisdiction-wide basis is greater than the elementary or secondary OTG-approved capacity or that they have unmet financial obligations relating to the purchase of growth related school sites. Prepare a background study meeting the requirements of the legislation;
- Hold required legislated public meetings; and
- Receive written Ministry approval.

ALCDSB is able to enact a new by-law on the basis of:

- **Capacity Trigger** – The Board has an average projected enrolment exceeding the approved OTG capacity on the elementary panel and therefore meets the capacity trigger.

The School Board intends to hold a public meeting to inform the public as to the new proposed EDC by-law. The Board will hold the meeting on September 26th, 2017 at the Catholic Board's office as part of their regularly scheduled Board meeting. These meetings will satisfy the legislative requirements of two required public meetings, the policy review meeting and the EDC meeting. A further meeting will be held at the Board's office on October 10, 2017 to consider passage of the EDC bylaw.

(ii)

Demographic projections form an important component of the EDC analysis. The residential dwelling unit forecast is used both to project pupils from new development as well as determining the final quantum of the residential charge. The residential forecasts used in this analysis are consistent with the most recent and available City of Kingston forecasts that were available at the time of study preparation. The number of net new units projected in the City for the 15 years in the EDC analysis totals **8,305**.

The number of growth-related pupils is based on the aforementioned residential forecast and pupil yields have been derived from Statistics Canada custom tabulated data and historical board enrolment information. Pupil yields are mathematical representations of the number of school aged children that will be generated by particular dwellings. The total growth-related pupils must be offset by any available pupil places that are not required by existing pupils of the Boards. These calculations were done for both Boards on a review area basis to determine the total net growth-related pupil places.

The 15 year growth projection analysis projects a total of **491** elementary net growth-related pupils and **207** secondary net growth-related pupils for the ALCDSB. Once the net growth-related pupil place requirements have been determined, it is necessary for Board to decide the number of new schools that will be built to accommodate that need. The EDC legislation provides a table which relates pupil place requirements to school site sizes. The table, as well as a description and methodology, are provided in the Background Study. The Study also provides information on the approximate timing, size and location of the proposed new schools/sites.

The EDC analysis projects that the ALCDSB will require **1** new elementary site. A detailed summary of the site requirements can be found in Form G in Appendix A.

One of the final steps of the EDC process involves translating the land requirements to actual land costs. Estimated appraised values for new school sites are based on appraisals completed by Stephen Rayner of S. Rayner & Associates Ltd. The per acre appraised value of **\$432,363** is an increase over the per acre value used in the last EDC background study of \$250,000 per acre. Land acquisition costs have been escalated at a rate of 2.5% based on values provided by the appraiser. Similar to many areas in Ontario, the cost to acquire land has been increasing. Typical greenfield/lower density land is becoming less available and demand for higher density lands is increasing.

The costs to prepare and develop a school site for school construction are also EDC eligible costs. Since the Board has had minimal site development experience since the last EDC Background Study was prepared, the same site preparation costs were used in this analysis. A site preparation cost of **\$40,000** per acre has been assumed for this study. Site preparation costs are escalated to the time of site purchase at a rate of **2.5%** per year.

(iii)

The total land costs (acquisition and servicing costs) as well as study costs must be included by the Board to determine the final net education land costs. The ALCDSB's total net education land costs are estimated to be **\$2.08 million**.

On the basis of the aforementioned net education land costs and net new unit forecasts, the analysis resulted in a proposed EDC rate of **\$254 per dwelling unit** for the ALCDSB's residential charge in the City of Kingston. The charges contained herein are based on a uniform rate for all types of development, with 100% residential allocation.

1. INTRODUCTION

1. INTRODUCTION

1.1 Background

Education development charges (EDCs) are a revenue source, for school boards that qualify, to purchase and develop land for new schools. EDCs are meant as a funding mechanism for boards that are experiencing a growth-related accommodation need in their jurisdiction. In order to qualify for education development charges, it is necessary for school boards to meet certain “triggers.”

School boards no longer have the ability to implement property taxes to fund education costs and now rely on a system of per pupil grants established by the Ministry of Education. The grants are set out to cover expenses such as teacher salaries, text books, heating of schools, renewing schools, building schools, etc. Education development charges are meant to fund the acquisition and development of growth-related school sites outside this grant envelope. Education development charges are based on a formulaic approach which looks at three main areas – enrolment projections to determine need, the number of school sites necessary to meet need and the costs related to the purchase and development of those school sites.

The EDC may be levied by a school board on both residential and non-residential developments, subject to certain exemptions which are outlined in the legislation. Division E of Part IX of the *Education Act* is the legislation responsible for governing the EDC. Ontario Regulation 20/98, as amended, provides guidelines and requirements on the qualification process for a school board, as well as the specifics on calculating the charge. The charges are collected at building permit issuance on behalf of the school board by the local area municipality in the by-law’s area.

In order for a school board to qualify to implement EDCs, there are two triggers that can be met. First, the Board’s total projected enrolment for the 5-year period following expected by-law passage must exceed the Board’s Ministry rated On-The-Ground capacity on *either* the elementary or secondary panel.

The second qualification trigger deals with unmet financial obligations with regard to the purchase and development of growth-related school sites. If the school board has an existing EDC by-law in place and they can demonstrate that there are existing outstanding financial obligations, the school board will automatically qualify for a subsequent by-law. The *Education Act*, specifically Section 257.54, gives school boards the ability to “pass by-laws for the imposition of education development charges” if there is residential land in the jurisdiction of a board that would increase education land costs. School boards are responsible for providing school sites and have limited revenue sources to do so, outside the imposition of education development charges – thus making EDCs an important revenue source.

1.2 Area in Which By-law May Apply

The legislation states that an education development charge by-law may apply to the entire area of the jurisdiction of a board or only part of it. In this case, the proposed bylaw is an area specific bylaw that will apply only to development within the City of Kingston.

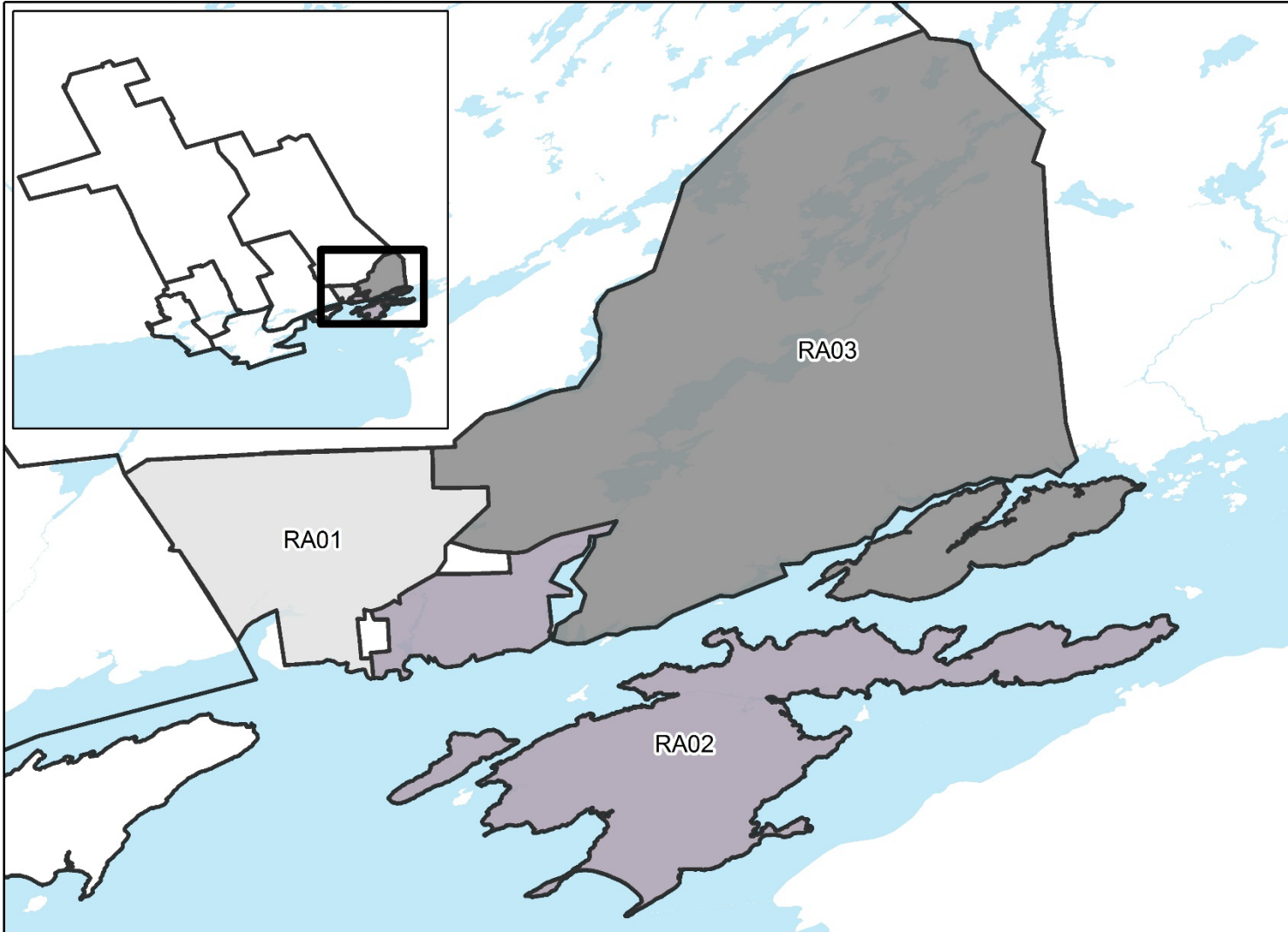
In addition, “education development charges collected under an education development charge by-law that applies to land in a District shall not, except with the prior written approval of the Minister, be used in relation to land that is outside that District” and “money from an EDC reserve fund established under section 16(1) of O.Reg 20/98 may be used only for growth-related net education land costs attributed to or resulting from development in the area to which the EDC by-law applies.”

EDC background studies should clearly outline the areas that will be covered by EDC by-laws. A map has been included on the following page outlining the area to which the EDC applies.

1.3 EDC Review Areas

The EDC methodology allows school boards to examine growth-related needs on a jurisdiction-wide basis – that is, treat the whole EDC area as one review area – or to examine them on a sub-area basis or review areas. Review areas are artificial constructs intended to divide the board’s jurisdiction into sub-areas in order to more accurately determine the location of new school sites. Board review areas are likely to reflect attendance boundaries for families of schools, natural dividers such as rivers, creeks, etc., or man-made barriers such as major thoroughfares. The Ministry of Education’s EDC Guidelines recommend that review areas are consistent with Board review areas used for capital planning purposes and that they also maintain consistency with review areas of subsequent EDC by-laws. The review areas used in this study are largely consistent with both.

ALCDSB EDC (2017) - ELEMENTARY REVIEW AREAS - CITY OF KINGSTON



For the purpose of calculating the EDC, the ALCDSB has used a total **3** elementary review areas and **1** secondary review areas.

ELEMENTARY REVIEW AREAS – CITY OF KINGSTON

RA01 – Kingston West

RA02 – Kingston Centre

RA03 – Kingston East

SECONDARY REVIEW AREAS – CITY OF KINGSTON

RS01 – City of Kingston

The EDC calculation on a review area basis assumes that the total OTG capacity of all existing permanent accommodation within the review area is considered to be the total available capacity for instructional purposes and is required to meet the needs of the existing community. Determining board needs on a review area basis is premised on:

- Available space is determined by subtracting the Year 15 existing community enrolment number from the current OTG capacity figure. For the purposes of this analysis, the OTG capacity was adjusted to account for changes to classroom loading figures to incorporate loading for full-day kindergarten;
- Pupils that are generated from new development must fill any available surplus OTG capacity first; and
- Pupils generated from new development, above and beyond those that fill any available surplus space within the review area, are net growth-related pupil place requirements and can potentially be funded through education development charges.

The review area approach to calculating an EDC has been undertaken by the Board as it is consistent with the way in which future capital construction needs will be assessed over the long term.

2. THE EDC BY-LAW

2. THE EDC BY-LAW

2.1 Imposition of an EDC

The passage of an education development charge by-law gives school boards the authority to impose and collect EDCs for the purpose of acquiring and developing growth-related school sites. Each by-law has a maximum term of 5 years and must be passed within one year of EDC background study completion. Before a school board can proceed with an EDC by-law, it must receive confirmation in writing from the Ministry of Education acknowledging receipt of the background study and approving estimates of enrolment projections and future site needs contained in the background study.

Section 10 of Ontario Regulation 20/98 sets out the conditions that must be satisfied in order for a board to pass an education development charge by-law:

- The Minister has approved the board's estimates of the total number of elementary and secondary pupils over each of the fifteen years of the forecast period;
- The Minister has approved the board's estimates of the number of elementary and secondary school sites used by the board to determine the net education land costs;
- The board has prepared a background study and given a copy of the education development charge background study relating to the by-law to the Minister and each board having jurisdiction within the area to which the by-law would apply;
- The board has demonstrated that the average elementary or secondary enrolment within its jurisdiction exceeds the board's elementary or secondary capacity; or the board's current EDC financial obligations exceed revenues reported in the EDC reserve fund; and
- Hold at least two public meetings.

2.2 The Background Study

An education development charge background study must be completed by a school board that wishes to pass an EDC by-law. The intention of the background study is to provide information on the process and methodology of calculating an EDC, as well as the background and assumptions that make up the estimates of the enrolment projections and site needs. Section 257.61 of the legislation requires that "before passing an education development charge by-law, the board shall complete an education development charge background study."

O.Reg 20/98 section 9 (1) sets out the following information that must be included in an EDC background study:

- Estimates of the number of new dwelling units for each year of the fifteen-year forecast period in the area in which the charge is to be imposed;

-
-
- The number of projected new pupil places as a result of new growth and the number of new school sites needed to provide accommodation for those students;
 - The number of existing pupil places by school and the number of available spaces to accommodate the projected number of new pupil places;
 - For every existing elementary and secondary pupil place in the board's jurisdiction that the board does not intend to use to accommodate pupils from new growth, an explanation as to why the board does not intend to do so;
 - For each elementary and secondary school site, estimates of the net education land cost, the location of the site, the area of the site (including the area that exceeds the maximum set out in section 2 of O.Reg 20/98, and an explanation of whether the costs of the excess land are education land costs and if so, why);
 - The number of pupil places the board estimates will be provided by the school to be built on the site and the number of those pupil places that the board estimates will be used to accommodate new pupil places;
 - A statement of the board's policy concerning possible arrangements with municipalities, school boards or other persons or bodies in the public or private sector, including arrangements of a long-term or co-operative nature, which would provide accommodation for the new pupils without imposing EDCs, or with a reduction in such charges; and
 - A statement from the board stating that it has reviewed its operating budget for savings that could be applied to reduce growth-related net education land costs, and the amount of any savings which it proposes to apply, if any.

School boards are required to provide the Ministry with a copy of the final background study at least 40 days prior to the anticipated by-law passage date. In addition, the background study must be made available to the public at least two weeks prior to the legislated public meeting.

2.3 Public Meetings

Before a school board can pass an EDC by-law, the legislation requires that the board hold at least two public meetings. The purpose of the first meeting is to advise any interested stakeholders and the public at large of the board's intentions and address the new proposed EDC by-law. The public meeting also gives the community and stakeholders the opportunity to voice any issues or concerns they have with regard to the proposed by-law. The purpose of the second public meeting is to consider passage of the new by-law.

The board is required to provide at least 20 days' notice of the meetings and must make the background study, as well as the new proposed by-law, available to the public at least two weeks in advance of the first public meeting. O.Reg 20/98 states that notice of a public meeting can be given in two ways:

- To every owner of land in the area to which the proposed by-law would apply by personal service, fax or mail; and

- By publication in a newspaper that is, in the secretary of the school board's opinion, of sufficiently general circulation in the area to which the proposed by-law would apply to give the public reasonable notice of the meeting.

If a school board already has an existing in-force EDC by-law in place, the board must hold an additional meeting to review the existing policies of the current EDC by-law. This part of the process is necessary in order to fulfil the requirements of the policy review process. It should be noted that this policy review meeting can be addressed by the board during its first EDC public meeting.

The School Board intends to hold public meetings to inform the public as to the new proposed EDC by-law as well as the EDC policies. The Board will hold such meetings on September 26th at the Catholic Board's office prior to their regularly scheduled Board meeting. These meetings will satisfy the legislative requirements of two required public meetings. An additional meeting will be held at the Board's offices on October 10th - This meeting will be held to consider passage of the new by-law. Detailed notices will be issued in advance of the meetings as per legislative requirements. A draft copy of the notice has been included on the following page.

ALGONQUIN AND LAKESHORE CATHOLIC DISTRICT SCHOOL BOARD**EDUCATION DEVELOPMENT CHARGES –
NOTICE OF PUBLIC MEETINGS****POLICY REVIEW PUBLIC MEETING AND
SUCCESSOR BY-LAW PUBLIC MEETING
SEPTEMBER 26, 2017 @ 6:00 PM****Board Office
151 Dairy Avenue
Napanea, ON K7R 4B2**

TAKE NOTICE that on September 26, 2017, the Algonquin and Lakeshore Catholic District School Board will hold a public meeting pursuant to Section 257.60 of the *Education Act* (“Act”).

The purpose of the first meeting will be to review the current education development charge policies of the Board and to solicit public input. Any person who attends the meeting may make a representation to the Board in respect of the policies. The Board will also consider any written submissions.

A Policy Review Document setting out the Board’s policies for the current education development charge by-law will be available on or after September 12, 2017, at the Board’s administration office, during regular office hours or through the following websites: www.alcddb.on.ca.

Immediately following the conclusion of the first meeting, the Board will hold a second public meeting pursuant to Section 257.63 of the *Act* on September 26, 2017 to consider the continued imposition of education development charges, and to inform the public generally about the education development charge proposal. Any person who attends the meeting may make a representation to the Board in respect of the proposal. The Board will also consider any written submissions. All submissions received in writing and those expressed at the public meeting will be considered prior to the enactment of an education development charge by-law.

The education development charge background study required under Section 257.61 of the *Act* (including the proposed EDC by-law) and setting out the Board’s education development charge proposal will be available on or after September 12, 2017 at the Board’s administrative office, during regular office hours or through the Board’s website. The Board will consider adoption of the by-law imposing education development charges in the City of Kingston on October 10, 2017.

**PUBLIC MEETING – IN CONSIDERATION OF BY-LAW ADOPTION –
OCTOBER 10, 2017 @ 6:00 PM****Board Office
151 Dairy Avenue
Napanea, ON K7R 4B2**

The purpose of this meeting is to consider the enactment of a successor EDC by-law for the City of Kingston. Any person who attends the meeting may make representation to the Board in respect of this matter. Written submissions, filed in advance of the meeting, will also be considered.

All interested parties are invited to attend the three public meetings.

The Board would appreciate receiving written submissions one week prior to the public meetings, so that they may be distributed to trustees prior to the meetings. Submissions and requests to address the Board as a delegation should be submitted to:

Doug Campbell
Controller of Plant and Planning Services
Algonquin and Lakeshore Catholic District School Board
151 Dairy Avenue
Napanea, Ontario K7R 4B2
Phone: 613-354-6257 x 403
e-mail: campbell@alcdsb.on.ca

Any comments or requests for further information regarding this matter may be directed to Doug Campbell, Controller of Plant and Planning Services (at the contact points listed above) during regular office hours.

ALGONQUIN AND LAKESHORE CATHOLIC DISTRICT SCHOOL BOARD

John Brisbois,
Chair

Jody DiRocco,
Director of Education

2.4 Exemptions, Expiration, Collection

Exemptions

The EDC by-law is subject to certain statutory exemptions for both residential and non-residential collection. The exemptions for residential development deal with residential intensification and replacement of units. If a new unit is added to an existing dwelling unit, for example, a single detached unit is converted to a duplex, the additional unit is exempt from EDCs. Section 3 of O.Reg 20/98 sets out the classes of residential buildings and the maximum number of dwelling units that can be added under the exemption.

The legislation also allows for exemptions dealing with the replacement of residential units when the unit has been destroyed by fire, demolition or otherwise, or has been rendered uninhabitable, subject to certain conditions prescribed under Section 4 of O.Reg 20/98.

Non-residential statutory exemptions deal similarly with additions/enlargements of space and replacement of existing non-residential space which has been destroyed. A non-residential development that includes the enlargement of existing industrial space, up to 50% of the gross floor area of the existing development, is exempt from EDCs as per section 257.55 of Division E of the *Education Act*. Replacement of non-residential building space is exempt from EDCs if the existing space was destroyed by fire, demolition or otherwise, or has been rendered uninhabitable, subject to certain conditions in Section 5 of O.Reg 20/98.

In addition to the exemptions mentioned, the legislation allows for a limited non-residential exemption for certain institutional developments. Section 257.54 (5) of the *Education Act* stipulates that, "No land, except land owned by and used for the purposes of a board or municipality, is exempt from an EDC under a by-law passed under subsection (1) by reason only that it is exempt from taxation under Section 3 of the *Assessment Act*."

School boards may also decide to impose their own non-statutory exemptions to certain developments, both residentially and non-residentially. Non-statutory exemptions are entirely at the discretion of the board and any EDC revenues lost as a result cannot be recovered.

Expiration

A school board can specify any date as the expiration date of the EDC by-law as long as the term of the by-law does not exceed 5 years. The exception to this rule is that the EDC by-law of one school board automatically expires on the same date as an existing by-law of a co-terminous school board if they are in force in any part of the same area. Section 17 of O.Reg 20/98 prescribes the conditions dealing with this special rule of expiry of by-laws.

Collection

The EDC is collected by local municipalities on behalf of the school boards at the time a building permit is issued. The funds are deposited into an EDC reserve fund. The municipality, under the legislation, cannot issue a building permit if the education development charge has not been paid. In addition to collecting the charge and transferring the monies to the school boards, municipalities are also required to provide the boards with detailed reports respecting all EDC transactions (Section 20 of O.Reg 20/98). At a minimum, each report should cover the total EDCs that have been collected, the number of building permits issued (or GFA for non-residential), any exemptions granted and any permits that were issued without an EDC being paid.

The municipalities do not receive any remuneration for collecting EDCs on behalf of the school boards; however, municipalities are allowed to retain any interest earned on the monthly EDC balances.

2.5 Appeals and Amendments

Appeals

The education development charge by-law can be appealed by any individual or organization in accordance with the provisions in the *Education Act*. Sections 257.64 to 257.69 of the Act outline the legislation dealing with an appeal of an EDC by-law. The by-law is subject to appeal for a maximum of 40 days after the by-law has been passed. The school boards must provide written notice that an EDC by-law has been passed (within 20 days of passage) and this notice must include information on how to file an appeal.

An appeal of an EDC by-law goes to the Ontario Municipal Board (OMB) to be decided. All appeals must be filed in writing with the secretary of the school board within the allotted time allowed. The reasons for the appeal must be included in the notice. It is the responsibility of the secretary of the school board to forward a copy of the Notice of Appeal to the OMB within 30 days after the last day of the appeal period. In addition to the Notice, the secretary must provide:

- A copy of the by-law certified by the secretary;
- A copy of the background study;
- An affidavit or declaration certifying that notice of the passing of the by-law was provided in accordance with the *Education Act*; and
- The original or true copy of all written submissions and material relevant to the by-law.

After hearing an appeal the OMB may decide to:

- Dismiss the appeal in whole or in part;
- Order the board to repeal or amend the by-law; or

- Repeal or amend the by-law itself.

If the by-law is repealed, the EDCs that have already been paid must be refunded. If the by-law is amended and the amended charge is lower than the original charge, the difference must be refunded. All refunds are due within 30 days of the by-law being repealed or amended. While the OMB does have the power to repeal or amend the by-law, they are not able to increase the quantum of the charge, remove or reduce the scope of discretionary exemptions or change the expiration date of the by-law.

Amendments

The EDC legislation gives school boards the authority to amend their by-laws. Section 257.70 (1) of the Act states, "Subject to subsection (2), a board may pass a by-law amending an education development charge by-law." There are certain limitations to an EDC amendment, specifically laid out in s. 257.70 (2) of the Act, "A board may not amend an education development charge by-law so as to do any one of the following more than once in the one year period immediately following the coming into force of the by-law or in any succeeding one year period:

- Increase the amount of an EDC.
- Remove or reduce the scope of an exemption.
- Extend the term of the by-law."

There are a variety of reasons why school boards may feel the need to amend their by-law. School boards may be paying more for school sites than what was estimated in the EDC and may need to increase their land cost assumptions or they may need to change a discretionary exemption. The board does not need Ministry approval to pass an amending by-law; however, boards are required to provide proper notice proposing an amendment and of the amendment itself. Boards are also required to ensure that the original EDC background study is available, as well as any additional information that would explain the reason for the amendment. A public meeting is not required to pass an amending by-law, but it is recommended.

3. THE PROCESS AND METHODOLOGY OF CALCULATING AN EDUCATION DEVELOPMENT CHARGE

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The following Chapter will outline the procedures and methodologies utilized to calculate the EDC. As mentioned earlier in this report, the EDC calculation is formulaic and technical in nature and encompasses three main components – demographic projections, determination of need (new school sites) and the associated costs.

3.1 Eligibility

School boards must first qualify by meeting certain criteria in order to be eligible to impose EDCs. The first criteria deals with the board's average projected enrolment compared to its OTG capacity. The second set of criteria, available only to school boards who have an existing in-force by-law, deals with outstanding EDC financial obligations.

Capacity Trigger

If a school board's average elementary or secondary enrolment on a jurisdiction-wide basis over the five years following proposed by-law passage is greater than the board's elementary or secondary OTG capacity, then it is eligible to impose an EDC. Qualification on either panel allows the board to impose EDCs throughout its jurisdiction for both elementary and secondary new school sites. Form A of the EDC submission sets out a boards' projected average daily enrolment over the proposed 5-year term of the EDC by-law (2017-2022), as compared to its OTG capacity on both the elementary and secondary panels.

The OTG capacity for the EDC is typically based on the Ministry-approved permanent capacity according to the School Facilities Inventory System on the proposed date the new by-law is to come into force. Additional adjustments may be made to the capacity figure used in the study, in consultation with Ministry staff and for circumstances such as:

- OTG capacity of schools that are transferred from one panel to the other within 12 months of by-law passage may be attributed to the panel the school will be used for after the transfer is complete. The boards must have a passed resolution for this to take effect;
- The capacity of all schools or additions under construction and that are planned for opening within 12 months of the by-law coming into force are to be included in the capacity determination;
- Purpose built space (i.e. special education, adult education, outdoor education facilities) that cannot be reasonably used to accommodate pupils from new growth may be excluded from the permanent capacity determination;
- The capacity of a leased school must be included if the school has a "New Pupil Place" capacity attributed to it; and

- Any schools that have been closed (in accordance with the Boards' school closure policy) may be excluded from the permanent capacity. In addition, if a school is scheduled to close during the tenure of the by-law (with Board passed resolution) then the capacity may also be excluded.

The Board has determined a permanent capacity of **7,398** on the elementary panel and **3,684** on the secondary panel.

ALCDSB meets the capacity trigger on the elementary panel. The average projected enrolment from 2017 to 2022 is **8,072**, compared with a permanent capacity of **7,398** – resulting in a shortfall of 674 spaces.

Form A from the EDC Ministry Submission for the Board can be found on the following page.

Algonquin and Lakeshore Catholic District School Board
Education Development Charges Submission 2017
Form A - Eligibility to Impose an EDC

A.1.1: CAPACITY TRIGGER CALCULATION - ELEMENTARY PANEL

Elementary Panel Board-Wide EDC Capacity	Projected Elementary Panel Enrolment (Assumes Full Day JK/SK)						Elementary Average Projected Enrolment less Capacity
	Year 1 2017/ 2018	Year 2 2018/ 2019	Year 3 2019/ 2020	Year 4 2020/ 2021	Year 5 2021/ 2022	Average Projected Enrolment Over Five Years	
7,398.0	7,924	8,017	8,113	8,150	8,153	8,072	674

A.1.2: CAPACITY TRIGGER CALCULATION - SECONDARY PANEL

Secondary Panel Board-Wide EDC Capacity	Projected Secondary Panel Enrolment						Secondary Projected Enrolment less Capacity
	Year 1 2017/ 2018	Year 2 2018/ 2019	Year 3 2019/ 2020	Year 4 2020/ 2021	Year 5 2021/ 2022	Average Projected Enrolment Over Five Years	
3,684.0	3,479	3,507	3,455	3,489	3,645	3,515	-169

Financial Obligations

A school board that has an existing EDC by-law in place and has outstanding financial obligations related to its existing by-law that exceed the balance of the EDC reserve fund, is eligible to impose EDCs. It is possible for a board to have sufficient capacity to accommodate projected enrolment, yet still be obligated to pay for sites that have been purchased as a result of a growth-related need. Outstanding financial obligations can result from a board not having collected enough revenue because of growth shortfalls or an increase in land prices, or if a board has purchased school sites earlier than what was projected in the background study.

This financial obligation eligibility trigger was added to the original capacity trigger criteria with an amendment to O.Reg 20/98 and came into force on March 12th, 2002.

For school boards to qualify under this trigger, an EDC financial obligation must be demonstrated in the background study, including the following required information:

- Have a previous by-law in effect after September 1, 1999;
- Funds borrowed from the EDC reserve fund must be reconciled back;
- Copies of Appendix D1 and D2 must be provided;
- A transaction history of EDC financial activity must be provided from the last Appendix D1 and D2 statements to proposed by-law implementation; and
- A repayment schedule outlining the elimination of the EDC financial obligation.

An outstanding EDC financial obligation exists if the adjusted outstanding principal as per Appendix D of the Boards' financial statements (plus any adjustments made), is greater than the adjusted EDC reserve fund balance from Appendix D (including adjustments).

The ALCDSB currently has an estimated surplus of \$901,853 in the EDC reserve fund. This has been applied to the current EDC land costs.

3.2 Demographic Projections

The demographic projections respecting school enrolment and housing and population growth form an important basis for the entire EDC analysis. These projections ultimately determine eligibility, need and the final quantum of the charge. The housing unit forecasts contained in this study are consistent with the most recent Regional forecasts that were available at the time of study. Background, methodologies and overviews of both the enrolment and housing forecasts can be found in Chapter 4 of this report.

The demographic projection requirements of the EDC consist of three distinct components: projecting the number of annual building permits that will be issued for new dwelling units and

new non-residential space; projecting enrolment of the existing community; and projecting enrolment from new housing growth.

New Dwelling Units/Non-residential Space

The number of new dwelling units in the area of the EDC by-law must be estimated for each of the next fifteen years. The forecast is set out by three types of development – low density (single and semi-detached homes), medium density (townhouses) and high density (apartments) – and is broken down by the Board review areas that were outlined earlier in this report.

The forecast is set out by varying types/densities of development for two reasons. The first is that different types of developments produce school aged children in different ways. Defining various types of developments allows for greater accuracy when projecting the number of new pupils arising from new developments. The second reason is to be able to calculate a differentiated charge should the Board choose to do so. The Board has the ability to charge a uniform EDC rate across all types of development – meaning that the EDC is one rate for a single family home or an apartment – or it can choose to charge separate rates depending on the type or density of development.

There are situations, as defined by the legislation, where certain developments are exempt from EDCs, such as housing intensification. A forecast of *net new dwelling units* should ensure that these exempt units are factored into any forecast and excluded.

In addition to a housing forecast, projections of new non-residential space must also be provided in the EDC study to allow for the calculation of the non-residential component of the charge.

A forecast of new non-residential space estimated to be built in the by-law area must be provided for each of the fifteen years following by-law inception. The non-residential forecast can be estimated in two ways: by gross floor area of non-residential space; or by the estimated declared value of future non-residential construction. As with the residential component, there are certain statutory exemptions which must be factored into the non-residential forecast to ensure that exempt space is excluded. These exemptions are discussed earlier in the report.

Existing Community Projections and Projections of New Pupils

The enrolment projections required in order to calculate EDCs must be made up of two distinct projections, one for the existing community and one for pupils from new housing growth. This is done because ultimately the number of total growth-related pupils must be offset by any available pupil places that are not required by pupils of the existing community in Year 15 of the forecast. The existing community projection must estimate, by school, the number of students for fifteen years based on the number of existing students today and assuming no additional new housing

growth. The Boards' total OTG capacity of the review area (as of by-law inception) less the projected number of existing community pupils in the review area in Year 15, is the Boards' *total available space*.

The determination of pupils from new development is based on the aforementioned housing forecast and the use of pupil yield factors. Pupil yields are mathematical representations of the number of school-aged children that will be generated by a particular dwelling over the planning forecast and that will attend a particular school board. Pupil yields used in this analysis are based on Statistics Canada data and Board historical enrolment information. Multiplying the pupil yield factors by the appropriate type of developments in the net new dwelling forecast determines the projected pupils from new development.

To determine the total *net growth-related pupil place requirements*, the available pupil places (total available space referenced above) must be subtracted from the total pupils projected from new development. Enrolment projections and the determination of net growth-related pupil places can be done on a jurisdiction-wide basis or on a review area basis. The EDC analysis in this study is based on a review area approach.

3.3 Site Needs

The final "planning" or "forecasting" step in the EDC process is determining the Boards' site needs, specifically the number, location and size of sites for new growth-related schools within the Board. The calculation of net growth-related pupil place requirements ultimately determines the number of necessary sites and their size. The regulation governing the EDC provides a table of maximum sizes depending on the number of pupil places that will be constructed. These tables can be found below.

While the tables ultimately determine the amount/size of land that will be necessary for new school sites, the legislation also recognizes that there may be situations in which the necessary site for a new school may exceed the size specified in the table. For example, a board may need a larger site to accommodate certain municipal requirements or Ministry initiatives. Should a site exceed the legislative requirements, justification must be included in the EDC background study.

Elementary Schools

Number of Pupils	Maximum Area (acres)
1 to 400	4
401 to 500	5
501 to 600	6
601 to 700	7
701 or more	8

Secondary Schools

Number of Pupils	Maximum Area (acres)
1 to 1000	12
1001 to 1100	13
1101 to 1200	14
1201 to 1300	15
1301 to 1400	16
1401 to 1500	17
1501 or more	18

Form G of the Ministry EDC Forms submission provides specific details on each site the Board is proposing to acquire to construct new schools. On a site by site basis, Form G provides information on the general location of the site (by review area or greater detail, if available), the proposed size of the new school, the approximate timing of site purchase, as well as the percentage of the site that is considered EDC eligible. The Ministry also recommends that proposed site purchases for new schools are consistent with the Board's long term accommodation plans.

3.4 Growth-related Net Education Land Costs

The planning or forecasting component of the EDC analysis is critical to determining the overall EDC eligible needs of the Board. To finalize the calculation process of the EDC, these accommodation needs must be translated into financial requirements. The analysis in the previous section determined the total growth-related pupil needs as well as the amount of land (in acres) that will be required to accommodate those pupils. EDC eligible expenses are determined by attaching costs to acquire and service the land needed.

Appraised land values for new sites have been determined by qualified appraisers and the methodologies used, as well as relevant data, can be found in Chapter 5 of this report. Servicing costs are based on historical costs provided by the School Board with respect to sites that have been recently developed. Once costs for each site have been finalized, the next step is to determine the percentage of each site that is EDC eligible. This is based on the percentage of net growth-related students that make up the total capacity of the proposed new school. For example, if the new proposed school had a capacity of 450 and 400 of the spaces were accounted for by new growth-related pupils, then the site would be 88.88% eligible for EDCs ($400/450=88.88\%$).

In addition to site acquisition and servicing costs, there are other EDC eligible expenses that can be included in the analysis. Examples of other EDC eligible costs are:

- Interest and borrowing costs related to site acquisition;
- Land escalation costs;
- Costs related to the preparation and distribution of EDC background studies;
- Costs related to studies of land being considered for acquisition (environmental assessments);

Outstanding Financial Obligations

In addition to the costs that have been outlined above, any outstanding financial obligations from previous by-laws are also eligible education land costs. A negative balance in a board's EDC reserve fund, established for the area to which the proposed by-law will apply, is considered as an outstanding financial obligation and can be added to the total net education land costs. It should be noted that if a board has a positive balance in the EDC reserve fund, these funds must be used to defray any EDC eligible expenditures, which they have in this case. The total eligible costs are referred to as the *total growth-related net education land costs*.

3.5 Determination of the Charge

Once the total growth-related net education land costs have been determined, there are certain prescribed steps that must be followed to determine the actual quantum of the EDC. As discussed in Chapter 2, the legislation allows school boards to determine the type of EDC it will impose. The Board can impose an EDC on residential or non-residential developments and can also charge a uniform rate for all types of developments or can differentiate the rate based on dwelling unit types.

Apportionment of Land Costs

The legislation allows school boards to allocate up to 40% of their education land costs to non-residential development. If a school board had a non-residential component to their EDCs then the land costs would be multiplied by whatever percentage the board deemed to be apportioned to non-residential. For example, if the total land costs were estimated to be \$1 million and the non-residential allocation was 10%, then the *non-residential growth-related net education land costs* would total \$100,000. The remaining balance would make up the *residential growth-related net education land costs*.

To determine the residential charge (assuming a uniform charge), the total residential growth-related net education land costs are divided over the projected number of net new dwelling units assumed in the EDC forecast over the next fifteen years. The result is the amount of the uniform residential EDC per dwelling unit. If charges are to be imposed on non-residential development, there are two ways in which they can be calculated. If the Board chooses to use a non-residential forecast of gross floor area, then the total non-residential growth-related net education land costs are divided by the estimated gross floor area of proposed non-residential developments. The Board can also choose to use a non-residential forecast of estimated declared values where the non-residential land costs are divided by the projected declared values and multiplied by 100 to get a non-residential charge.

Once the residential charge is determined, it can be charged uniformly across all types of development or different rates can be charged depending on the types of units being built. If the EDC is applied in a uniform manner, then the total residential land costs are simply divided over the estimated net new dwelling units as described earlier. If the Board chooses to impose a differentiated EDC, then the charges are apportioned on the basis of different unit types producing different amounts of pupils. The Board may choose to define developments as they wish (i.e. low density, high density, condos, apartments, single family, etc.) but are encouraged to stay as consistent as possible with categories used by the local municipalities impacted by the by-law.

A distribution factor is determined by the distribution of growth-related pupils amongst the various unit types defined by the Board. For example, if 100 students were from low density

developments, 50 from medium density and 10 from high, the distribution factors would be 62.5% for low (100/160), 31.25% for medium and 6.25% for high. These distribution factors are then multiplied by the total residential land costs to determine the apportioned residential land costs by development type. Each separate amount is then divided by the number of net new units for the particular development type to arrive at the differentiated residential EDC per unit by development type.

3.6 Policy Statements

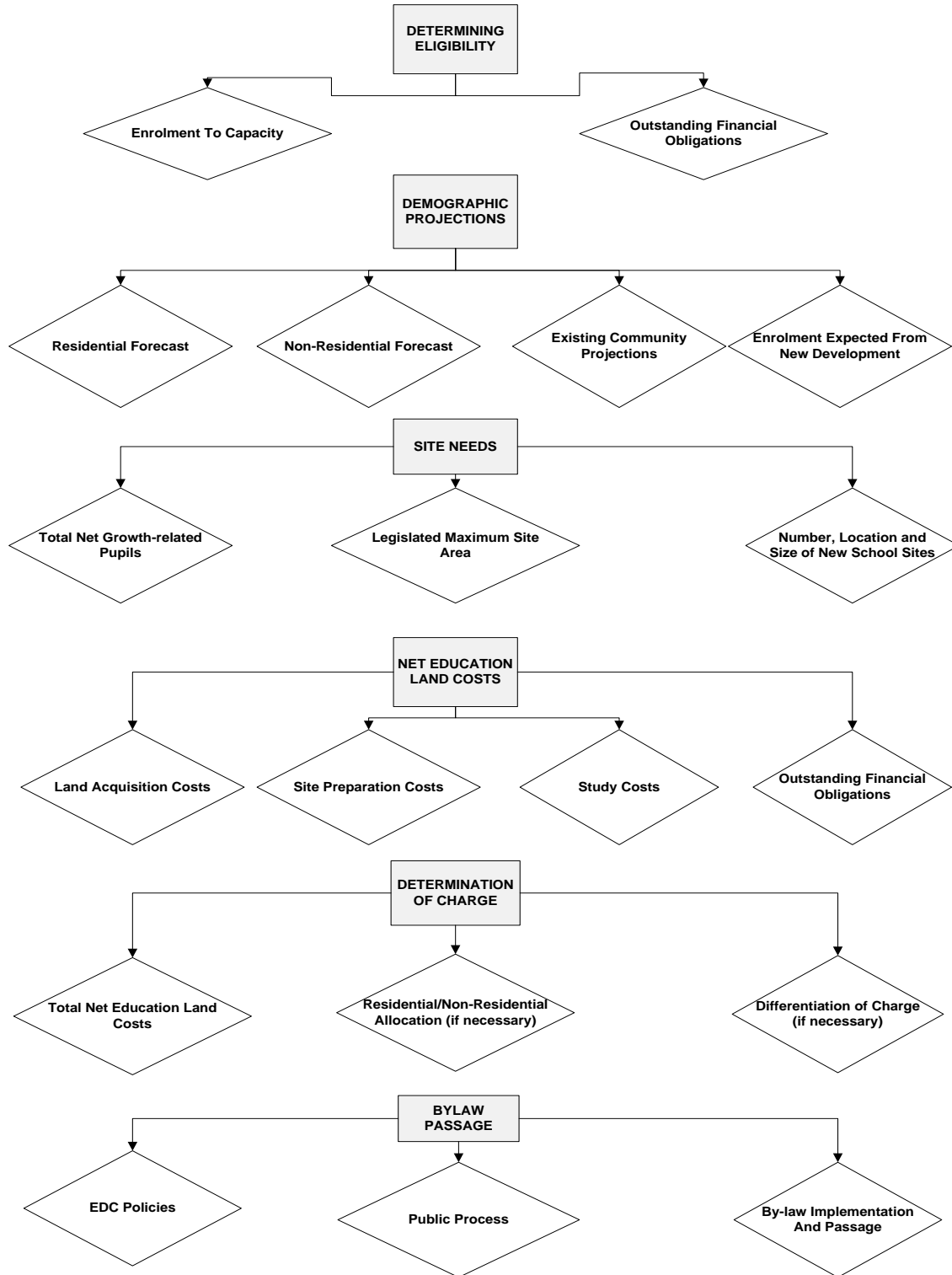
In addition to the demographic forecasting and financial components of the EDC analysis, there is also an important policy component. EDC policies are largely determined by the School Board and help shape the type of by-law that will be imposed. Examples of some important EDC policies are the apportionment of land costs across residential and non-residential development or an area-specific versus a jurisdiction-wide by-law.

There are also two specific statements the Board must produce in order to enact an EDC bylaw; The first statement deals with alternative accommodation arrangements and the second statement deals with any available and surplus budget funds that could be used to offset EDC's. The statement that deals with alternative accommodation arrangements refers to the Board's existing partnership policy and possible opportunities for joint building/new school ventures that may reduce the EDC's. The second Board statement will state that the Board has reviewed its current operating budget for potential savings that could be applied to the EDC. The statement must also include the amount of potential savings that would be applied to the EDC, if any.

Copies of both policies have been included as part of this document and can be found in Appendix C of this report. The Board will be approving updates to these statements prior to consideration of bylaw passage.

A flow chart detailing the EDC process can be found on the following page. In addition, the Ministry EDC Forms, which detail the calculations required to determine the EDC, can be found in Appendix A at the end of this report.

EDC PROCESS AND METHODOLOGY



4. DEMOGRAPHIC PROJECTIONS

4. DEMOGRAPHIC PROJECTIONS

As mentioned earlier in the report, the demographic projections form the backbone of the EDC analysis, in that they are used to determine eligibility, need and ultimately the quantum of the charge itself. The demographic projections for an EDC consist of both forecasts of new housing development as well as projections of school enrolment. Projections of both new housing and enrolment must be provided on an annual basis for a 15-year period following by-law imposition. The following Chapter provides the methodology and background to the demographic projections, as well as the results of those projections.

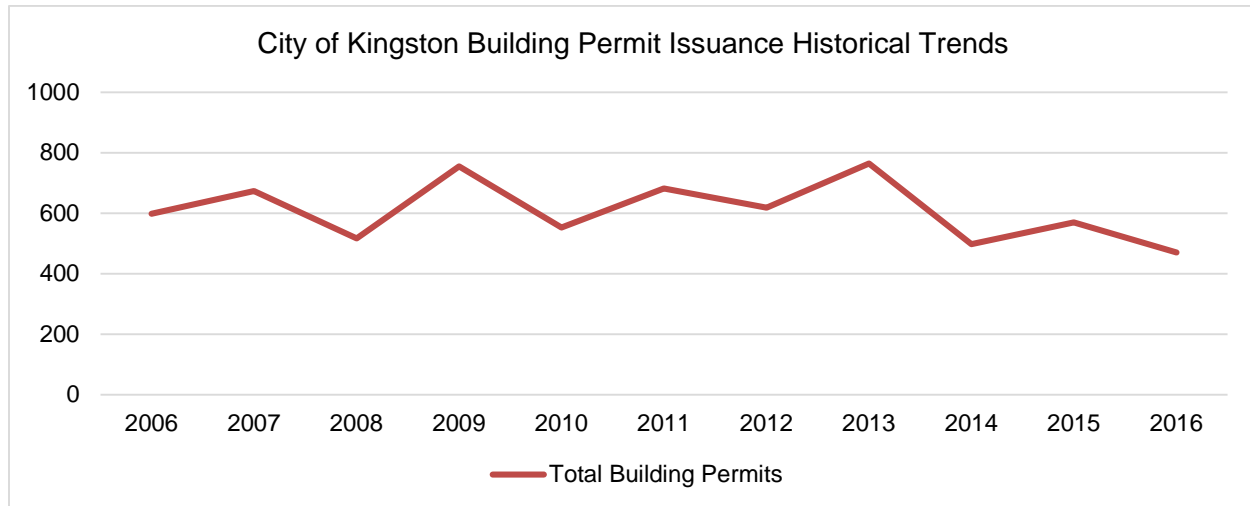
4.1 The Residential and Non-residential Growth Forecast

Residential

The residential growth forecast for the EDC is critical to the analysis because of the direct link between new homes and new pupils for the school board. In addition to determining a board's needs, the number of net new projected units in the forecast is what the total net education land costs get divided by to determine the final quantum of the residential charge. The dwelling unit forecast contained in this study provides a projection of the number of units on an annual basis for the next 15 years by low (single/semis), medium (townhouses) and high (apartments) density allocations. O.Reg 20/98 s.7(2) states that a board must, "estimate the number of new dwelling units in the area in which charges are to be imposed for each of the 15 years immediately following the day the by-law comes into force."

The residential projections used for this study are consistent with the most recent residential forecast available at the time of study completion. The forecast has been vetted with City of Kingston planning department officials. In addition to meeting with the City of Kingston planning department to review the forecast, information with regard to phasing and location of development was also discussed and reviewed.

According to information from municipal building permit data, the City of Kingston has averaged approximately 609 new permits for residential construction from 2006 to 2016. Residential building activity in the City has fluctuated since 2006 with permit activity reaching approximately 600 in 2006 followed by an increase to 755 permits in 2009 – an increase of more than 25%. Since 2009, permits have continued to fluctuate ending with another decrease in 2016, with a low of 470 permits issued.



The City of Kingston housing forecasts project fairly sustained growth over the next several years with an average of approximately **554** new dwelling units per year from 2017/18-2031/32 (15-year EDC forecast term). This is generally consistent with the levels of housing development the City has experienced over the last decade.

CITY OF KINGSTON		
2015/16-2029/30		
	# Of Units	% By Density
Low (Single/Semi)	5,500	66%
Medium (Townhouses)	598	07%
High (Apartments)	2,207	27%
Total	8,305	100%

The final growth forecast for the Kingston EDC by-law for ALCDSB is based on the aforementioned data and totals **8,305** new units that are forecast to be built over the next 15 years. Of these new units, 66% are estimated to be low density, 7% medium density, and 27% high density. Comparatively, the historical building permit data (Statistics Canada) from 2006 to 2016, indicates approximately 47% of all permits were for low density type units (singles/semis), 18% for medium density and 35% for high density.

As mentioned previously, there is a residential statutory EDC exemption dealing with intensification of residential units. In order to account for the intensification EDC exemption, an adjustment to the projections was made to derive the “net” new units housing forecast. This adjustment is intended to estimate the number of units in the forecast that will be created by intensification – for example, transforming existing single family homes into duplex/apartment-type units. The overall forecast was reduced by approximately 1.6% to estimate the number of exempt units and resulted in a projection of **8,172 net new units**.

Non-residential

The non-residential growth forecast provides a basis for calculating a non-residential EDC, should the Board elect to impose such a charge. O.Reg 20/98 s. 7(10) states that, “If charges are to be imposed on non-residential development, the board shall determine the charges and the charges shall be expressed as either: a rate applied to the gross floor area (GFA) of a new development or a rate applied to the declared value of development.” The non-residential forecasts contained in this report are projections of GFA and have been derived from the City of Kingston Industrial Lands Strategy, Schedule 10C.

The non-residential forecast for City of Kingston totals 5,281,560 square feet of GFA over the next 15 years. As with the residential forecast, assumptions must be made respecting certain exemptions of GFA. Industrial additions (up to 50% of existing floor area) and certain institutional properties (municipal and school board properties) are exempt under the legislation. Utilizing historical data on non-residential construction by type, 1,848,546 square feet were exempted from this forecast and the total “net” new non-residential forecast totals 3,433,014 square feet of GFA.

4.2 Enrolment Projections

Enrolment projections for the purposes of the EDC analysis are completed as two separate components – enrolment of the existing community and enrolment expected from new housing growth. The enrolment projections of the existing community are based on a scenario of no new housing growth and examine projected enrolment of the existing population. The projections of enrolment from new housing focus on pupils that are generated from expected new housing developments. EDC eligible growth-related pupils must be offset by any available space in the existing community and, thus, it is necessary to examine enrolment projections utilizing the two separate components.

Enrolment projections have been prepared for each review area in the Board’s jurisdiction. The existing community projections have been prepared for the Board’s schools contained in the EDC analysis. The projections of enrolment from new housing growth are provided on a review area basis. The enrolment projections also assume that students are accommodated in their home attendance areas. This means that students that are currently in a holding situation at a school outside their home school boundary are returned to their home boundary. Holding situations typically arise when students in a development area await new school construction and are “held” in nearby schools until the new school is open. Situations where students are permanently accommodated outside their home areas (i.e. program) are not affected.

Methodology

The prediction of school enrolment involves the consideration of a wide range of factors. There are three common methods of enrolment projections: rate of growth; enrolment ratios; and grade transition. The rate of growth method assumes that past rates of enrolment growth or decline will carry forward. In today's changing demographic and economic landscape, this method of enrolment forecasting is suitable for short term projections but should be combined with other methodologies for longer term projections. The enrolment ratio method looks at historical ratios of school enrolment compared with the overall population and then carries forward these ratios or makes assumptions about new ratios and applies them to a population forecast. The grade transition method examines historical progression rates from grade to grade and makes assumptions about the retention of grades from one year to the next.

Watson & Associates used a combination of the latter two methodologies – enrolment ratio and grade transition – in conjunction with strong demographic background data and historical Board enrolment to produce the enrolment forecasts for the EDC. The enrolment projection methodology focuses on the relationships between demographic trends and actual historical enrolment of the Board. The basis of the assumptions for future trends comes from the analysis of these historical relationships.

Demographic Background

A demographic profile is compiled for each review area within the Board's Kingston jurisdiction using data from the 2001, 2006, 2011 and 2016 Census. Trends in the demographic data are used to highlight changes in population on both a review area and jurisdiction-wide basis. Examining these historical trends assist in providing perspective and direction when determining future assumptions for the projections.

The table on the following page depicts the demographic trends for the Board's Kingston jurisdiction. The total population grew by more than 4% between 2001 and 2006. In comparison, population counts grew 6.6% in Ontario and 5.4% Canada-wide over that same time period. Between 2006 and 2011, the population in the Kingston jurisdiction grew by 2.8%, less than in the earlier half of the decade and well below the provincial and national rates for this same time period, which were 5.9% and 5.7%, respectively. A 1.3% increase of total population has occurred over the period from 2011 to 2016 – a continued trend of population growth slow-downs and again well below National and Provincial averages. In total, the Kingston population experienced an overall increase of approximately 10,000 from 2001 to 2016.

More importantly, from a school board perspective, were the changes to the school aged children population. The elementary school aged (4-13 years) population declined by almost 8% from 2001 to 2006 and an additional 5% between 2006 and 2011, however an increase of 3% occurred from 2011 to 2016 – resulting an absolute loss of 1,344 people between 2001 and 2016. The

secondary school aged (14-18) population experienced an increase of almost 6% from 2001 to 2006, but continued decreases post 2006 through to 2016, of over 12%.

In addition to the elementary and secondary aged population, the pre-school aged population and the population of females aged 25-44 were also examined for both the 2006/11 and 2011/16 time periods. These two groups are important because they are excellent indicators of what is expected to happen in the school aged population in the short to mid-term. The pre-school population is the cohort that will be entering the school system in the next few years and females between 25 and 44 years of age are the group of women that are said to be in their prime child-bearing years. Examining this population can provide input to future births/school aged children.

The pre-school population increased by more than 12% while the population of females aged 25-44 decreased by 3% between 2006 and 2011. Between 2011 and 2016 the pre-school population decreased by almost 6%, while females aged 25-44 population had a slight increase of below 1%.

Algonquin and Lakeshore District School Board's Jurisdiction - Demographic Trends 2006, 2011, 2016

Population Data	2006 Census	Share Of Total	2011 Census	Share Of Total	2016 Census	Share Of Total
Total Population	121,328		124,769		126,346	
Pre-School Population (0-3)	4,504	3.7%	5,068	4.1%	4,769	3.8%
Elementary School Population (4-13)	12,970	10.7%	12,337	9.9%	12,704	10.1%
Secondary School Population (14-18)	7,665	6.3%	7,591	6.1%	6,676	5.3%
Population Over 18 Years of Age	96,189	79.3%	99,772	80.0%	102,196	80.9%
Females Aged 25-44	16,580	13.7%	16,063	12.9%	16,113	12.8%

Population Data	2006-2011			2011-2016		
	Absolute Change	% Change	Share Change	Absolute Change	% Change	Share Change
Total Population	3,441	2.8%		1,577	1.3%	
Pre-School Population (0-3)	565	12.5%	0.4%	-299	-5.9%	-0.3%
Elementary School Population (4-13)	-633	-4.9%	-0.8%	367	3.0%	0.2%
Secondary School Population (14-18)	-75	-1.0%	-0.2%	-914	-12.0%	-0.8%
Population Over 18 Years of Age	3,584	3.7%	0.7%	2,424	2.4%	0.9%
Females Aged 25-44	-517	-3.1%	-0.8%	50	0.3%	-0.1%

A description of the relevant population age cohorts is as follows:

- Pre-school aged (0-3) – used as a lead indicator of potential anticipated enrolment in the short-term;
- Elementary (4-13) – represents the predominant age structure of the students that attend elementary schools;
- Secondary (14-18) – represents the predominant age structure of the students that attend secondary schools; and
- Adult (18+) – reflects the segment of the population that does not attend elementary or secondary school.

The Enrolment Projection Process

Determining Entry Year Enrolment

One of the most important and most difficult components of the enrolment forecast is predicting entry year enrolment (the Junior Kindergarten grade). Much of the overall projection relies on the assumptions made with regard to pupils entering the system. To develop forecasts for the JK grade, a review of historical births, pre-school (0-3 years old) population and historical JK enrolment is undertaken. The participation rates of the Boards' JK grade enrolment of the 4-year old population are examined from one Census period to the next to determine future participation ratios.

In addition, a population forecast of the pre-school and school aged population (0-18 years) by single year of age is prepared for the study area. This forecast is based on the population trends

of the 2001, 2006, 2011 and 2016 Census periods, as well as other relevant demographic trends of the area. Recent fertility and death rates are applied to the 2016 Census population and the population is aged to provide future births and future school aged population.

The challenge in this population forecast is to exclude growth/development in this phase of the forecast. The total enrolment forecast is divided into two separate components – existing enrolment and enrolment from future housing. To account for this, trends are examined for 2001, 2006, 2011 and 2016 Census populations to estimate levels of growth and migration that occurred between the Census periods. Assumptions arising from this examination are used to “strip” growth/migration from the projected population forecast to ensure that growth is not double counted.

Comparing historical JK enrolment to actual population provides ratios that are used to determine future JK enrolment from the projected 4-year old population in the review area. This determines the projected JK pupils for the review area for the forecast period. These overall JK students then need to be allocated to their respective schools in the review area. This allocation is based on historical shares combined with any Board information on recent openings/closures or program changes that may affect future share.

At this stage of the projections, each school in a review area will have a projected number of JK's for the forecast period. The next step then involves using the grade transition method to advance each grade from one year to the next. For every school in the system, retention rates from grade to grade are calculated and applied to grade enrolments as they are advanced through each projection year. Each school and community can be unique when it comes to grade retention. For example, the ratio of Kindergarten students to Junior Kindergarten students is often higher in the more rural areas and an indication that more students routinely enter the Senior Kindergarten grade than would be expected, given the Junior Kindergarten count from the previous year. Programs, such as French Immersion, etc., can also have a significant impact on grade to grade retention. Table 4.1 provides an example of retention rate calculations based on historical enrolment.

Table 4.1: Retention Rate Example

				Historical					
				2006/ 2007	2007/ 2008	2008/ 2009	2009/ 2010	2010/ 2011	2011/ 2012
Years			Grade	2007	2008	2009	2010	2011	2012
5	4	2	JK	1484	1562	1539	1559	1605	1730
111%	112%	110%	SK	1720	1611	1745	1750	1696	1797
110%	111%	112%	1	1613	1859	1787	1919	1929	1915
104%	103%	102%	2	1847	1682	1949	1866	1947	1994
104%	104%	104%	3	1982	1911	1765	2016	1934	2047
103%	103%	103%	4	1971	2004	1953	1846	2067	1990
103%	103%	103%	5	2119	2058	2082	2011	1895	2128
102%	102%	103%	6	2151	2145	2093	2123	2051	1953
101%	101%	102%	7	2184	2144	2174	2114	2148	2093
101%	102%	102%	8	2120	2210	2194	2178	2145	2193

Historical enrolment trends, overall participation rates/enrolment share, as well as the overall demographics of the area, are all examined in conjunction with the ratio of the projected enrolment to the population. This examination looks at the reasonableness of the projections and expected ratios and assumptions in light of recent historical trends.

Secondary Enrolment Projections

The secondary enrolment projections are based largely on the elementary projections and how the elementary students transition into the secondary panel. Each secondary school of the Board is assigned feeder elementary schools which form a “family” of schools based on Board data. As Grade 8 students graduate, they are assigned to their respective secondary schools. If Grade 8 students can attend more than one secondary school, they are then allocated based on recent trends.

The other factor involved in projecting the entry year or Grade 9 grade for the secondary panel involves the concept of open access. In Ontario, students are permitted to attend the secondary school of their choice, regardless of religious requirements, assuming there is space and program availability. To account for this in the projections, the predicted Grade 9 enrolment at a given secondary school based on its feeder schools and historical retention rates is compared to the actual Grade 9 enrolment at the school. This ratio provides an approximation of the net students lost or gained due to open access.

The other important variable that is considered in the secondary enrolment projection methodology is the impact of the fifth year of secondary school which was eliminated in 2003/04. The elimination of the fifth year of study does not mean that Grade 12 students are not allowed

to come back for a fifth year of study. There are still instances where Grade 12 students may come back to finish the 4-year program in five years or to upgrade or retake certain courses. The percentage of students that are coming back for a fifth year varies throughout the Province and even from school to school within a Board. The projections in this analysis typically utilize a 3-year average of Grade 12 retention rates (putting greater emphasis on the last year or two), as well as input from the Board on their experiences and expected future trends.

The remainder of the secondary projection follows the same methodology used in the elementary projections. Grades are advanced by applying historical grade transition rates for each school in the system. Assumptions are derived using historical ratios of enrolment to population and are used to ensure that projected secondary enrolment relates back to the projected secondary populations.

Examining Historical Enrolment Trends

Historical enrolment provides trends that are used to help form assumptions for projected enrolment and provides an important basis to determine relationships with demographic data. The historical data can provide detail on things such as how the change in enrolments compare with the changes in the school aged populations of the same area, how different sized grade cohorts are moving through the system and how enrolment has changed in light of new housing activity.

An important indicator when examining historical enrolment is the ratio of senior elementary enrolment compared to junior elementary enrolment. This ratio provides a quick “snapshot” of the current enrolment structure and can provide a short term outlook of expected enrolment.

The comparison is made between the senior elementary grades (6-8) and the junior elementary grades (JK-1). Assuming full-day JK and SK, an equal number of pupils entering JK-1 to those moving through the senior elementary grades would result in a ratio of 1. If the ratio is higher than 1, it indicates that more pupils are leaving the elementary system or school than are entering and could be an indicator of future enrolment decline, at least in the short term and absent of mitigating factors. A ratio lower than 1 indicates possible enrolment growth (at least in the short term) and is typically found in growing areas where housing attracts young couples or young families with children.

The Impact of Enrolment Share

Board enrolment share refers to the share or percentage of total enrolment a board receives between itself and its co-terminous English language board. Changes in enrolment share can have significant impacts on board enrolment. For example, increases in enrolment share can help mitigate declines or even increase enrolment in areas where the total school aged population is in decline.

Enrolment Expected from New Housing

The second phase of the enrolment projection methodology involves predicting housing growth in the study area and its impact on school enrolment. Earlier in this Chapter, the residential unit growth forecasts were explained in detail. The residential unit forecast is used as the basis to predict future school enrolment from growth. Historical levels of occupancy by school aged children and by housing type provide us with factors and trends that allow us to make assumptions about how new units might produce children in the future.

From an occupancy point of view, the number of people per housing unit has been declining in practically every part of the Province over the last decade or longer. In addition, the number of school aged children per household has also been in sharp decline. New units today are not producing the same number of people or the same number of children as they have historically.

Each unit in the residential forecast is multiplied by a factor to predict the number of school aged children that will come from the projected number of units. To derive this pupil generation factor, the methodology involves using custom Census data prepared specifically for Watson & Associates by Statistics Canada. The Census data provides information with respect to the number of pre-school and school aged children that are currently living in certain types and ages of dwelling units. For example, the data is able to provide the number of children aged between 4-13 years that live in single family homes that are between 1-5 years old for any Census tract in the study area.

Pupil yields were derived for both the elementary and secondary panels for low, medium and high density housing types for each review area in the Board's jurisdiction. The pupil yields and trends can vary significantly from area to area in a Board's jurisdiction. In this way, factors are derived and applied to the appropriate growth forecast to get a forecast of school aged children from new development. This new development forecast must then be adjusted to reflect only the enrolment for the subject Board. Using historical apportionment and population participation rates, the enrolment forecast is revised to capture the appropriate share for the Board.

For the ALCDSB, the total yields for the elementary panel range between 0.021 in Kingston Centre to 0.086 in Kingston East (Table 4.2). On the secondary panel, the overall Board yield is .025.

Table 4.3 depicts a flow chart outlining the process of projecting enrolment from new development and can be found on page 4-12.

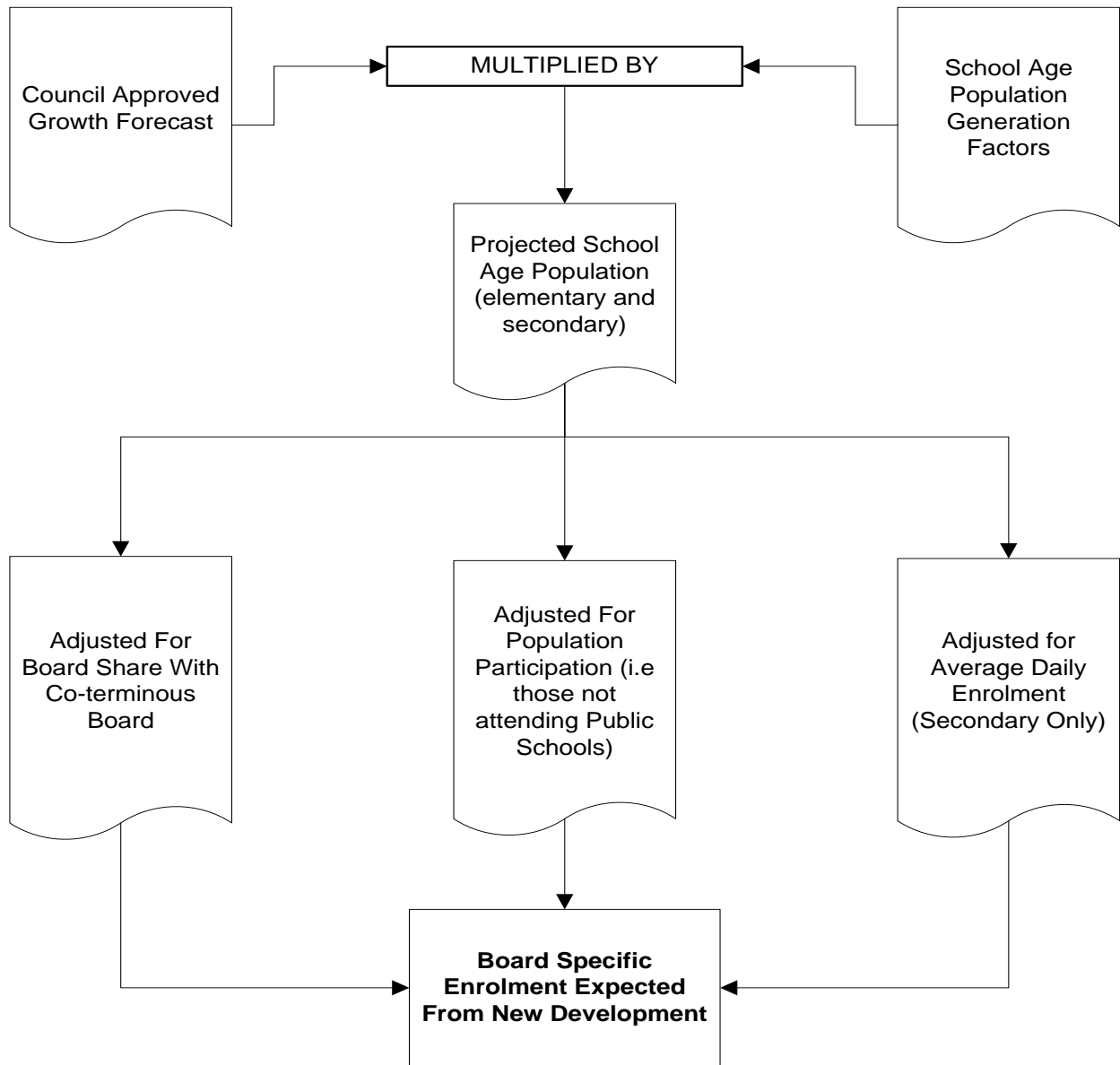
Table 4.2
ALCDSB Education Development Charges Submission 2017
Form E Growth Related Pupils – Elementary and Secondary Panel

EDC Elementary Review Area	Net New Units	Elementary Pupil Yield	Elementary Growth Related Pupils
RA01	5,709	0.075	429
RA02	1,219	0.021	26
RA03	1,244	0.086	107

EDC Secondary Review Area	Net New Units	Secondary Pupil Yield	Secondary Growth Related Pupils
RS01	8,172	0.025	207

Table 4.3: Enrolment Expected From New Development

Enrolment Expected From New Development



Is the EDC Forecast Reasonable in Comparison to Other School Aged Forecasts?

The aforementioned methodology describes the process in which enrolment projections are derived; however, before the projections can be finalized there is one final step. The projections are compared with an accepted school age forecast for the Boards' jurisdiction to determine the reasonableness of the projections. The Boards' projections are built back up to a total school aged population forecast using assumptions on apportionment and participation rates.

The projections are compared to the most recent available forecasts in the Boards' jurisdiction. These can include Ministry of Finance Population projections, Statistics Canada Population projections, Official Plan projections, etc. If the enrolment projections and the population forecast have similar long term trends, further adjustment is unlikely. However, should there be significant differences between the two forecasts, adjustments may be made to the enrolment projections to ensure consistency with the population forecast.

This final adjustment ensures that the projected enrolment for the School Board maintain similar long-term trends and assumptions consistent with other governments/ agencies in the Boards' jurisdiction.

4.3 Summary of Projected Enrolment

The total EDC enrolment projections for the City of Kingston indicate that by the end of the forecast period (2031/32), the Algonquin and Lakeshore Catholic District School Board can expect total elementary enrolment of 3,697, compared to the current enrolment of 3,179. On the secondary panel, enrolment is expected to increase 2,146 at the end of the forecast term, compared to existing enrolment of 2,098.

5. EDUCATION DEVELOPMENT CHARGE CALCULATION

5. EDUCATION DEVELOPMENT CHARGE CALCULATION

Once eligibility has been determined, the charge is calculated using the aforementioned forecasts and methodologies. The calculation is dependent on the growth/enrolment forecasts to project need, the valuation of land and services to assign a cost to that need and the residential and non-residential forecast to provide a quotient to determine the final quantum of the charge. O.Reg 20/98 s.7 provides the basis under which the EDC is determined. The following section will explain and highlight the specific calculation components of the EDC.

5.1 The Projections

The residential dwelling unit forecasts, as well as the non-residential GFA forecasts that were used in the EDC analysis, are explained in detail in Chapter 4 and outlined below.

Residential Unit Forecast

Region of Niagara	2017/18-2031/32
TOTAL PROJECTED UNITS	8,305
TOTAL NET NEW UNITS	8,172

Net Growth-related Pupil Places

The projected school board enrolments, as well as the residential forecasts, determine the net growth-related pupil places which, in turn, determine the number of EDC eligible sites. Form E of the EDC Ministry Submission for the Board and each panel is set out below. These forms highlight, by review area, the net number of units, the Board pupil yields and the growth-related pupils.

Board-wide, the enrolment projections predict **491** net growth-related pupils on the elementary panel and **207** on the secondary panel.

ALCDSB Education Development Charges Submission 2017
Form E Growth Related Pupils – Elementary and Secondary Panels

EDC Elementary Review Area	Dwelling Unit Type	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils	EDC Secondary Review Area	Dwelling Unit Type	Net New Units	Secondary Pupil Yield	Secondary Growth-Related Pupils
Kingston West	Low Density	4,172	0.097	404	City of Kingston	Low Density	5,500	0.033	180
	Medium Density	244	0.062	15		Medium Density	465	0.028	13
	High Density	1,292	0.008	10		High Density	2,207	0.006	14
	Total	5,709	0.075	429		Total	8,172	0.025	207
Kingston Central and Wolfe Island	Low Density	134	0.091	12					
	Medium Density	177	0.044	8					
	High Density	908	0.007	6					
	Total	1,219	0.021	26					
Kingston East	Low Density	1,194	0.087	104					
	Medium Density	44	0.065	3					
	High Density	6	0.005	0					
	Total	1,244	0.086	107					
SUBTOTAL:				562	SUBTOTAL:				207
LESS: Available Pupil Places:				71	LESS: Available Pupil Places:				-
NET GROWTH RELATED PUPILS:				491	NET GROWTH RELATED PUPILS:				207

5.2 Net Education Land Costs

The enrolment projections, the Boards' long term accommodation plans and the EDC analysis ultimately determine the number of EDC eligible sites which are needed for new growth-related schools. Form F of the Ministry Submission outlines, by review area, the 15-year enrolment projections as well as the net growth-related pupil places. Form G of the Ministry Submission outlines the number of new sites that will be needed, as well as the number of EDC eligible acres of land that are required for those sites.

O.Reg 20/98 s.7, specifically paragraphs 4-7, deals with the steps involved in moving from the site component of the calculation to the financial or costing component of the calculation. A cost must be attached to the value of the land that needs to be purchased, as well as the costs to provide services and prepare the land for construction. In addition, the balance of the existing EDC reserve funds must be calculated and incorporated into the analysis. Finally, the total eligible revenues, expenditures and existing deficits or surpluses are cash-flowed over a 15-year period to determine the final charge.

Section 257.53 (2) specifically describes what education land costs are:

1. Costs to acquire land or an interest in land, including a leasehold interest, to be used by the board to provide pupil accommodation;
 2. Costs to provide services to the land or otherwise prepare the site so that a building or buildings may be built on the land to provide pupil accommodation;
 3. Costs to prepare and distribute education development charge background studies;
 4. Interest on money borrowed to pay for costs described in paragraphs 1 and 2; and
 5. Costs to undertake studies in connection with an acquisition referred to in paragraph 1.
- N.B – Only the capital component of costs to lease land or to acquire a leasehold interest is an education land cost.

Site Valuation

Paragraph 4 of Section 7 of O.Reg 20/98 states that, "The board shall estimate the net education land cost for the elementary school sites and secondary school sites required to provide pupil places for the new elementary school pupils and secondary school pupils."

To determine the costs of land acquisition, ALCDSB retained Mr. Stephen Rayner. The appraiser was responsible for providing a per acre land value for each EDC eligible site identified in the analysis. In addition the appraiser were asked to provide an annual land escalation factor (for 5 years) to apply to the current land values that will be used in the EDC analysis.

The appraiser completed a valuation of a hypothetical school site and used a combination of the direct comparison approach as well as a development pro forma approach. The appraisal report goes into detail with regard to the methodologies used as well as additional background data.

The effective date of the appraisals is June 13th, 2017.

The tables below sets out the estimated EDC eligible sites that the Board will require in the 15-year analysis term, their locations and their appraised land value. These values were calculated in 2017 and do not include escalation, site improvements, land transfer taxes, HST (net of rebate) or other associated acquisition costs. The development pro forma approach was used to calculate the final values for the purposes of the EDC.

Review Area - Site	Cost Per Acre
RA01 – New Kingston West Elementary School	\$432,363

Land Escalation over the Forecast Period

As previously mentioned, the appraiser's report estimates an annual land escalation rate to be applied to the appraised acreage values in order to sustain the likely site acquisition costs over the next 5 years. In arriving at an escalation factor, the appraisers considered the recent historical general economic conditions at both the micro- and macro-economic levels. The purchase of school sites by the Board takes place on a very local level, with Board entering into negotiations with developers on a site-specific basis.

Having regard for all of the above, the appraisers concluded an escalation factor of 2.5% for the City of Kingston for the first year through to the final year of the bylaw are reasonable for the purposes of projecting the land values over the 5-year by-law period.

Land Development and Servicing Costs

The *Education Act* includes the "costs to provide services to the land or otherwise prepare the site so that a building or buildings may be built on the land to provide pupil accommodation" as an EDC eligible education cost. These costs typically include services to the lot line of the property, rough grading and compaction of the site and that the site is cleared of debris. Costs related to studies of land being considered for acquisition, such as environmental assessments or soil studies, are also considered to be EDC eligible. In addition, there are certain costs that are typically associated with the acquisition of sites that are also included in the site development costs analysis. Costs such as land transfer taxes, and HST (net of rebate) are included in the site development analysis because, as mentioned previously, the estimated appraised values of land are exclusive of these costs.

Discussions with stakeholders and the Ministry of Education in past EDC by-law processes has resulted in a list that includes some of the primary development and servicing costs that are considered to be EDC eligible:

- Agent/commission fees to acquire sites;
- Municipal requirements to maintain sites prior to construction;
- Appraisal studies, legal fees;
- Expropriation costs;
- Land transfer taxes/HST (net of rebate)

As mentioned previously, the costs in this analysis are unchanged from costs used in the last EDC Background Study. A cost of **\$40,000 per acre** for the ALCDSB was used in the study. Using a three year average of the non-residential institutional construction cost index from Statistics Canada, an escalation factor of **2.5%** per annum was applied to the assumed per acre site preparation costs. Site preparation costs are escalated to the time of site purchase.

Total Land Costs

The total net education land costs, including the site acquisition costs, the escalation of land over the term of the by-law (five years), the site development/servicing costs, as well as associated financing costs and study costs, are projected to be approximately **\$2.08** million for the Algonquin and Lakeshore Catholic District School Board.

5.3 Reconciliation of the EDC Reserve Fund

For Boards with prior or existing EDC by-laws - before the final growth-related net education land costs can be determined, they must be adjusted by any deficit or surplus in the existing EDC reserve fund. Any outstanding education development charge financial obligations that have been incurred by the Board under previous by-laws are added to the total land costs. If there is a positive balance in the EDC reserve fund this amount is subtracted from the total land costs and used to defray EDC eligible expenditures.

Section 7, paragraphs 5-7 of O.Reg 20/98 describe the process of deriving the final net education land costs.

“The board shall estimate the balance of the education development charge reserve fund, if any, relating to the area in which the charges are to be imposed. The estimate shall be an estimate of the balance immediately before the day the board intends to have the by-law come into force.”

“The board shall adjust the net education land costs with respect to any balance estimated under paragraph 5. If the balance is positive, the balance shall be subtracted from the cost. If the balance is negative, the balance shall be converted to a positive number and added to the cost.”

“The net education land cost as adjusted, if necessary, under paragraph 6, is the growth related net education land cost.”

The estimated balance in the Board’s EDC reserve fund is \$901,853.

This is based on an actual balance according to the Ministry of Education Appendix D1/D2 forms of \$769,901 as of August 31, 2016. Since then, the Board has collected an additional \$36,952 from September 2016 to December 2016 and estimates an additional \$95,000 to be collected from then to the bylaw renewal date. This results in the estimated EDC surplus balance of \$901,853.

5.4 The Education Development Charge

The total land costs, adjusted by any surplus or deficit in the EDC reserve fund, determine the total net education land costs for which EDCs may be imposed. The final steps in the process involve apportioning the land costs between residential and non-residential, as well as differentiating the charge by development type, if necessary. The proposed charge in this Background Study is based on a 100% residential charge, with no non-residential component; and the EDC is a uniform rate across all types of development. A range of charges and residential and non-residential rates are presented in the cashflow analysis later in this chapter. In addition, a differentiated residential charge is also presented as part of the EDC Forms package contained in Appendix A.

The final net education land costs that have been apportioned to residential (in this case 100%) are divided over the net new units from the dwelling forecast to determine a final EDC rate per dwelling unit.

The net education land costs for the residential portion of ALCDSB's by-law are estimated to be **\$2,077,783** and the number of net new units in the EDC forecast is projected to be **8,172** resulting in a rate of **\$254** per dwelling unit.

Tables outlining the proposed costs and charges are shown below.

ALCDSB – City of Kingston 2017 EDC Calculation of Uniform 100% Residential/0% Non-Residential Charge

Residential Growth-related Net Education Land Costs	\$2,077,783
Net New Dwelling Units (Form C)	8,172
Uniform Residential EDC per Dwelling Unit	\$254

The Cashflow Analysis

A cashflow analysis was completed, incorporating all eligible EDC expenditures, current reserve fund balances and land escalation factors, to determine the necessary revenues that will be collected through the imposition of EDCs. When revenue in any given year is insufficient to cover the expenditures, interim financing (on a short or long term basis) is assumed. The methodology used for the cashflow analysis is consistent with accounting practices used by many school boards, municipalities and financial lenders across the Province.

General Assumptions Used

The cashflow analysis must incorporate certain assumptions respecting interest rates, terms, escalation, etc. The table below outlines the general assumptions that have been used for the EDC analysis.

Site Acquisition Escalation Rate	Yr.1, Yr.2, Yr.3, Yr.4, Yr.5 – 2.5%
Site Preparation Escalation Rate	2.5% per annum
EDC Reserve Fund Interest Earnings	2%
Short Term Debt (term/rate)	5 Years at 3.8%
Long Term Debt (term/rate)	10 Years at 3.8%

Description of Cashflow

The first section of the cashflow deals with **revenue** – there are three distinct components to the revenue section of the cashflow:

1. The first component deals with Board funds that are available to offset the total EDC costs. As mentioned earlier in the report, school boards must pass EDC statements dealing with alternative accommodation arrangements and operating budget surpluses that could be applied to EDCs. If funds were available from these policies, they would be incorporated into Lines 1 and 2 of the cashflow. The Board did not identify any funds that were available from these EDC statements.
2. The second revenue component comes from any short or long term debt the Boards incur. The total debt issuance for any given year will be identified in Lines 3 and 4 of the analysis.
3. The final revenue component deals with the actual expected collections through the imposition of the education development charge incorporating the annual net new dwelling unit forecast and non-residential forecast. Projected EDC collections by year can be found on Lines 6, 7 and 8 of the cashflow.

The second section of the cashflow deals with **expenditures** – the eligible EDC expenditures incorporate the site acquisition and development costs, study costs and financing costs for incurred debt.

- Site acquisition costs are found on Line 10 of the analysis and are escalated for up to a 5-year period (term of the by-law).
- Site preparation/development costs are found on Line 11 of the cashflow and are escalated up to the time of site purchase.
- Study costs (Line 12) are based on historical Board data and are included for each expected subsequent by-law renewal (every 5 years).

- Long and short term financing costs (debt carrying costs) are found on Lines 13 and 14 of the cashflow analysis.

The final section of the cashflow provides the projected opening and closing balances of the EDC reserve fund incorporating any existing deficit or surplus, as well as annual interest earnings on any balance in the account. Total borrowing, debt payments and outstanding debt can be found in the bottom right portion of the cashflow analysis.

The cashflow analysis also provides a range of possible EDC charges based on different residential and non-residential allocations. The EDC calculated in this study are based on 100% residential collection. The top-right portion of the cashflow analysis highlights the possible residential and non-residential EDC rates with a range of 0-40% for non-residential allocations.

A cashflow is included as Table 5.1.A on the following page.

Table 5.1.A
Algonquin and Lakeshore Catholic District School Board
Education Development Charge 2017
15 Year Cash Flow Analysis

Cash Flow Assumptions	
A. Reserve Fund Interest Rate	2.00%
B. Long Term Borrowing Rate	3.80%
C. Short Term Borrowing Rate	3.80%
D. Long Term Debt Term (years)	10
E. Short Term Debt Term (years)	5

Rates		
Non-res Share	Res Rate	Non-Res Rate
0%	\$254	\$0.00
5%	\$242	\$0.03
10%	\$229	\$0.06
15%	\$216	\$0.09
20%	\$203	\$0.12
25%	\$191	\$0.15
40%	\$153	\$0.24

		Year 1 2017/ 2018	Year 2 2018/ 2019	Year 3 2019/ 2020	Year 4 2020/ 2021	Year 5 2021/ 2022	Year 6 2022/ 2023	Year 7 2023/ 2024	Year 8 2024/ 2025	Year 9 2025/ 2026	Year 10 2026/ 2027	Year 11 2027/ 2028	Year 12 2028/ 2029	Year 13 2029/ 2030	Year 14 2030/ 2031	Year 15 2031/ 2032
Projected Revenues																
1 Funds Available Due To Alternative Accommodation Arrangements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Funds Available Due To Operating Budget Surplus		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Long Term Financing		\$0	\$1,350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Short Term Financing		\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0
5 Subtotal (1 through 4)		\$0	\$1,350,000	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0
6 Education Development Charge Revenue (Residential)	254 per unit	\$144,971	\$144,971	\$144,971	\$144,971	\$146,142	\$146,142	\$146,142	\$146,142	\$146,142	\$143,944	\$143,944	\$143,944	\$143,944	\$143,944	\$47,470
7 Education Development Charge Revenue (Non-Residential)	0.00 per sq.ft	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Subtotal EDC Revenue (6 + 7)		\$144,971	\$144,971	\$144,971	\$144,971	\$146,142	\$146,142	\$146,142	\$146,142	\$146,142	\$143,944	\$143,944	\$143,944	\$143,944	\$143,944	\$47,470
9 Total Revenue (5 + 8)		\$144,971	\$1,494,971	\$144,971	\$144,971	\$146,142	\$646,142	\$146,142	\$146,142	\$146,142	\$593,944	\$143,944	\$143,944	\$143,944	\$143,944	\$47,470
Education Development Charge Expenditures																
10 Site acquisition costs (Escalation Rates Included) ¹		\$0	\$2,215,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Site preparation costs (Escalation Rates Included) ¹		\$0	\$205,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Projected Future Study Costs		\$50,000					\$50,000					\$50,000				\$0
13 Long Term Debt Costs		\$0	\$0	\$164,782	\$164,782	\$164,782	\$164,782	\$164,782	\$164,782	\$164,782	\$164,782	\$164,782	\$164,782	\$164,782	\$0	\$0
14 Short Term Debt Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$111,680	\$111,680	\$111,680	\$111,680	\$212,192	\$100,512	\$100,512	\$100,512	\$100,512
15 Reserve Fund Surplus	901,853															
16 Total Expenditures (10 through 15)		\$50,000	\$2,420,860	\$164,782	\$164,782	\$164,782	\$214,782	\$276,462	\$276,462	\$276,462	\$276,462	\$426,974	\$265,294	\$100,512	\$100,512	\$100,512
Cashflow Analysis:																
17 Revenues Minus Expenditures (9 - 16)		\$94,971	-\$925,889	-\$19,811	-\$19,811	-\$18,640	\$431,360	-\$130,320	-\$130,320	-\$130,320	\$317,483	-\$283,029	-\$121,349	\$43,432	\$43,432	-\$53,042
18 Opening Balance (previous year's closing balance)	\$901,853	\$901,853	\$996,824	\$72,354	\$53,594	\$34,459	\$16,135	\$456,445	\$332,648	\$206,375	\$77,576	\$402,960	\$122,330	\$1,001	\$45,322	\$90,529
19 Sub total (17 + 18)	\$901,853	\$996,824	\$70,935	\$52,543	\$33,783	\$15,819	\$447,495	\$326,125	\$202,328	\$76,055	\$395,059	\$119,931	\$981	\$44,433	\$88,754	\$37,487
20 Interest Earnings		\$0	\$1,419	\$1,051	\$676	\$316	\$8,950	\$6,523	\$4,047	\$1,521	\$7,901	\$2,399	\$20	\$889	\$1,775	\$750
21 Closing Balance (19 + 20)	\$901,853	\$996,824	\$72,354	\$53,594	\$34,459	\$16,135	\$456,445	\$332,648	\$206,375	\$77,576	\$402,960	\$122,330	\$1,001	\$45,322	\$90,529	\$38,237

1 Land acquisition costs have been escalated by 2.5% compounded for the term of the bylaw. Escalation rates for site preparation costs are applied to the date of acquisition and are escalated by 2.5% compounded annually.

Long Term Borrowing (Total of Line 3): \$1,350,000
 Short Term Borrowing (Total of Line 4): \$950,000
 Total Debt Payments (current \$, Total of Lines 13 & 14 + Outstanding Debt): \$2,708,776
 Outstanding Debt At End Of Forecast(15 years): \$0
 Outstanding Debt Will Be Fully Funded In: 2031

APPENDIX A
EDUCATION DEVELOPMENT CHARGE
MINISTRY OF EDUCATION FORMS SUBMISSION

APPENDIX A - EDUCATION DEVELOPMENT CHARGE MINISTRY OF EDUCATION FORMS SUBMISSION

The Ministry of Education has prepared a set of standard forms that are required to form part of the EDC Background Study. The forms are used by the Ministry to review the EDC analysis and are standardized so that information is presented in a consistent manner for all school boards. The forms for the School Board's EDC analysis are found in this Appendix. In addition, a description of each form and its purpose can be found below.

FORM A1 AND A2

This form is used to determine whether a school board is eligible to impose EDCs. The A1 section of the form includes the Board's approved OTG capacity for each panel, as well as the projected 5-year enrolment. If the average 5-year projected enrolment is greater than the Board's OTG capacity (on either panel), the School Board is eligible to impose EDCs. The A2 section of the form deals with any outstanding EDC financial obligations. The form highlights any outstanding principal less the existing reserve fund balance. A positive financial obligation results in a board being eligible to impose future EDCs.

FORM B

Form B outlines the dwelling unit forecast that was used in the EDC analysis. The forecast is provided by EDC review area and by year for low, medium and high density types of development.

FORM C

This form provides the net new dwelling units that are a requirement of the EDC analysis. Due to certain statutory exemptions (intensification) that were discussed earlier in this report, a certain percentage of units are removed from the forecast to determine the "net new units."

FORM D

This form provides the non-residential forecast of gross floor area in square feet over the next 15 years. In addition to providing the total projected square footage, this form also includes an estimate as to the amount of square footage that is exempt from the forecast. Similar to the residential forecast, because of certain statutory exemptions, an assumption must be made regarding square footage that is excluded from the final EDC forecast.

FORM E

Form E provides the total number of growth-related pupils by EDC review area. The form includes the net number of units, associated pupil yields and the number of pupils by density type for both the elementary and secondary panels. The bottom of the form provides the total number of growth-related pupils less any existing available space to determine the total “net” growth-related pupils.

FORM F

These forms provide the total “net” growth-related pupil places on a review area basis. Each form provides a projection of the existing community enrolment by school for each of the 15 years in the EDC forecast as well as their current OTG capacities. In addition, the total projected enrolment expected from new development is provided for the total review area. The total requirements from new development less any available existing space are the net growth-related pupil places for that review area.

FORM G

Form G highlights the EDC eligible sites that the board is proposing to purchase. Each site listing includes information on location, status, proposed school size and site size. The form also provides information on what percentage of each site is EDC eligible based on eligible pupil places as a percentage of the total proposed capacity of the school. In addition to providing site and eligibility information, Form G is noteworthy because it includes the translation from site requirements to site costs. On a site by site basis, the form highlights the expected per acre acquisition costs, site development costs as well as associated escalation and financing costs.

FORM H1 or H2

These forms outline the EDC calculation – Form H1 is used for a uniform EDC rate and Form H2 is used if the board is proposing a differentiated EDC rate. This EDC analysis assumes a uniform rate and includes Form H1. This form includes all relevant information needed to calculate the final EDC. The total education land costs (derived from Form G) are added to any existing EDC financial obligations (Form A2) and study costs to determine the growth-related net education land costs for which EDCs may be collected. These costs must then be allocated to the proposed residential and non-residential splits. The amount determined to be borne by residential development (between 60% and 100%) is divided by the total net new units to determine a residential charge by unit. The portion of costs allocated to non-residential development is divided by the net non-residential GFA forecast to derive a non-residential EDC charge per square foot.

ALCDSB EDC FORMS

**Algonquin and Lakeshore Catholic District School Board
 Education Development Charges Submission 2017
 Form A - Eligibility to Impose an EDC**

A.1.1: CAPACITY TRIGGER CALCULATION - ELEMENTARY PANEL

Elementary Panel Board-Wide EDC Capacity	Projected Elementary Panel Enrolment (Assumes Full Day JK/SK)						Elementary Average Projected Enrolment less Capacity
	Year 1 2017/2018	Year 2 2018/2019	Year 3 2019/2020	Year 4 2020/2021	Year 5 2021/2022	Average Projected Enrolment Over Five Years	
7,398.0	7,924	8,017	8,113	8,150	8,153	8,072	674

A.1.2: CAPACITY TRIGGER CALCULATION - SECONDARY PANEL

Secondary Panel Board-Wide EDC Capacity	Projected Secondary Panel Enrolment						Secondary Projected Enrolment less Capacity
	Year 1 2017/2018	Year 2 2018/2019	Year 3 2019/2020	Year 4 2020/2021	Year 5 2021/2022	Average Projected Enrolment Over Five Years	
3,684.0	3,479	3,507	3,455	3,489	3,645	3,515	-169

A.2: EDC FINANCIAL OBLIGATIONS

Total EDC Financial Obligations:	-\$ 901,853
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**Algonquin and Lakeshore Catholic District School Board
Education Development Charges Submission 2017
Form B - Dwelling Unit Summary**

PROJECTION OF GROSS NEW DWELLING UNITS BY EDC REVIEW AREA

	Year 1 2017/ 2018	Year 2 2018/ 2019	Year 3 2019/ 2020	Year 4 2020/ 2021	Year 5 2021/ 2022	Year 6 2022/ 2023	Year 7 2023/ 2024	Year 8 2024/ 2025	Year 9 2025/ 2026	Year 10 2026/ 2027	Year 11 2027/ 2028	Year 12 2028/ 2029	Year 13 2029/ 2030	Year 14 2030/ 2031	Year 15 2031/ 2032	Total All Units
Kingston West																
Low Density	294	294	294	294	322	322	322	322	322	266	266	266	266	266	55	4,172
Medium Density	22	22	22	22	21	21	21	21	21	23	23	23	23	23	2	314
High Density	86	86	86	86	71	71	71	71	71	108	108	108	108	108	54	1,292
Total	402	402	402	402	415	415	415	415	415	397	397	397	397	397	111	5,779
Kingston Central and Wolfe Island																
Low Density	10	10	10	10	8	8	8	8	8	8	8	8	8	8	8	134
Medium Density	16	16	16	16	15	15	15	15	15	17	17	17	17	17	2	227
High Density	60	60	60	60	50	50	50	50	50	76	76	76	76	76	38	908
Total	87	87	87	87	74	74	74	74	74	101	101	101	101	101	48	1,269
Kingston East																
Low Density	86	86	86	86	91	91	91	91	91	73	73	73	73	73	28	1,194
Medium Density	4	4	4	4	4	4	4	4	4	4	4	4	4	4	1	57
High Density	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	6
Total	91	91	91	91	95	95	95	95	95	78	78	78	78	78	29	1,257
Total Jurisdiction																
Low Density	391	391	391	391	422	422	422	422	422	348	348	348	348	348	91	5,500
Medium Density	43	43	43	43	40	40	40	40	40	44	44	44	44	44	5	598
High Density	146	146	146	146	122	122	122	122	122	184	184	184	184	184	92	2,207
Total	580	580	580	580	584	584	584	584	584	576	576	576	576	576	188	8,305

**Algonquin and Lakeshore Catholic District School Board
Education Development Charges Submission 2017
Form C - Net New Dwelling Units - By-Law Summary**

EDC Review Area	Number of Units
Kingston West	5,779
Kingston Central and Wolfe Island	1,269
Kingston East	1,257
Grand Total Gross New Units In By-Law Area	8,305
Less: Statutorily Exempt Units In By-Law Area	133
Total Net New Units In By-Law Area	8,172

**Algonquin and Lakeshore Catholic District School Board
Education Development Charges Submission 2017
Form D - Non-Residential Development**

D1 - Non-Residential Charge Based On Gross Floor Area (sq. ft.)

Total Estimated Non-Residential Board-Determined Gross Floor Area to be Constructed Over 15 Years From Date of By-Law Passage:	5,281,560
Less: Board-Determined Gross Floor Area From Exempt Development:	1,848,546
Net Estimated Board-Determined Gross Floor Area:	3,433,014

Algonquin and Lakeshore Catholic District School Board

Education Development Charges Submission 2017

Form E - Growth Related Pupils - Elementary Panel

Form E - Growth Related Pupils - Secondary Panel

EDC Elementary Review Area	Dwelling Unit Type	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils
Kingston West	Low Density	4,172	0.097	404
	Medium Density	244	0.062	15
	High Density	1,292	0.008	10
	Total	5,709	0.075	429
Kingston Central and Wolfe Island	Low Density	134	0.091	12
	Medium Density	177	0.044	8
	High Density	908	0.007	6
	Total	1,219	0.021	26
Kingston East	Low Density	1,194	0.087	104
	Medium Density	44	0.065	3
	High Density	6	0.005	0
	Total	1,244	0.086	107
		SUBTOTAL:		562
		LESS: Available Pupil Places:		71
		NET GROWTH RELATED PUPILS:		491

EDC Secondary Review Area	Dwelling Unit Type	Net New Units	Secondary Pupil Yield	Secondary Growth-Related Pupils
City of Kingston	Low Density	5,500	0.033	180
	Medium Density	465	0.028	13
	High Density	2,207	0.006	14
	Total	8,172	0.025	207
		SUBTOTAL:		207
		LESS: Available Pupil Places:		-
		NET GROWTH RELATED PUPILS:		207

Algonquin and Lakeshore Catholic District School Board
 Education Development Charges Submission 2017
 Form G - Growth-Related Net Education Land Costs

ELEMENTARY PANEL

Review Area	Site Status (Optioned, Purchased, Reserved, Etc.)	Proposed Year Of Acquisition	Site Location/ Facility Type	Net Growth- Related Pupil Place Requirements	Proposed School Capacity	Percent of Capacity Attributed to Net Growth- Related Pupil Place Requirements	Total Number of Acres Required (Footnote Oversized Sites) *	Acreage To Be Funded in EDC By-Law Period	Cost Per Acre	Education Land Costs	Eligible Site Preparation Costs	Land Escalation Costs	Financing Costs	Total Education Land Costs
CE01	TBD	2018	New Kingston West Elementary School	429	429	100.00%	5.00	5.00	\$ 432,363	\$ 2,161,815	\$ 205,000	\$ 54,045	\$ 408,776	\$ 2,829,636
CE03			Accommodated in existing facilities or additions	62			-			\$ -	\$ -	\$ -		
Total:				491	429		5.00	5.00		\$ 2,161,815	\$ 205,000	\$ 54,045	\$ 408,776	\$ 2,829,636

Algonquin and Lakeshore Catholic District School Board
 Education Development Charges Submission 2017
 Form G - Growth-Related Net Education Land Costs

SECONDARY PANEL

Review Area	Site Status (Optioned, Purchased, Reserved, Etc.)	Proposed Year Of Acquisition	Facility Type	Net Growth- Related Pupil Place Requirements	Proposed School Capacity	Percent of Capacity Attributed to Net Growth- Related Pupil Place Requirements	Total Number of Acres Required (Footnote Oversized Sites)	Acreage To Be Funded in EDC By-Law Period	Cost Per Acre	Education Land Costs	Eligible Site Preparation Costs	Land Escalation Costs	Financing Costs	Total Education Land Costs
CS01			Accommodated in existing facilities or additions	207						\$ -	\$ -	\$ -		
Total:				207	-		0.00	0.00		\$ -	\$ -	\$ -	\$ -	\$ -

**Algonquin and Lakeshore Catholic District School Board
 Education Development Charges Submission 2015
 Form H1 - EDC Calculation - Uniform Residential and Non-Residential**

Determination of Total Growth-Related Net Education Land Costs

Total:	Education Land Costs (Form G)	\$	2,829,636
Add:	EDC Financial Obligations (Form A2)	-\$	901,853
Subtotal:	Net Education Land Costs	\$	1,927,783
Less:	Operating Budget Savings		
	Positive EDC Reserve Fund Balance		
Subtotal:	Growth-Related Net Education Land Costs	\$	1,927,783
Add:	EDC Study Costs	\$	150,000
Total:	Growth-Related Net Education Land Costs	\$	2,077,783

Apportionment of Total Growth-Related Net Education Land Costs

Total Growth-Related Net Education Land Costs to be Attributed to Non-Residential Development (Maximum 40%)	0%	\$	-
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	100%	\$	2,077,783

Calculation of Uniform Residential Charge

Residential Growth-Related Net Education Land Costs	\$	2,077,783
Net New Dwelling Units (Form C)		8,172
Uniform Residential EDC per Dwelling Unit	\$	254

Calculation of Non-Residential Charge - Board Determined GFA

Non-Residential Growth-Related Net Education Land Costs	\$	-
GFA Method:	Non-Exempt Board-Determined GFA (Form D)	3,433,014
	Non-Residential EDC per Square Foot of GFA	\$ -

**Algonquin and Lakeshore Catholic District School Board
 Education Development Charges Submission 2017
 Form H2 - EDC Calculation - Differentiated Residential and Non-Residential (Part 1 of 2)**

Determination of Total Growth-Related Net Education Land Costs

Total:	Education Land Costs (Form G)	\$	2,829,636
Add:	EDC Financial Obligations (Form A2)	-\$	901,853.00
Subtotal:	Net Education Land Costs	\$	1,927,783
Less:	Operating Budget Savings		
	Positive EDC Reserve Fund Balance		
Subtotal:	Growth-Related Net Education Land Costs	\$	1,927,783
Add:	EDC Study Costs	\$	150,000.00
Total:	Growth-Related Net Education Land Costs	\$	2,077,783

Apportionment of Total Growth-Related Net Education Land Costs

Total Growth-Related Net Education Land Costs to be Attributed to Non-Residential Development (Maximum 40%)	0%	\$	-
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	100%	\$	2,077,783

Calculation of Non-Residential Charge - Use Either Board Determined GFA or Declared Value

Non-Residential Growth-Related Net Education Land Costs	\$	-
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GFA Method:	Non-Exempt Board-Determined GFA (Form D)	3,433,014
	Non-Residential EDC per Square Foot of GFA	\$ -

Algonquin and Lakeshore Catholic District School Board
 Education Development Charges Submission 2017
 Form H2 - EDC Calculation - Differentiated Residential and Non-Residential (Part 2 of 2)

Residential Growth-Related Net Education Land Costs:	\$ 2,077,783
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Determination of Distribution of New Development

Type of Development (Form B)	Net New Units (Form B & C)	15-Year Elementary Pupil Yield (Form E)	Elementary Gross Requirements of New Development	Distribution of Elementary Gross Requirements of New Development	15-Year Secondary Pupil Yield (Form E)	Secondary Gross Requirements of New Development	Distribution of Secondary Gross Requirements of New Development	Total Gross Requirements of New Development	Distribution Factor
Low Density	5,500	0.095	520	92.5%	0.033	180	87%	700	91%
Medium Density	465	0.055	26	4.6%	0.028	13	6%	39	5%
High Density	2,207	0.007	16	2.9%	0.006	14	7%	30	4%
Total	8,172	0.0688	562	100%	0.0253	207	100%	769	100%

Calculation of Differentiated Charge:

Type of Development (Form B)	Apportionment of Residential Net Education Land Cost By Development Type	Net New Units (Carried over from above)	Differentiated Residential EDC per Unit by Development Type
Low Density	\$ 1,892,275	5,500	\$ 344
Medium Density	\$ 104,812	465	\$ 225
High Density	\$ 80,697	2,207	\$ 37
	\$ -	-	

APPENDIX B
EDUCATION DEVELOPMENT CHARGE BY-LAW

**ALGONQUIN AND LAKESHORE
CATHOLIC DISTRICT SCHOOL BOARD
EDUCATION DEVELOPMENT CHARGES
BY-LAW NO. 2017-10-01**

**A by-law for the imposition of education development charges
in the City of Kingston**

WHEREAS subsection 257.54 (1) of the *Education Act* provides that if there is residential development in the area of jurisdiction of a district school board that would increase education land costs, the district school board may pass by-laws for the imposition of education development charges against land in its area of jurisdiction undergoing residential or non-residential development, provided that the development requires one or more of the actions identified in subsection 257.54(2) of the *Education Act*;

AND WHEREAS subsection 257.54(4) of the *Education Act* provides that an education development charge by-law may apply to the entire jurisdiction of a district school board or only a part of it;

AND WHEREAS the Algonquin and Lakeshore Catholic District School Board (the "Board") has determined that residential development of land in the City of Kingston increases education land costs;

AND WHEREAS the Board has referred to the Minister of Education the following estimates with respect to the City of Kingston for approval:

- (i) the total number of new elementary school pupils and new secondary school pupils; and
- (ii) the number of elementary school sites and secondary school sites used to determine the net education land costs;

which estimates the Minister of Education approved on October 10, 2017 in accordance with section 10 of Ontario Regulation 20/98, as amended;

AND WHEREAS the estimated average number of elementary school pupils of the Board over the five years immediately following the day this by-law comes into force will exceed the total capacity of the Board to accommodate elementary school pupils throughout its jurisdiction on the day this by-law is passed;

AND WHEREAS the Board has given a copy of the education development charge background study relating to this by-law to the Minister of Education and to each school board having jurisdiction within the area to which this by-law applies;

AND WHEREAS the Board has given notice of and held a public meeting on September 26, 2017, in accordance with subsection 257.60(2) of the *Education Act*;

AND WHEREAS the Board has given notice of and held a public meeting on September 26, 2017, in accordance with subsection 257.63(1) of the *Education Act*;

AND WHEREAS the Board has permitted any person who attended the public meetings on September 26, 2017 to make representations in respect of the proposed education development charges and by-law;

NOW THEREFORE ALGONQUIN AND LAKESHORE CATHOLIC DISTRICT SCHOOL BOARD HEREBY ENACTS AS FOLLOWS:

PART I APPLICATION

Defined Terms

1. In this by-law,
 - (a) “Act” means the *Education Act*, R.S.O. 1990, c.E.2, as amended, or a successor statute;
 - (b) “Board” means Algonquin and Lakeshore Catholic District School Board;
 - (c) “development” includes redevelopment;
 - (d) “dwelling unit” means a room or suite of rooms used, or designed or intended for use by one person or persons living together, in which culinary and sanitary facilities are provided for the exclusive use of such person or persons, and shall include, but is not limited to, a dwelling unit or units in an apartment, group home, mobile home, duplex, triplex, semi-detached dwelling, single detached dwelling, stacked townhouse and townhouse;
 - (e) “education land costs” means costs incurred or proposed to be incurred by the Board,
 - (i) to acquire land or an interest in land, including a leasehold interest, to be

used by the Board to provide pupil accommodation;

- (ii) to provide services to the land or otherwise prepare the site so that a building or buildings may be built on the land to provide pupil accommodation;
- (iii) to prepare and distribute education development charge background studies as required under the Act;
- (iv) as interest on money borrowed to pay for costs described in paragraphs (i) and (ii); and
- (v) to undertake studies in connection with an acquisition referred to in paragraph (i).

but not:

- (vi) costs of any building to be used to provide pupil accommodation; or
 - (vii) costs that are prescribed in the Regulation as costs that are not education land costs.
- (f) “education development charge” means charges imposed pursuant to this by-law in accordance with the Act;
 - (g) “local board” means a local board as defined in the *Municipal Affairs Act*, R.S.O. 1990, c. M.46, as amended, other than a board defined in subsection 257.53(1) of the Act;
 - (h) “mixed use” means land, buildings or structures used, or designed or intended for use, for a combination of non-residential and residential uses;
 - (i) “Municipality” means the City of Kingston;
 - (j) “*Planning Act*” means the Planning Act, R.S.O. 1990, c. P.13, as amended;
 - (k) “Regulation” means Ontario Regulation 20/98, as amended, made under the Act;
 - (l) “residential development” means lands, buildings or structures developed or to be developed for residential use;
 - (m) “residential use” means lands, buildings or structures used, or designed or intended for use as a dwelling unit or units, and shall include a residential use accessory to a non-residential use and the residential component of a mixed use or agricultural use.

2. In this by-law where reference is made to a statute, a section of a statute or regulation, such reference is deemed to be a reference to any successor statute, section or regulation.

3. Unless otherwise expressly provided in this by-law, items defined in the Act or the Regulation shall have the same meaning in this by-law.

Lands Affected

4. (1) Subject to subsection (2), this by-law applies to all lands in the Municipality.
- (2) This by-law shall not apply to lands that are owned by and are used for the purposes of:
 - (a) the Municipality or a local board thereof;
 - (b) a board as defined in subsection 257.53(1) of the Act; or
 - (c) a publicly funded university established by a special act of the Legislative Assembly of Ontario which exempts the property of such university from taxation for school purposes or a college of applied arts and technology established under the *Ontario Colleges of Applied Art and Technology Act, 2002*, S.O. 2002, c.8, Schedule F, as amended, or a predecessor statute.

Approvals for Development

5. Education development charges shall be imposed against all lands, buildings or structures undergoing residential development if the development requires one or more of the following:
 - (a) the passing of a zoning by-law or of an amendment thereto under section 34 of the *Planning Act*;
 - (b) the approval of a minor variance under section 45 of the *Planning Act*;
 - (c) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* applies;
 - (d) the approval of a plan of subdivision under section 51 of the *Planning Act*;
 - (e) a consent under section 53 of the *Planning Act*;
 - (f) the approval of a description under the *Condominium Act, 1998*, S.O. 1998, c. C.19, as amended; or
 - (g) the issuing of a permit under the *Building Code Act, 1992*, S.O. 1992, C.23, as amended, in relation to a building or structure,

where the first building permit issued in relation to a building or structure for below ground or above ground construction is issued on or after the date this by-law comes into

force.

6. In respect of a particular development or redevelopment an education development charge will be collected once, but this does not prevent the application of this by-law to future development or redevelopment on the same property.

**Categories of Development and Uses of Land
Subject to Education Development Charges**

7. Subject to the provisions of this by-law, education development charges shall be imposed upon all categories of residential development.
8. Subject to the provisions of this by-law, education development charges shall be imposed upon all residential uses of land, buildings or structures.

**PART II
EDUCATION DEVELOPMENT CHARGES**

Residential Education Development Charges

9. Subject to the provisions of this by-law, an education development charge of \$254.00 per dwelling unit shall be imposed upon the designated categories of residential development and the designated residential uses of land, buildings or structures, including a dwelling unit accessory to a non-residential use, and, in the case of a mixed-use building or structure, upon the dwelling units in the mixed-use building or structure.

Exemptions from Residential Education Development Charges

10. (1) In this section,
 - (a) “gross floor area” means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls;
 - (b) “other residential building” means a residential building not in another class of residential building described in this section;
 - (c) “semi-detached or row dwelling” means a residential building consisting of one dwelling unit having one or two vertical walls, but no other parts, attached to another structure;
 - (d) “single detached dwelling” means a residential building consisting of one

dwelling unit that is not attached to another building.

- (2) Subject to subsections (3) and (4), education development charges shall not be imposed with respect to,
 - (a) the enlargement of an existing dwelling unit that does not create an additional dwelling unit;
 - (b) the creation of one or two additional dwelling units in an existing single detached dwelling; or
 - (c) the creation of one additional dwelling unit in a semi-detached dwelling, a row dwelling, or any other residential building.
 - (3) Notwithstanding clause (2)(b), education development charges shall be imposed in accordance with section 9 if the total gross floor area of the additional unit or two additional dwelling units exceeds the gross floor area of the existing single detached dwelling.
 - (4) Notwithstanding clause (2)(c), education development charges shall be imposed in accordance with section 9 if the additional dwelling unit has a gross floor area greater than,
 - (a) in the case of a semi-detached or row dwelling, the gross floor area of the existing dwelling unit; or
 - (b) in the case of any other residential building, the gross floor area of the smallest dwelling unit already contained in the residential building.
11. (1) Education development charges under section 9 shall not be imposed with respect to the replacement, on the same site, of a dwelling unit that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it uninhabitable.
- (2) Notwithstanding subsection (1), education development charges shall be imposed in accordance with section 9 if the building permit for the replacement dwelling unit is issued more than 4 years after,
 - (a) the date the former dwelling unit was destroyed or became uninhabitable; or
 - (b) if the former dwelling unit was demolished pursuant to a demolition permit issued before the former dwelling unit was destroyed or became uninhabitable, the date the demolition permit was issued.
 - (3) Notwithstanding subsection (1), education development charges shall be imposed in accordance with section 9 against any dwelling unit or units on the same site in addition to the dwelling unit or units being replaced. The onus is on the applicant

to produce evidence to the satisfaction of the Board, acting reasonably, to establish the number of dwelling units being replaced.

PART III ADMINISTRATION

Payment of Education Development Charges

12. Education development charges are payable in full to the Municipality on the date the first building permit is issued in relation to a building or structure on land to which this education development charge by-law applies.
13. The Treasurer of the Board shall establish and maintain an educational development charge account in accordance with the Act, the Regulation and this by-law.

Payment by Services

14. Notwithstanding section 12, but subject to section 257.84 of the Act, the Board may, by agreement, permit an owner to provide land for pupil accommodation in lieu of the payment of all or a part of an education development charge. In such event, the Treasurer of the Board shall advise the Treasurer of the Municipality of the amount of the credit to be applied to the education development charge.

Collection of Unpaid Education Development Charges

15. Section 349 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, applies with necessary modifications with respect to an education development charge or any part of it that remains unpaid after it is payable.

Date By-Law In Force

16. This by-law shall come into force on October 15, 2017. On such date, the Algonquin and Lakeshore Catholic District School Board Education Development Charge By-Law 2012-2013-10-01 shall be repealed.

Date By-Law Expires

17. This by-law shall expire on October 15, 2022, unless it is repealed at an earlier date.

Severability

18. In the event any provision, or part thereof, of this by-law is found by a court of competent jurisdiction to be *ultra vires*, such provision, or part thereof, shall be deemed to be

severed, and the remaining portion of such provision and all other provisions of this by-law shall remain in full force and effect.

Interpretation

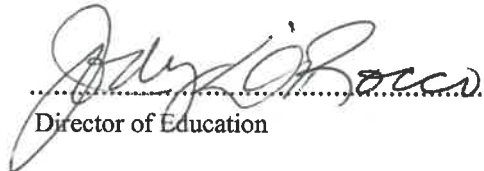
19. Nothing in this by-law shall be construed so as to commit or require the Board to authorize or proceed with any capital project at any time.

Short Title

20. This by-law may be cited as the Algonquin and Lakeshore Catholic District School Board 2017 Education Development Charges By-Law (City of Kingston).

ENACTED AND PASSED this 10th day of October, 2017.


.....
Chair


.....
Director of Education

APPENDIX C
EDUCATION DEVELOPMENT CHARGE STATEMENTS ON
ALTERNATIVE ACCOMMODATION ARRANGEMENTS AND
OPERATING BUDGET SURPLUS

Algonquin and Lakeshore Catholic District School Board

Alternative Accommodation Arrangements

Paragraph 6 of Section 9(1) of Ontario Regulation 20/98 regarding Education Development Charges, as amended, requires that the Board have a statement concerning the Board's policy regarding possible arrangements with municipalities, school boards or other persons or bodies in the public or private sector, including arrangements of a long-term or co-operative nature which would provide accommodation for new elementary school pupils and new secondary school pupils, without imposing education development charges, or with a reduction in such charges.

Operating Budget Savings

Paragraph 8 of Section 9(1) of Ontario Regulation 20/98 regarding Education Development Charges, as amended, requires that the Board have a statement indicating that it has reviewed its operating budget for savings that could be applied to reduce growth-related net education land costs, and the amount of any savings which it proposes to apply, if any.



**MINUTES OF THE
SPECIAL BOARD MEETING**

**HELD ON TUESDAY, SEPTEMBER 12, 2017
(Immediately following the regularly scheduled Finance and
Operations and Issues and Directions Committee Meetings)
BOARD OFFICE, NAPANEE, ONTARIO**

A. (i) Opening Prayer:

Trustee Brisbois led the Board in opening prayer and asked to remember the previously mentioned intentions.

(ii) Roll Call:

Trustees:

J. Brisbois, Chair of the Board
T. Shea, Vice-Chair
T. Dall
S. Kelly
B. Kerby
W. Procter
G. Speagle
C. Summers
K. Turkington
J. van Herpt, Student Trustee

Administration:

J. DiRocco, Director of Education
D. Giroux, Superintendent of School Effectiveness
T. Kennedy, Superintendent of School Effectiveness
B. Koubsky, Superintendent of Finance and Business Services
M. Lamarche, Superintendent of Human Resources
K. Shannon, Superintendent of School Effectiveness
T. Slack, Superintendent of School Effectiveness
E. Walker, Assistant to the Director of Education
D. Campbell, Controller of Plant & Planning Services
E. Pennell, Manager, Financial Services

All trustees and administration were present with the exception of Trustee Cosgrove who sent his regrets.



(iii) Approval of Agenda:

MOVER: Trustee Dall

SECONDER: Trustee Summers

THAT the Agenda be approved as presented.

CARRIED.

(iv) Declarations of Interest:

None.

B. Action Items

EDC By-law 2017 – Statement of Board Policy on Alternative Accommodation Arrangements for School Facilities

MOVER: Trustee Shea

SECONDER: Trustee Kelly

The Board resolves that it continues to seek out suitable opportunities for alternative accommodation arrangements in accordance with Board Policy B-2011-10-02 and Administrative Procedure B-2011-10-02; and that no such opportunities were identified since the passage in 2012 of the Board's Education Development Charge By-Law 10-01 for Kingston; and that the Board has not acquired any school sites since the passage of By-law 10-01.

CARRIED.

2. EDC By-law 2017-Statement of Review of Operating Budget

MOVER: Trustee Procter

SECONDER: Trustee Summers

The Board resolves that it has reviewed its operating budget for the year ending August 31, 2017 as well as its budget estimates for the year ending August 31, 2018 for savings that could be applied to reduce growth-related net education land costs. Such review disclosed that there is no surplus of operating funds available for such capital needs. The Board has therefore determined that the amount of the savings which it proposes to apply to such costs is nil.

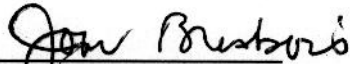
CARRIED.

Algonquin & Lakeshore
Catholic District School Board

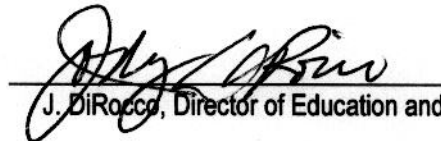


C. Adjournment:

The meeting adjourned at 6:04 p.m.



J. Bristol, Board Chair



J. DiRocco, Director of Education and

Secretary of the Board

Barb Woods
Recording Secretary