



 **Watson
& Associates**
ECONOMISTS LTD.

Education Development Charges Background Study: Kawartha Pine Ridge District School Board and Peterborough Victoria Northumberland and Clarington Catholic District School Board

Municipality of Clarington EDC By-Law

April 7, 2020

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List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
KPRDSB	Kawartha Pine Ridge District School Board
PVNCCDSB	Peterborough Victoria Northumberland and Clarington Catholic District School Board
EDC	Education Development Charge
GFA	Gross Floor Area
GSR	Grade Structure Ratio



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 background studies for the Kawartha Pine Ridge District School Board (KPRDSB) and the Peterborough Victoria Northumberland and Clarington Catholic District School Board (PVNCCDSB). The information contained within this report pertains to an area specific education development charge bylaw for the Municipality of Clarington.

This report, the EDC Ministry of Education Forms Submission and all assumptions contained herein were prepared during October 2019 to March 2020. Much of the enrolment projections, residential and non-residential forecasts and financial assumptions were prepared using studies or information prior to the COVID-19 pandemic. The implications effects of this pandemic may have impacts on the estimates contained in this report and both the school boards and consultant will provide updates to this report and stakeholders as required and as necessary.

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

The consultant would also like to thank Mr. Jim Easto of the firm Keel Cottrelle LLP, legal counsel for both School Boards, and Mr. Chris Vardon of Cushman & Wakefield, the appraisal firm responsible for the site valuations.



Executive Summary



Executive Summary

The Kawartha Pine Ridge District School Board (KPRDSB) and the Peterborough Victoria Northumberland and Clarington Catholic District School Board (PVNCCDSB) have education development charge (EDC) by-laws in place in the Municipality of Clarington (KPRDSB and PVNCCDSB) that are set to expire on July 1 of 2020. 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 renew their by-laws each Board must follow certain processes and guidelines as required by provincial legislation. This background study fulfills certain requirements while providing the background necessary to understand and determine the EDC.

The general authority for school boards to impose EDCs is provided by Division E of Part IX for 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.

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 their EDC reserve fund is in a deficit position.
- Prepare a background study meeting the requirements of the legislation.
- Hold required legislated public meetings.
- Receive written Ministry approval of certain estimates such as the projected number of students and school sites.

The KPRDSB is eligible to renew its existing by-law based on:

1. **Reserve Fund Qualification** – the Board has a deficit in the EDC reserve fund and outstanding financial obligations for the Municipality of Clarington by-law; and



Both the KPRDSB and the PVNCCDSB are eligible to renew their existing by-laws based on:

2. **Capacity Trigger** – the KPRDSB and/or the PVNCCDSB have an average projected jurisdiction-wide enrolment exceeding the jurisdiction-wide Ministry approved On-The-Ground (OTG) capacity on the elementary panel.

The Boards intend to hold joint statutory public meetings to inform the public as to the new proposed EDC by-law. The Boards will hold a joint meeting on May 5, 2020 as part of their regularly scheduled Board meetings and will consider passage of the EDC by-laws at additional board meetings on June 8th (PVNCCDSB) and June 9, 2020 (KPRDSB). Further details will be provided in the Boards' public meeting notices.

Please note that due to the current situation regarding COVID-19, current scheduled meetings assume a best-case scenario when daily activities and business can resume. Public consultation methods will need to be re-evaluated during the course of the study in order to align with public health measures regarding COVID-19 at that time. As such, public consultation methods may be subject to change.

The EDC analysis in this background study has been completed for both the KPRDSB and the PVNCCDSB within the Municipality of Clarington. The KPRDSB's jurisdiction serves the Municipality of Clarington, Northumberland County and Peterborough County. The PVNCCDSB's jurisdiction serves the Municipality of Clarington, Northumberland County, the County of Peterborough and the City of Kawartha Lakes (formerly called Victoria County). This EDC study contemplates area specific by-laws only for the Municipality of Clarington of each respective school board.

Demographic projections form an important component of the EDC analysis. The residential dwelling unit forecast is used both to project pupils from new development and to determine the final quantum of the residential charge. The residential forecasts used in this analysis are consistent with the most recent County/City forecasts that were available at the time of study preparation. The total number of net new units projected in the Municipality of Clarington for the 15 years in the EDC analysis total **17,946**. The total net estimated non-residential board-determined gross floor area to be constructed over 15 years from the date of by-law passage is **3,974,826**.



The number of growth-related pupils is based on the residential forecast and pupil yields that 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 analysis projects a total of **1,260** elementary net growth-related pupils and **581** secondary net growth-related pupils for the PVNCCDSB in the Municipality of Clarington. For the KPRDSB, a total of **3,965** elementary net growth-related pupils was projected while secondary enrolment was projected to total **1,246** net growth-related pupil places in the Municipality of Clarington.

Once the net growth-related pupil place requirements have been determined, it is necessary for boards to decide the number of new schools that will be built to accommodate that need. The EDC legislation provides a table that relates pupil place requirements to school site sizes. The table, as well as a description and methodology, is 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 for the Municipality of Clarington predicts that the PVNCCDSB will require approximately **4 new elementary sites**, one in ERA01 (Newcastle), two in ERA02 (Bowmanville), and a fourth in ERA03 (Courtice). PVNCCDSB will also require **1 new secondary site** within the Municipality of Clarington in the 15-year EDC time frame.

The KPRDSB's EDC analysis for the Municipality of Clarington projects a requirement of approximately **8 new elementary sites**. Two sites are required within both ERA01 (Newcastle) and ERA02 (Courtice) while four sites will be required within ERA03 (Bowmanville/Northwest Clarington). On the secondary panel, **1 new secondary site** will be required within the Municipality of Clarington in the 15-year EDC time frame.

One of the final steps of the EDC process involves translating the land requirements to actual land costs. Site acquisition costs are based on appraisals completed by the firm of Cushman & Wakefield. The per acre acquisition values ranged from **\$790,000** to **\$900,000** for sites in Clarington. Similar to many areas in Ontario, the cost to acquire land has been increasing rapidly across the jurisdiction. The acquisition costs have



been escalated for a period of five years (the by-law term) at a rate of **4.0%** for each consecutive year until the end of the by-law term.

The costs to prepare and develop school sites for school construction are also EDC-eligible costs. The assumed site preparation costs are based on the 2015 EDC report site preparation costs escalated to a 2020 site preparation cost (2% per year) of **\$82,147** per acre for both the KPRDSB and the PVNCCDSB in this study. Site preparation costs are escalated to the time of site purchase at a rate of **3.1%** per year. Escalation rates are based on an evaluation of 3 year historical total non-residential and institutional construction price indexes provided by Statistics Canada.

The total land costs (acquisition and servicing costs) as well as study costs must be added to any outstanding financial obligations incurred by the board under a previous EDC by-law to determine the final net education land costs. A deficit balance in the existing EDC reserve fund is considered to be an outstanding obligation and must be added to the existing land costs. If a board has a surplus balance in the EDC reserve fund, this amount must be subtracted from the land costs and used to defray the net education land costs.

The PVNCCDSB's total net education land costs for the Municipality of Clarington are estimated to be **\$23,967,294** which includes a surplus balance of **\$1,501,266** in the existing EDC reserve fund that was removed from the total costs.

The KPRDSB's total net education land costs for the Municipality of Clarington are estimated to be **\$42,724,668** which includes an existing EDC reserve fund deficit of **\$4,172,758** that was added on top of the total costs.

On the basis of the aforementioned net education land costs and net new unit forecasts, the analysis resulted in a proposed EDC rate of **\$1,202 per dwelling unit** for the PVNCCDSB's residential charge in the Municipality of Clarington and **\$0.60 per square foot of non-residential gross floor area (GFA)**. The new proposed EDC rate for the KPRDSB is **\$2,143 per dwelling unit** for the residential charge in the Municipality of Clarington and **\$1.07 per square foot of non-residential GFA**. The charges contained herein are based on a uniform rate for all types of development, with 90% of costs allocated to residential development and 10% allocated to non-residential development and applicable only within the Municipality of Clarington.



Over the last several years, there have been amendments made to the legislation that governs EDCs. In particular, the EDC rates were 'frozen' in 2018 for a short time, while the Ministry of Education reviewed the legislation and public feedback. As a result of the Ministry review, certain changes were made, and EDC rates are now phased-in. The phase-in calculation is dependent on the Board's existing or most recent EDC charge and the new EDC rate that is calculated in the new EDC Background Study.

Residential EDC rates can be increased by no more than \$300 or 5% (whichever is greater) of the existing or most recent residential EDC rate and can increase by that amount once per year until the 'maximum' rate is achieved. The 'maximum' rate is the Board's new proposed EDC rate. Similarly, on the non-residential side, EDC rates can be increased by no more than \$0.10 or 5% (whichever is greater) of the existing or most recent non-residential EDC rate and can also increase once per year until the 'maximum' rate is achieved (the maximum being the new proposed rate in the new EDC Background Study).

The existing in-force EDC rates for the KPRDSB are \$1,028 per residential unit and \$0.24 per square foot of Gross Floor Area. This means that their new proposed residential EDC rate can increase by \$300 over the existing rate and upon passage of a new by-law would equal \$1,328 per unit. It would then increase by a further \$300 each year and the rate in year 2 of the by-law would be \$1,628, in year 3, \$1,928 and then in year 4 the rate would hit the maximum of \$2,143 per unit (new proposed rate). On the non-residential side, the new proposed phased-in rate would increase by a maximum of \$0.10 over the existing in-force rate to \$0.34 per square foot of GFA. In year 2 of the by-law the non-residential rate would increase by a further \$0.10 to \$0.44, then \$0.54 in year 3, \$0.64 in year 4 and finally \$0.74 in year 5.

The existing in-force EDC rates for the PVNCCDSB are \$710 per residential unit and \$0.16 per square foot of Gross Floor Area. As described above, the residential EDC rate can increase by \$300 over the existing rate and upon passage of a new by-law would equal \$1,010 per unit. In year 2 of the by-law, the rate would hit the maximum of \$1,202 per unit (new proposed rate). The new proposed phased-in rate for non-residential would increase by the maximum of \$0.10 over the existing in-force rate to \$0.26 per square foot of GFA. In year 2 of the by-law the non-residential rate would increase by a further \$0.10 to \$0.36, then \$0.46 in year 3, \$0.56 in year 4 and finally the maximum of \$0.60 (new proposed rate) in year 5.



Report



Chapter 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 EDCs, 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, textbooks, heating of schools, renewing schools, building schools, etc. EDCs are meant to fund the acquisition and development of growth-related school sites outside this grant envelope. EDCs are based on a formulaic approach that 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 (O. Reg.) 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 to which the by-law applies.

As mentioned earlier, not all school boards are eligible to implement EDCs due to qualification triggers that must be met. To qualify, there are two triggers that can be met. One trigger is that the board’s total projected enrolment for the five-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 other qualification trigger deals with unmet financial obligations regarding 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 EDC by-laws.

“If there is residential development in the area of jurisdiction of a board that would increase education land costs, the 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.”

School boards are responsible for providing school sites and can do so through such limited revenue sources such as, selling surplus school sites, revenue from leasing sites, entering into joint use agreements with other school boards or public/private partnerships and the imposition of EDCs – thus making EDCs an important revenue source.

1.2 Existing By-laws

This EDC background study has been prepared for both the Kawartha Pine Ridge District School Board (KPRDSB) and the Peterborough Victoria Northumberland and Clarington Catholic District School Board (PVNCCDSB) in consideration of renewing their EDC by-laws within the Municipality of Clarington. Each Board’s current in-force by-laws came into effect on July 1, 2015 and are based on 90% recovery of costs from residential development and 10% from non-residential development.

The current EDC rates for the KPRDSB are \$1,028 per residential dwelling unit and \$0.24 per square foot of non-residential GFA in the Municipality of Clarington. The current EDC rates for the PVNCCDSB are \$710 per residential dwelling unit and \$0.16 per square foot of non-residential GFA in the Municipality of Clarington.

Table 1.1: Current In-force EDC By-laws for the PVNCCDSB and the KPRDSB

School Board	In-force Date	Area of By-law	% Residential/ Non-residential	Charge
KPRDSB	July 1, 2015	Municipality of Clarington	90%(Res.) 10%(Non-Res.)	\$1,028/Unit \$0.24/Sq. Ft
PVNCCDSB	July 1, 2015	Municipality of Clarington	90%(Res.) 10%(Non-Res.)	\$710/Unit \$0.16/Sq. Ft



EDC Policy Review

All school boards with an existing EDC by-law in place must conduct a review of the policies contained in their existing by-laws before passing a new by-law. This process includes a policy review report as well as a public meeting to review the policies in a public forum.

Section 257.60 subsection (1) of the *Education Act* states that:

“Before passing an education development charge by-law, the board shall conduct a review of the education development charge policies of the board.”

Subsection (2) goes on to state that:

“In conducting a review under subsection (1), the board shall ensure that adequate information is made available to the public, and for this purpose shall hold at least one public meeting, notice of which shall be given...”

1.3 Area in Which By-law May Apply

The legislation states that an EDC by-law may apply to the entire area of the jurisdiction of a board or only part of it. In addition, an EDC by-law of the board shall not apply with respect to land in more than one ‘region’ if the regulations divide the area of the jurisdiction of the board into prescribed regions. Both the KPRDSB’s and the PVNCCDSB’s jurisdictions are divided into ‘regions’ for the purposes of calculating and enacting EDC rates and by-laws. The Municipality of Clarington is defined as being part of the Northumberland ‘region’. The existing and proposed EDC by-law covers only the Municipality of Clarington and as such is an area specific by-law within the Northumberland ‘region’. Any revenue that is collected under this EDC by-law can only be used in the Municipality of Clarington (unless otherwise approved by the Minister of Education).

“Education development charges collected under an education development charge by-law that applies to land in a region shall not, except with the prior written approval of the Minister, be used in relation to land that is outside that region” 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.”

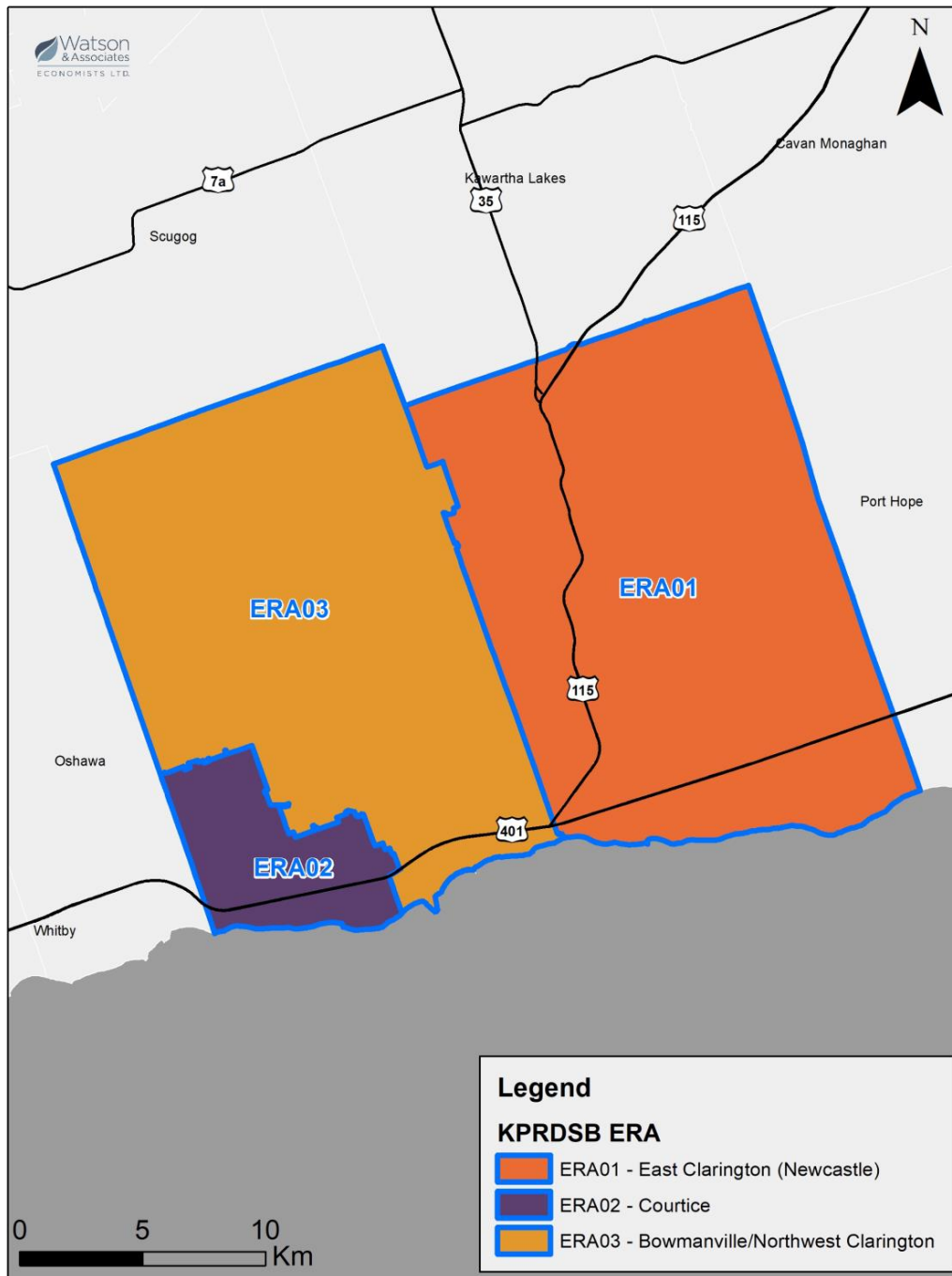
EDC background studies should clearly outline the areas that will be covered by EDC by-laws. Four maps have been included on the following pages outlining the Municipality of Clarington (KPRDSB and PVNCCDSB), the area to which the EDC by-laws will apply and the respective review areas for each Board and panel, respectively.

1.4 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 try to maintain consistency with review areas of subsequent EDC by-laws.

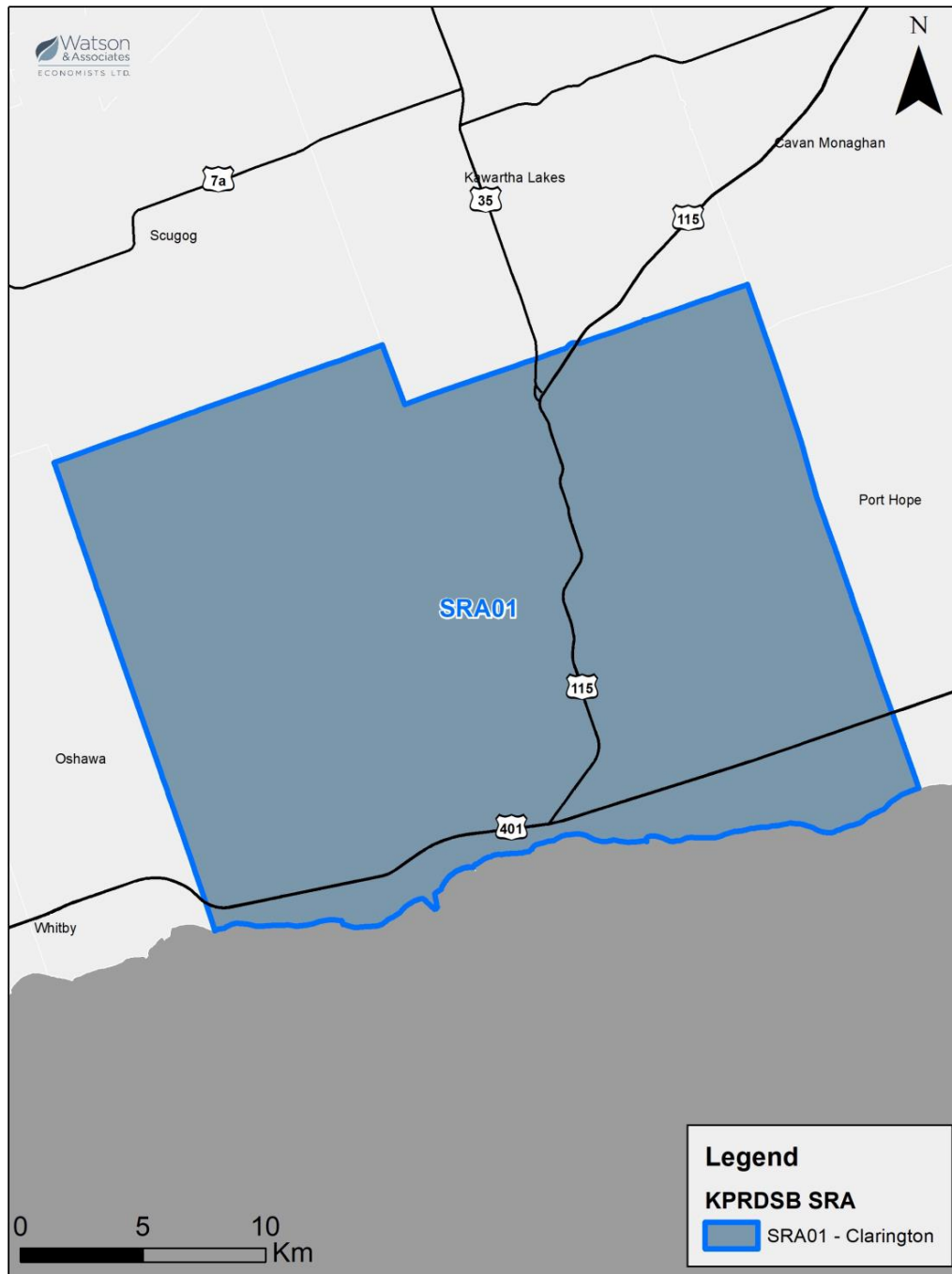


Map 1: Kawartha Pine Ridge District School Board Elementary EDC Review Areas 2020 – Municipality of Clarington



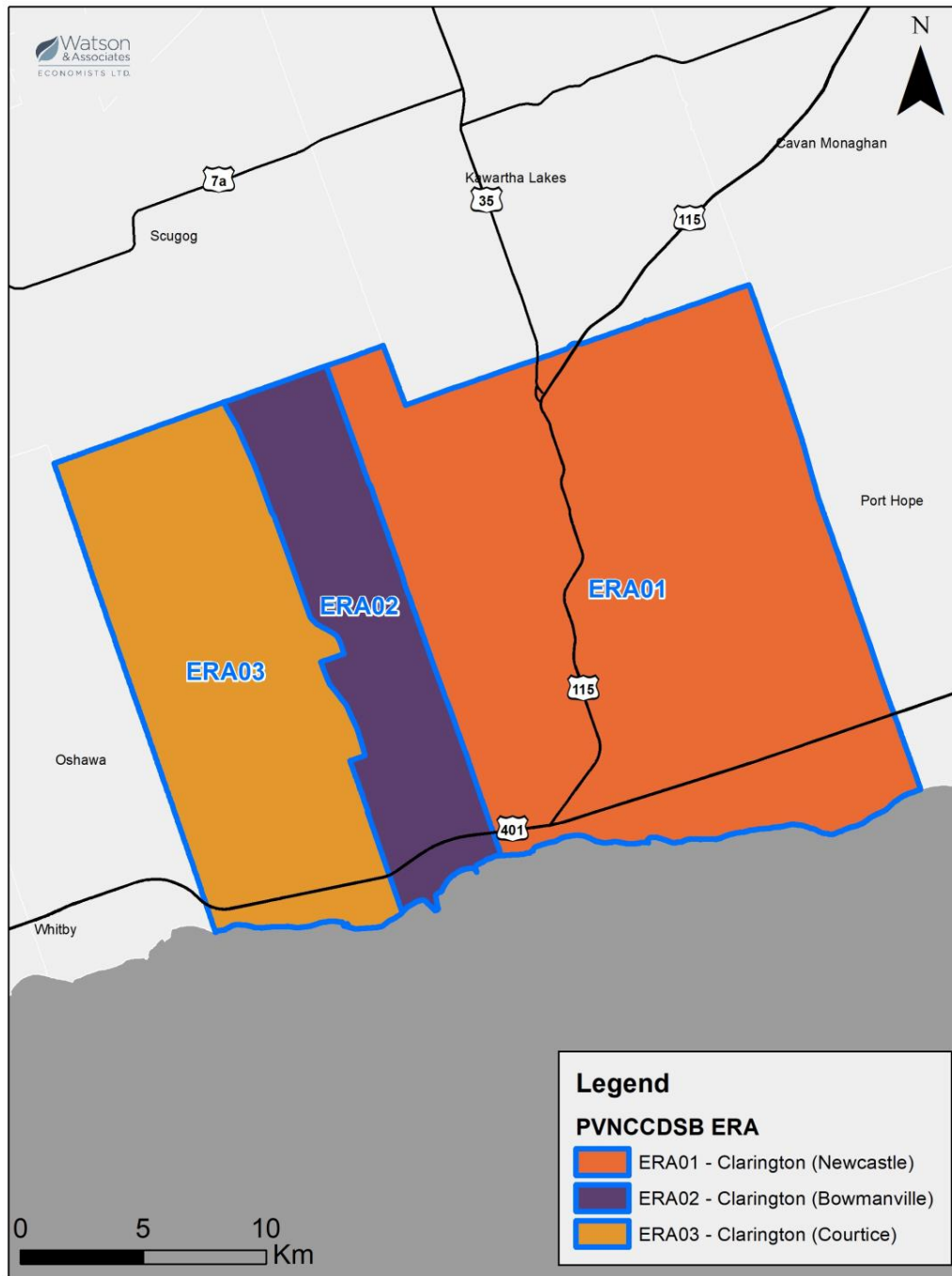


Map 2: Kawartha Pine Ridge District School Board Secondary EDC Review Areas
2020 – Municipality of Clarington



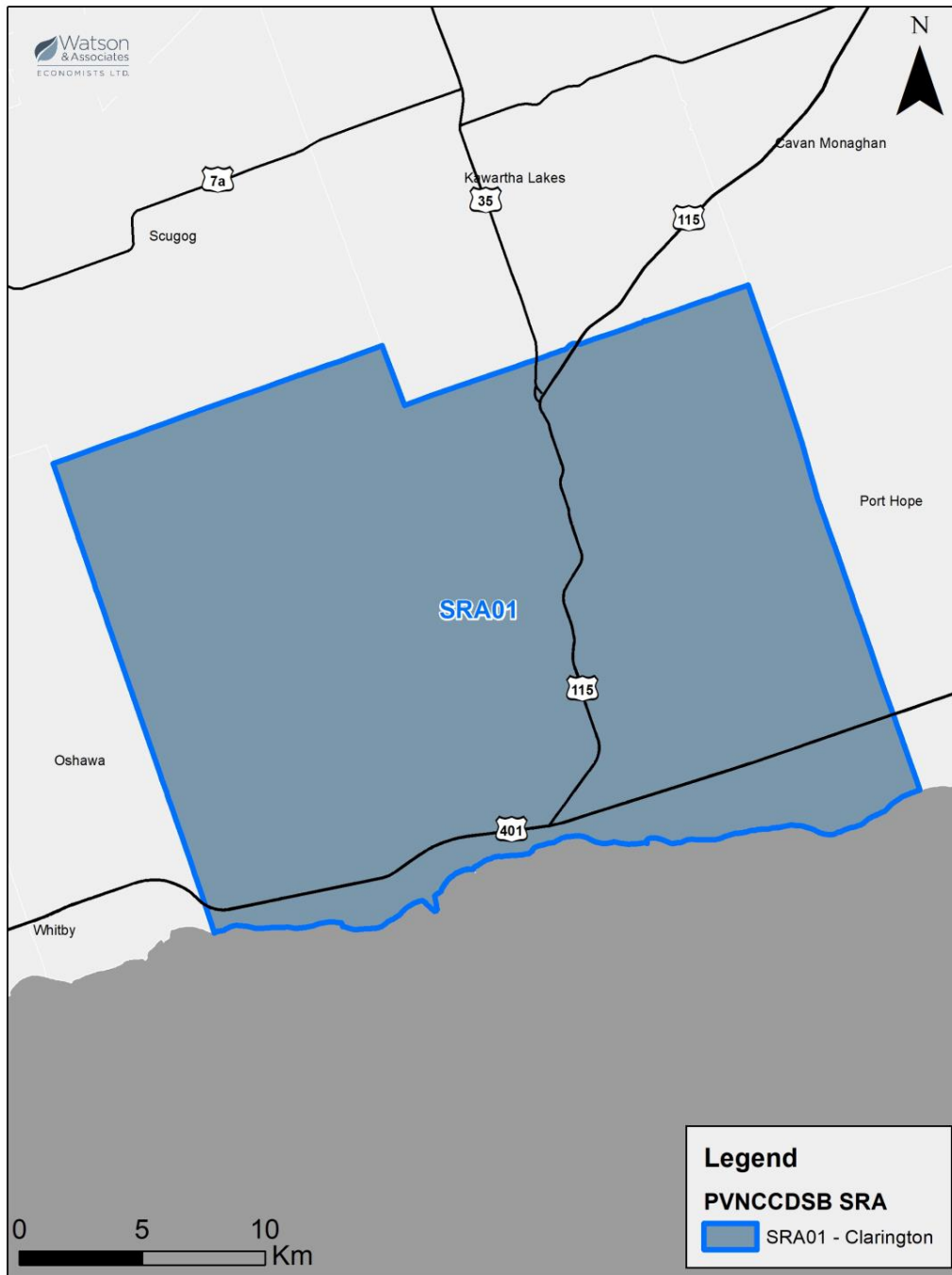


Map 3: Peterborough Victoria Northumberland and Clarington Catholic District School Board Elementary EDC Review Areas 2020 – Municipality of Clarington





Map 4: Peterborough Victoria Northumberland and Clarington Catholic District School Board Secondary EDC Review Areas 2020 – Municipality of Clarington





Both the KPRDSB's and the PVNCCDSB's review areas used in this background study are largely consistent with the Boards' review areas used for accommodation planning purposes, existing school boundaries and previous EDC studies. For the purposes of calculating EDCs, both the KPRDSB and the PVNCCDSB have used **3** elementary review areas and **1** secondary review area for the Municipality of Clarington by-law.

KPRDSB Review Areas – Municipality of Clarington

Elementary Review Areas:

ERA01 – East Clarington - Newcastle
ERA02 – Courtice
ERA03 – Bowmanville/Northwest Clarington

Secondary Review Areas:

SRA01 – Clarington

PVNCCDSB Review Areas – Municipality of Clarington

Elementary Review Areas:

ERA01 – Clarington (Newcastle)
ERA02 – Clarington (Bowmanville)
ERA03 – Clarington (Courtice)

Secondary Review Areas:

SRA01 – Clarington

The EDC, when calculated on a review area basis, assumes that the combined OTG capacity of the existing facilities located within the review area is considered to be the total available capacity. Determining board needs on a review area basis is premised on the following:

- Available space is determined by subtracting the year 15 existing community enrolment number from the current OTG capacity figure;
- 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 EDCs.

The review area approach to calculating EDCs has been undertaken by both boards and is largely consistent with the way in which future capital needs will be assessed over the long term.



Chapter 2

The EDC By-law



2. The EDC By-law

2.1 Imposition of an EDC

The passage of an EDC 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 five 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 school capacities, available surplus spaces, enrolment projections and future site needs contained in the background study.

Section 10 of O. Reg. 20/98 sets out the conditions that must be satisfied in order for a board to pass an EDC by-law:

- The Minister has approved the board's estimates of the total number of elementary and secondary pupils over each of the 15 years of the forecast period as well as the number of existing school pupil places that could reasonably be used to accommodate them;
- 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 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;
- The board has prepared a background study and given a copy of the EDC 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 provides any information regarding the calculation of the EDC if requested by the Minister upon the review of the background study.



2.2 The Background Study

An EDC 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 (1) of the Act requires 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 and O. Reg. 20/98 sections 9 (1) and (2) set out the following information that must be included in an EDC background study:

Section 9 (1):

- Estimates of the anticipated amount, type and location of new dwelling units for each year of the Board’s intended 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.

Section 9 (2):

- For each school site, estimates of the net education land cost, the location of the site, the area of the site
- 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;



2.3 Public Meetings

Before a school board can pass an EDC by-law, the legislation requires that the board hold at least one public meeting. The purpose of the 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 regarding the proposed by-law.

The board is required to provide at least 20 days' notice of the meeting 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 said 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, electronic mail or mail.
- By publication in a newspaper that is, in the Secretary of the 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 necessary requirements of the policy review process. It should be noted that this policy review meeting can be addressed by the board during its aforementioned EDC public meeting.

The Boards intend to hold public meetings to inform the public of the new proposed EDC by-laws as well as the existing EDC policies. The Boards will hold a joint meeting on May 5, 2020. In addition, the Boards will consider passage of the by-laws at additional public meetings on June 8, 2020 (PVNCCDSB) and June 9, 2020 (KPRDSB).

Please note that due to the current situation regarding COVID-19, current scheduled meetings assume a best-case scenario when daily activities and business can resume. Public consultation methods will need to be re-evaluated during the course of the study in order to align with public health measures regarding COVID-19 at that time. As such, public consultation methods may be



subject to change. Detailed notices will be issued in advance of the meetings as per legislative requirements and include relevant meeting details.



EDUCATION DEVELOPMENT CHARGES

The Municipality of Clarington

NOTICE OF PUBLIC MEETINGS

FIRST MEETING

POLICY REVIEW PUBLIC MEETING

Tuesday, May 5, 2020 @ 7:00 p.m.

IMMEDIATELY FOLLOWED BY:

SECOND MEETING

SUCCESSOR BY-LAW PUBLIC MEETING

Tuesday, May 5 2020 @ 7:15 p.m.

THIRD PUBLIC MEETING

IN CONSIDERATION OF BY-LAW ADOPTION

Monday, June 8, 2020 @ 6:30 p.m.

**Peterborough Victoria Northumberland Clarington
Catholic District School Board**

and

Tuesday, June 9 2020 @ 6:00 p.m.

Kawartha Pine Ridge District School Board

TAKE NOTICE that on May 5, 2020 the Kawartha Pine Ridge District School Board and the Peterborough Victoria Northumberland Clarington Catholic District School Board will hold two joint public meetings: the first pursuant to section 257.60 of the Education Act and the second pursuant to section 257.63 of the Education Act.

AND TAKE NOTICE that on Monday, June 8, 2020, the Peterborough Victoria Northumberland Clarington Catholic District School Board will hold a third public meeting.

AND TAKE NOTICE that on Tuesday, June 9, 2020, Kawartha Pine Ridge District School Board will hold a third public meeting.

The purpose of the first meeting on May 5, 2020 will be to review the current education development charge policies of both Boards and to solicit public input.

The purpose of the second public meeting on May 5, 2020 is to consider the continued imposition of education development charges in the Municipality of Clarington, the successor by-laws and to inform the public generally about the education development charge proposal of each Board.

The purpose of the third public meeting for each Board is to consider the enactment of successor EDC by-laws in the Municipality of Clarington.

Should new by-laws be passed, collection of education development charges pursuant to such by-laws may commence on July 1, 2020.

All interested parties are invited to attend the meetings. Any person who attends any of the meetings may make a representation to the Boards in respect of the policies. The Boards will also consider any written submissions.

All submissions received in writing and those expressed at the public meetings will be considered prior to the enactment of an education development charge by-law.

A Policy Review Document setting out the Boards' policies for the current education development charge by-laws as well as the EDC Background Study required under section 257.61 of the Education Act (and the proposed EDC by-laws) setting out each Board's EDC proposal will be available on or after April 17, 2020 on the Boards' websites.

All of these meetings will be held through electronic means. The Boards will post on their websites instructions on how to participate in the meetings at a time closer to the dates of the meetings. If you wish to be sent instructions on how to participate in the meetings, please communicate with the Board administrators at the telephone numbers and e-mail addresses provided below.

The Boards would appreciate receiving written submissions one week prior to the public meetings. Submissions and requests to address the Boards as a delegation, as well as any comments or requests for further information regarding this matter, should be submitted to:

Chris Arnew, Superintendent of Education
Business and Corporate Services
Kawartha Pine Ridge District School Board
1994 Fisher Dr, PO Box 7190
Peterborough, Ontario, K9J 7A1
Telephone: 705-742-9773 (ext. 2024)
E-mail: Chris_Arnew@kprdsb.ca
Website: <http://www.kprschools.ca>

Isabel Grace Superintendent of Business and Finance/ Plant
**Peterborough Victoria Northumberland and
Clarington Catholic District School Board**
1355 Lansdowne St W
Peterborough, Ontario, K9J 7M3
Telephone: 705-748-4861 (ext.1246)
E-mail: igrace@pvncdsb.on.ca
Website: <https://www.pvncdsb.on.ca>

Diane Lloyd,
Chairperson of the Board
Kawartha Pine Ridge District School Board

Michelle Griepsma,
Chairperson of the Board
Peterborough Victoria Northumberland and Clarington
Catholic District School Board

Jennifer Leclerc,
Director of Education
Kawartha Pine Ridge District School Board

Michael Nasello,
Director of Education/Secretary Treasurer
Peterborough Victoria Northumberland and Clarington
Catholic District School Board



Stakeholder Participation

In addition to the legislated public meetings, the Ministry encourages school boards to include relevant stakeholders in the EDC process and discussions. Local developers or development associations, as well as municipalities, should be contacted in advance of the public meetings to ensure they are aware of the proposed EDC and bring to light any potential issues, etc. It is essential that stakeholders are part of the process and that the discussions always remain transparent to help ensure a smooth passage of the EDC by-law.

The KPRDSB and the PVNCCDSB have worked together closely on the preparation of the EDC background study and by-laws to ensure consistency in the included data and assumptions used in the calculation of the charges. Growth forecasts used for the EDC analysis are consistent with the most recent and available municipal forecasts. The Boards initially notified area stakeholders of their intent to begin the EDC renewal process in the Winter of 2019. *The Boards' had scheduled plans to hold information session for stakeholders, however due to the current situation regarding COVID-19 and due to public health policies, these meetings were forced to be cancelled. As a result, efforts will be made to provide all applicable information to stakeholders in a manner that abide by public health measures at this time.*

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 that has been destroyed. A



non-residential development that includes the enlargement of existing industrial space, up to 50% of the gross floor area (GFA) 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.”

Finally, under new legislation passed in the Fall of 2019, additional exemptions were introduced for certain types of properties. A list of the new exemptions can be found below:

1. Subject to subsection (2), the development would construct, erect or place a building or structure, or make an addition or alteration to a building or structure for one of the following purposes:

- i. A private school.
- ii. A long-term care home, as defined in the Long-Term Care Homes Act, 2007.
- iii. A retirement home, as defined in the Retirement Homes Act, 2010.
- iv. A hospice or other facility that provides palliative care services.
- v. A child-care centre, as defined in the Child Care and Early Years Act, 2014.
- vi. A memorial home, clubhouse or athletic grounds owned by the Royal Canadian Legion.

2. The owner is a college of applied arts and technology established under the Ontario Colleges of Applied Arts and Technology Act, 2002.

3. The owner is a university that receives regular and ongoing operating funds from the Government of Ontario for the purposes of post-secondary education.

4. The owner is an Indigenous Institute prescribed for the purposes of section 6 of the Indigenous Institutes Act, 2017. O. Reg. 371/19, s. 1.



School boards may also decide to impose their own non-statutory exemptions to certain developments, both residentially and non-residentially. These types of exemptions may be for developments like seniors' housing, social housing or recreational developments. 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 if the term of the by-law does not exceed five 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 coterminous 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 EDC 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 can retain any interest earned on the monthly EDC balances.

2.4 Appeals and Amendments

Appeals

The EDC 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 the appeal of the 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 a 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 Local Planning Appeal Tribunal (LPAT) formerly known as 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 LPAT within 30 days after the last day of the appeal period. In addition to the Notice of Appeal, 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 LPAT may decide to:

- Dismiss the appeal in whole or in part.
- Order the board to repeal or amend the by-law.
- 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 LPAT 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 section 257.70 (2) of the Act, as follows:



A board may not amend an education development charge by-law so as to 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.



Chapter 3

The Process and Methodology of Calculating an Education Development Charge



3. The Process and Methodology of Calculating an Education Development Charge

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 meet certain criteria or triggers 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 the board's projected average daily enrolment over the proposed five-year term of the EDC by-law (2020 to 2025), as compared to the board's OTG capacity on both the elementary and secondary panels.

The board's OTG capacity for the EDC is 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 subject to approval of the Minister, 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. Boards must have passed a 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 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. The “New Pupil Place” capacity is the capacity used in the determination of Ministry grants.
- Any schools that have been closed (in accordance with the board’s 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 permanent jurisdiction-wide capacity used for the PVNCCDSB is **10,507** spaces on the elementary panel and **5,286** on the secondary panel. Comparably, the KPRDSB has determined a jurisdiction-wide permanent capacity of **24,805** on the elementary panel and **12,513** on the secondary panel.

Both boards meet the capacity trigger on the elementary panel. The PVNCCDSB average projected enrolment from 2020/21-2024/25 jurisdiction-wide is 10,665 compared to a capacity of 10,507 for a deficit of 158 spaces. For the KPRDSB, the board average projected enrolment is 25,559 jurisdiction-wide compared to the capacity of 25,264, leaving a deficit of 295 spaces.

On the secondary panel, both boards 2020/21-2024/25 averages result in surplus spaces and do not meet the capacity trigger. For the PVNCCDSB the 5-year secondary enrolment average is calculated at 4,841 compared to the capacity of 5,286. This results in 445 surplus secondary spaces. For KPRDSB the 5-year enrolment average is calculated at 9,875 compared to capacity of 12,672, resulting in 2,797 surplus spaces.

Form A from the EDC Ministry Submission for both Boards can be found on the following pages.



Figure 1: Peterborough Victoria Northumberland and Clarington Catholic District School Board – Form A

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Education Development Charges Submission 2020
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						Elementary Average Projected Enrolment less Capacity
	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025	Average Projected Enrolment Over Five Years	
10,507.0	10,385	10,526	10,660	10,832	10,924	10,665	158

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 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025	Average Projected Enrolment Over Five Years	
5,286.0	4,709	4,727	4,828	4,899	5,042	4,841	-445

A.2: EDC FINANCIAL OBLIGATIONS

Total Outstanding EDC Financial Obligations (Reserve Fund Balance):	\$ 1,501,266
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Figure 2: Kawartha Pine Ridge District School Board – Form A

Kawartha Pine Ridge District School Board Education Development Charges Submission 2020 Form A - Eligibility to Impose an EDC							
<u>A.1.1: CAPACITY TRIGGER CALCULATION - ELEMENTARY PANEL</u>							
Elementary Panel Board-Wide EDC Capacity	Projected Elementary Panel Enrolment						Elementary Average Projected Enrolment less Capacity
	Year 1 2020/ 2021	Year 2 2021/ 2022	Year 3 2022/ 2023	Year 4 2023/ 2024	Year 5 2024/ 2025	Average Projected Enrolment Over Five Years	
25,264.0	24,410	25,006	25,553	26,140	26,686	25,559	295
<u>A.1.2: CAPACITY TRIGGER CALCULATION - SECONDARY PANEL</u>							
Secondary Panel Board-Wide EDC Capacity	Projected Secondary Panel Enrolment						Secondary Projected Enrolment less Capacity
	Year 1 2020/ 2021	Year 2 2021/ 2022	Year 3 2022/ 2023	Year 4 2023/ 2024	Year 5 2024/ 2025	Average Projected Enrolment Over Five Years	
12,672.0	9,303	9,571	9,875	10,206	10,422	9,875	-2,797
<u>A.2: EDC FINANCIAL OBLIGATIONS</u>							
Total Outstanding EDC Financial Obligations (Reserve Fund Balance):				-	\$	4,172,758	



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 12, 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:

- The board must 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.
- A repayment schedule outlining the elimination of the EDC financial obligation must be provided.

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

The KPRDSB's EDC reserve fund has an existing EDC financial obligation of - \$4,172,758 which means that the reserve fund is currently in a deficit position and qualifies the Board to pursue an additional by-law in the Municipality of Clarington.

The PVNCCDSB's EDC reserve fund has an existing EDC financial obligation of \$1,501,266 which means that the reserve fund is currently in a surplus position and would not qualify the Board to pursue an additional by-law in the Municipality of



Clarington under this trigger. However, as mentioned earlier, the Board qualifies under the capacity trigger.

Form A, part A.2 of the Ministry EDC forms outlines the Boards' proposed reserve fund balances at the time of by-law renewal. Part A.2 of Form A for each Board's EDC reserve fund can be found below.

Figure 3: KPRDSB – Form A.2

**Kawartha Pine Ridge District School Board
Municipality of Clarington EDC By-law**
Education Development Charges Submission 2020
Form A – Eligibility to Impose an EDC

A.2: EDC FINANCIAL OBLIGATIONS (Estimated to June 9, 2020)

Total EDC Financial Obligation:	\$-4,172,758
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Figure 4: PVNCCDSB – Form A.2

**Peterborough Victoria Northumberland and
Clarington Catholic District School Board
Municipality of Clarington EDC By-law**
Education Development Charges Submission 2019
Form A – Eligibility to Impose an EDC

A.2: EDC FINANCIAL OBLIGATIONS (Estimated to June 8, 2020)

Total EDC Financial Obligation:	\$1,501,266
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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 Municipal 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

The number of new dwelling units in the area of the EDC by-law must be estimated for each of the next 15 years. The forecast is set out by three types of development, low density (single and semi-detached houses), medium density (townhouses) and high density (apartments) and is broken down by the school board review areas that were outlined earlier in this report in section 1.4.

The forecast is set out by varying types of development for two reasons. The first is that different types of development produce school-aged children in different ways. Lower-density developments typically produce greater numbers of school aged children than do apartments. 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 Boards choose to do so. Each Board can charge a uniform EDC rate across all types of development – meaning that the EDC is one rate for a single detached unit or an apartment – or can choose to charge separate rates depending on the type of development.

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

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 15 years based on the number of existing students today and assuming no additional new housing growth. The board's 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 board's *total available space*.

The determination of pupils from new development is based on the 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.

Site Needs

The final “planning” or “forecasting” step in the EDC process is to determine the board’s site needs, specifically the number, location and size of sites for new growth-related schools. 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 on the following page.

While the calculations shown in 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.



Table 3.1: Elementary School Maximum Area to Pupils

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

Table 3.2: Secondary School Maximum Area to Pupils

Secondary Schools	
Number of Pupils	Maximum Area (acres)
1 to 1,000	12
1,001 to 1,100	13
1,101 to 1,200	14
1,201 to 1,300	15
1,301 to 1,400	16
1,401 to 1,500	17
1,501 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.



3.3 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 Boards. 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.

Land acquisition costs 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 Boards 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 include:

- 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); and
- Costs to service/prepare land for construction (grading, service lines, etc.).

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 the Boards' EDC reserve funds, established for the area to which the proposed by-laws will apply, is considered an outstanding financial obligation and can be added to the total net education land costs. It should be noted that if the Boards



have a positive balance in their EDC reserve funds, these funds must be used to defray any EDC-eligible expenditures. The total eligible costs are referred to as the *total growth-related net education land costs*.

3.4 Alternative Projects and Localized Education Development Agreements

As mentioned earlier in this report, legislative changes were made to the legislation pertaining to EDC's in the Fall of 2019. Part of those changes introduced the possibility of new options for both school boards and building permit takers or developers.

Section 257.53.1 (1) of The Education Act says, "Before an education development charge by is passed under subsection 257.54(1), a board may request and the Minister may approve, in accordance with subsection (2), an allocation of revenue raised by charges imposed by the by-law towards an alternative project". The legislation defines an alternative project as "a project, lease or other prescribed measure, approved by the Minister under section 257.53.1, that would address the needs of the board for pupil accommodation and would reduce the cost of acquiring land. This is new legislation and at the time this report was prepared, there have been no alternative projects defined or approved yet.

In addition, Section 257.53.2(1) also introduced what are being called Localized Education Development Agreements or LEDA. The relevant legislation states, "Before an education development charge by is passed under subsection 257.54(1), a board may, in accordance with subsection (2), enter into a localized education development agreement with an owner of land that would be subject to the imposition of education development charges under the by-law, in which,

- (a) The owner provides a lease, real property or other prescribed benefit to be used by the board to provide pupil accommodation; and
- (b) The board agrees not to impose education development charges again the land that would otherwise be subject to the charges."

Similar to the alternative projects legislation, the LEDA legislation is also recent and there have been no LEDAs entered into at the time this report was prepared.



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. Boards can impose EDCs 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 15 years. The result is the amount of the uniform residential EDC per dwelling unit. If charges are to be imposed on non-residential development, a non-residential forecast of GFA is compiled and the total non-residential growth-related net education land costs are divided by the estimated GFA of proposed non-residential developments.

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 based on different unit types producing different amounts of pupils. Boards 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 municipalities impacted by the by-law.



A flow chart detailing the EDC process can be found at the end of this chapter. 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.

The final step that must be taken by school boards when calculating their EDC rate is to figure out the permitted phase in of the charge. Certain legislative changes over the last several years have resulted in some changes to the calculation and implementation of the EDC by-laws and rates, as has been discussed previously in this report. In 2018, EDC rates were temporarily frozen while legislation and public feedback was reviewed by the Government. EDC consultations occurred with various stakeholders and one of the resultant changes in legislation lifted the EDC rate freeze and implemented a prescribed phase-in system of EDC rates.

The phase-in calculation is dependent on the Board's existing or most recent EDC charge and the new EDC rate that is calculated in the new EDC Background Study. Residential EDC rates can be increased by no more than \$300 or 5% (whichever is greater) of the existing or most recent residential EDC rate and can increase by that amount once per year until the 'maximum' rate is achieved. The 'maximum' rate is the Board's new proposed EDC rate. Similarly, on the non-residential side, EDC rates can be increased by no more than \$0.10 or 5% (whichever is greater) of the existing or most recent non-residential EDC rate and can also increase once per year until the 'maximum' rate is achieved (the maximum being the new proposed rate in the new EDC Background Study).

The relevant sections of the new legislation describing the prescribed phase-in calculation is included below;

For residential:

In respect of the first year of the by-law, take the greater of,

A. the product of 1.05 and,

1. if a by-law is currently in force, the residential rate set out in that by-law that would apply, on the day immediately before the day the proposed by-law would come into force, to the area to which the proposed by-law would apply,



2. if a by-law is not currently in force, the residential rate set out in the most recent by-law that would have applied, on the day that by-law expired, to the area to which the proposed by-law would apply, or
3. zero, if a by-law has never applied to the area to which the proposed by-law would apply, and

B. the sum of \$300 and,

1. if a by-law is currently in force, the residential rate set out in that by-law that would apply, on the day immediately before the day the proposed by-law would come into force, to the area to which the proposed by-law would apply,
2. if a by-law is not currently in force, the residential rate set out in the most recent by-law that would have applied, on the day that by-law expired, to the area to which the proposed by-law would apply, or
3. zero, if a by-law has never applied to the area to which the proposed by-law would apply.

ii. In respect of the second year of the by-law and each subsequent year, if applicable, take the greater of,

A. the product of 1.05 and the residential rate determined under subparagraph 9 iii in respect of the previous year of the by-law, and

B. the sum of \$300 and the residential rate determined under subparagraph 9 iii in respect of the previous year of the by-law.

And for non-residential:

In respect of the first year of the by-law, take the greater of,

A. the product of 1.05 and,

1. if a by-law is currently in force, the non-residential rate set out in that by-law that would apply, on the day immediately before the day the proposed by-law would come into force, to the area to which the proposed by-law would apply,



2. if a by-law is not currently in force, the non-residential rate set out in the most recent by-law that would have applied, on the day that by-law expired, to the area to which the proposed by-law would apply, or
3. zero if a by-law has never applied to the area to which the proposed by-law would apply, and

B. the sum of \$0.10 and,

1. if a by-law is currently in force, the non-residential rate set out in that by-law per square foot that would apply, on the day immediately before the day the proposed by-law would come into force, to the area to which the proposed by-law would apply,
2. if a by-law is not currently in force, the non-residential rate set out in the most recent by-law per square foot that would have applied, on the day that the by-law expired, to the area to which the proposed by-law would apply, or
3. zero if a by-law has never applied to the area to which the proposed by-law would apply, and

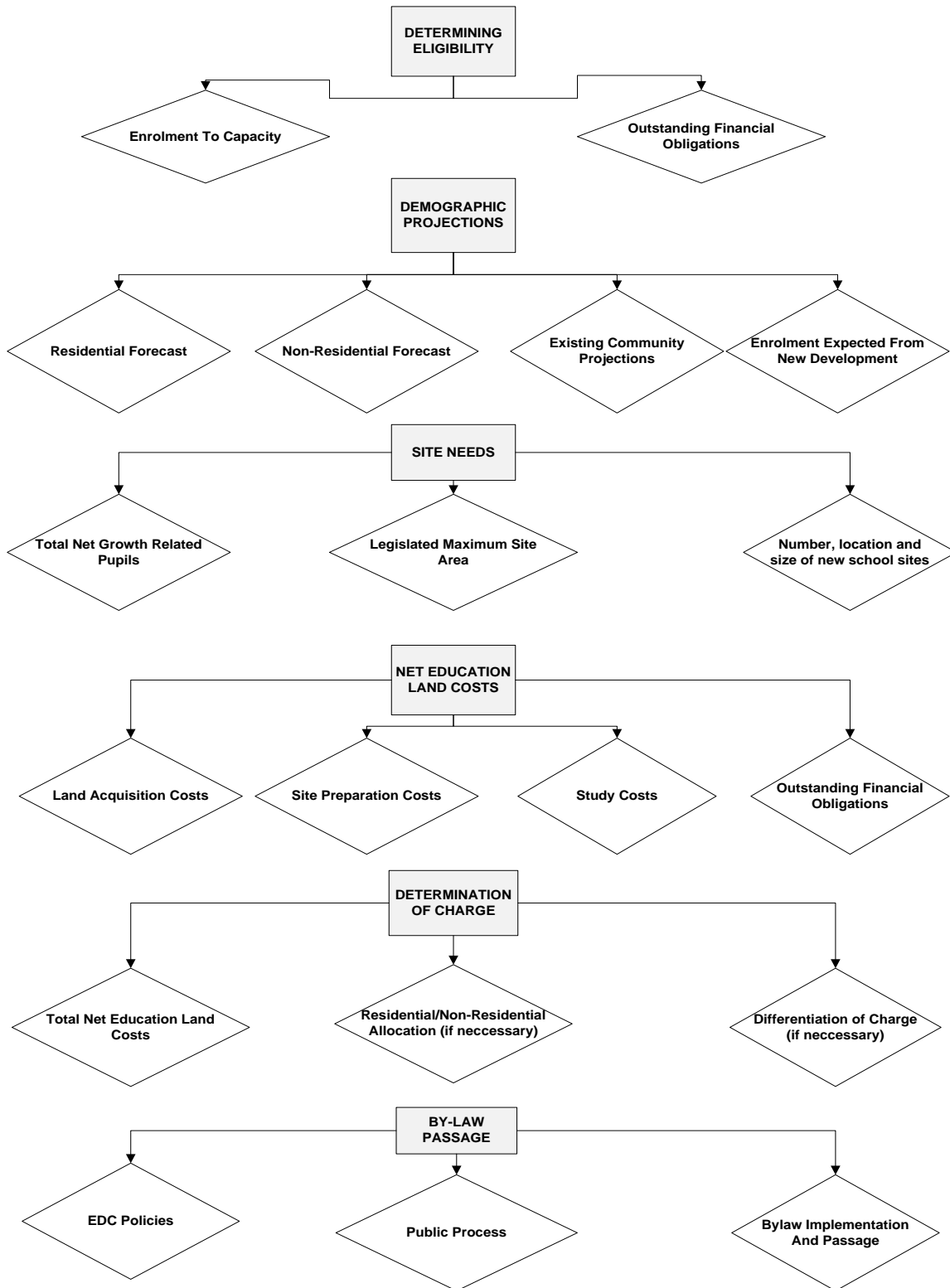
ii. In respect of the second year of the by-law and each subsequent year, if applicable, take the greater of,

A. the product of 1.05 and the non-residential rate determined under subparagraph 11 ii in respect of the previous year of the by-law, and

B. the sum of \$0.10 and the non-residential rate determined under subparagraph 11 ii in respect of the previous year of the by-law. O. Reg. 438/18, s. 1; O. Reg. 55/19, s. 1; O. Reg. 371/19, s. 2 (1-6).



EDC Process and Methodology





Chapter 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 for the Municipality of Clarington.

4.1 The Residential & Non-Residential Growth Forecast

4.1.1 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 residential units in the EDC growth 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-density (apartments) allocations. O. Reg. 20/98 s. 7 (1) states that a board shall "estimate the number of new dwelling units in the area in which charges are to be imposed for each of the years, for a period chosen by the board of up to 15 years, immediately following the day the board intends to have the by-law come into force."

Housing development and occupancy patterns have changed significantly over the last decade. Housing developments are offering more choice in terms of density, like singles, townhouses and apartments, as well as developments that cater to specific lifestyles or age groups (retirement residences). Policy changes, such as the *Places to Grow* initiative by the provincial government, mandate that future developments will have more units on less land, increasing the likelihood of more urban type developments and infilling projects in the future. The combination of new initiatives,



societal shifts in housing and changes in the economy pose unique challenges for municipalities and school boards to develop long-term population and housing projections.

The development projections contained in this study are derived from recently drafted growth forecasts completed for the Municipality of Clarington, as part of its development charge background study, that incorporate local residential and employment targets. In addition, supplementary data regarding servicing and land supply data were reviewed. The forecast information may be supplemented with other relevant data garnered from historical building permit issuance, small area development plans and prior conversations or meetings with local planning departments.

According to information from municipal building permit data, the Municipality of Clarington has averaged approximately 875 new permits for residential construction from 2014 to 2018. Residential building activity in the Municipality of Clarington has fluctuated over the last five years, ranging from a low of 657 in 2014 to a high of 995 permits in 2016 (range of 338 units). Since this peak in 2016, building permit issuance has slightly decreased to 974 in 2017 and 810 in 2018.

Table 4.1: Municipality of Clarington Historical Building Permit Issuance

Year	Area	Total
2014	Municipality of Clarington	657
2015	Municipality of Clarington	932
2016	Municipality of Clarington	995
2017	Municipality of Clarington	974
2018	Municipality of Clarington	810
2014-2018 Municipality of Clarington		4,368
Average		874

The Municipality's growth forecasts project moderate growth over the next few decades with an average of approximately 1,227 new dwelling units per year from 2020/21 to 2034/35 (15-year EDC forecast term). A slight shift in future development is expected to occur in the type of units being built. According to building permits reported by the Municipality between 2014 and 2018, approximately 65% of all permits were for low-



density type units (singles/semis), 19% for medium-density type units, and 16% for high-density type units, totalling 4,368 permits.

Table 4.2: Residential Forecast

Municipality of Clarington Residential Forecast		
2020/21 - 2034/35		
	# of Units	% By Density
Low Density (Singles/Semis)	11,177	61%
Medium Density (Townhouses)	3,754	20%
High Density (Apartments)	3,475	19%
<i>Total</i>	18,406	100%

The final growth forecast for the Municipality of Clarington EDC by-laws (for both the KPRDSB and the PVNCCDSB) is based on the aforementioned data. A total of **18,406** new units are forecast to be built over the next 15 years. Of these new units, 61% are estimated to be low density, 20% medium density and 19% high density. While the forecast averages **1,227** units for the 15-year EDC term, it is expected to increase gradually over time. The first five years of the forecast averages approximately 1,107 units per year. Between years 5 and 10, the forecast is expected to average 1,270 new units per year and between years 10 and 15 the forecast is expected to average 1,304 new units per year. Forecasts for both Boards by elementary review area and density type can be found as part of the Ministry Forms package in Appendix A (Form B).

In order to account for intensification of units, which are exempt from EDCs, 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 (e.g. transforming an existing single-family home into duplex/apartment type units). The overall forecast was reduced by approximately 2% to estimate the number of exempt units and resulted in a projection of 17,946 net new units.

4.1.2 Non-residential

The non-residential growth forecast provides a basis for calculating a non-residential EDC, should boards elect to impose such a charge.



O. Reg. 20/98 s. 7 (11), states, “If the charges are to be imposed on non-residential development, the board shall determine the charges, which shall be expressed as a rate to be applied to the board-determined GFA of the development and shall satisfy the following requirements:

- i. The rate shall be the same throughout the area in which charges are to be imposed under the by-law.
- ii. The rate shall be a rate determined such that it does not exceed the maximum rate, which is determined for each year of the proposed by-law by taking the lesser of,
 - A. the rate that, if applied over the period referred to in paragraph 1 to the estimated non-residential development in the area to which the by-law would apply and for which charges may be imposed, would not exceed the percentage of the forecasted growth-related net education land cost that is to be funded by charges on non-residential development, and
 - B. the rate determined under paragraph 12.

The non-residential forecasts contained in this report are projections of GFA and have been derived from the same sources as the residential forecasts.

The non-residential forecast for the Municipality of Clarington totals 5,251,020 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. In addition, further exemptions were added to the legislation in the Fall of 2019 which are outlined in the Boards’ new EDC By-laws. Utilizing historical Statistics Canada data on non-residential construction by type, 1,276,194 (approximately 24%), square feet were exempt from this forecast and the total “net” new non-residential forecast totals 3,974,826 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 enrolments of the existing population only. 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, hence the necessity of examining enrolment projections utilizing the two separate components.

Enrolment projections have been prepared for each review area within the Municipality of Clarington. The existing community projections have been prepared for each of the Boards' schools contained in the EDC analysis. The projections of enrolment from new housing growth are provided on a review area basis only.

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 projection: 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 unreliable. 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 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 forecast for the EDC. The enrolment projection methodology focuses on the relationships between demographic trends and



actual historical enrolment of the Boards. 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 Boards' jurisdictions 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 assists in providing perspective and direction when determining future assumptions for the projections.

The table on the following page depicts the demographic trends for the Municipality of Clarington. The total population of the Municipality of Clarington grew by approximately 11.5% between 2001 and 2006. In comparison, the population of Ontario grew by 6.6%, while Canada grew by 5.4% over that same time period. Growth in Clarington slowed slightly in the latter half of the decade, with a population increase of 8.6% between 2006 and 2011. This increase was nevertheless still greater than the provincial and national rates during this period. More recently, the Municipality has continued to grow, with a population increase of 8.8% between 2011 and 2016, compared to 4.6% provincially and 5.0% nationally.

The elementary school-aged population (4-13 years) is especially important from a school board's perspective – the size of this cohort fell by 3.2% from 2001 to 2006, and again by 10.1% from 2006 to 2011. This age cohort has since rebounded somewhat, increasing by 4.4% between 2011 and 2016. The overall declines resulted in an absolute decrease of 1,145 from 2001 to 2016. The secondary school-aged population (14-18) exhibited the reverse trend – it increased by 26.4% from 2001 to 2006, then again by 7.7% from 2006 to 2011, before eventually declined by 11.8% between 2011 to 2016. This amounts to a net increase of 1,010 between 2001 and 2016.

In addition to the school-aged populations that are examined, the pre-school-aged population and the number of females aged 25-44 are also excellent indicators of school-aged population trends, especially in the short to mid-term. The pre-school population will be entering the school system in the next few years, and females between 25 and 44 years of age are said to be in their prime child-bearing years. Examining these groups can provide insight into future births and populations of school-aged children. The pre-school-aged population in Clarington declined by 6.3% from



2001 to 2006, but it has since been growing. The number of children in this cohort increased by 5.6% between 2006 and 2011, and then by 13.9% in the 2011/16 period. Meanwhile, the number of females aged 25-44 remained largely steady from 2001 to 2006, increasing by only 0.8%. It then decreased by 3.8% in the 2006 to 2011 period, and rebounded between 2011 and 2016, growing by 7.4%.

Table 4.3: Municipality of Clarington Demographic Profile, 2001-2016

Population Data	2001 Census	2006 Census	2011 Census	2016 Census
Total Population	69,825	77,850	84,570	91,990
Pre-School Population (0-3)	3,900	3,655	3,860	4,395
Elementary School Population (4-13)	12,565	12,165	10,935	11,420
Secondary School Population (14-18)	5,060	6,395	6,885	6,070
Population Over 18 Years of Age	48,300	55,635	62,890	70,105
<i>Females Aged 25-44</i>	11,845	11,935	11,480	12,330

*Derived by Watson & Associates Economists Ltd. 2018, using Statistics Canada Census DA level Single Year of Age data.

Table 4.4: Municipality of Clarington Population Change, 2001-2016

Population Data	2001-2006		2006-2011		2011-2016	
	Abs. Change	% Change	Abs. Change	% Change	Abs. Change	% Change
Total Population	8,025	11.5%	6,720	8.6%	7,420	8.8%
Pre-School Population (0-3)	-245	-6.3%	205	5.6%	535	13.9%
Elementary School Population (4-13)	-400	-3.2%	-1,230	-10.1%	485	4.4%
Secondary School Population (14-18)	1,335	26.4%	490	7.7%	-815	-11.8%
Population Over 18 Years of Age	7,335	15.2%	7,255	13.0%	7,215	11.5%
<i>Females Aged 25-44</i>	90	0.8%	-455	-3.8%	850	7.4%

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.
- 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 difficult components of the enrolment forecast is predicting entry year enrolment for the junior kindergarten (JK) grade. Much of the overall projection relies on the assumptions made regarding 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 board's 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. Table 4.5 depicts an example of JK/Elementary participation rates between 2006 and 2016.

Table 4.5: An Example of Junior Kindergarten/Elementary Participation Rates (2006 to 2016)

Single Year of Age	2006	2011	2016
0	286	261	274
1	317	291	274
2	316	296	290
3	315	355	297
4	340	288	285
5	362	328	305
6	363	391	358
7	356	350	374
8	324	372	387
9	321	364	393
10	327	378	334
11	388	365	448
12	336	350	409
13	346	323	384
JK HEADCOUNT ENROLMENT	172	150	145
ELEMENTARY ENROLMENT	1,567	1,591	1,760
JK PARTICIPATION	51%	52%	51%
ELEMENTARY PARTICIPATION	45%	45%	48%

At this stage of the projections, each school in a review area will have a projected number of JKs 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 senior kindergarten (SK) students to JK students is often higher in the more rural areas and an indication that more students routinely enter the SK grade than would be expected, given the JK count from the previous year. Programs, such as French Immersion, can also have a significant impact on grade to grade retention. Table 4.6 provides a generic example of retention rate calculations based on historical enrolment.



Table 4.6: Retention Rate Example

				Historical					
				2011/ 2012	2012/ 2013	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017
Years			Grade						
5	4	2	JK	1,484	1,562	1,539	1,559	1,605	1,730
111%	112%	110%	SK	1,720	1,611	1,745	1,750	1,696	1,797
110%	111%	112%	1	1,613	1,859	1,787	1,919	1,929	1,915
104%	103%	102%	2	1,847	1,682	1,949	1,866	1,947	1,994
104%	104%	104%	3	1,982	1,911	1,765	2,016	1,934	2,047
103%	103%	103%	4	1,971	2,004	1,953	1,846	2,067	1,990
103%	103%	103%	5	2,119	2,058	2,082	2,011	1,895	2,128
102%	102%	103%	6	2,151	2,145	2,093	2,123	2,051	1,953
101%	101%	102%	7	2,184	2,144	2,174	2,114	2,148	2,093
101%	102%	102%	8	2,120	2,210	2,194	2,178	2,145	2,193

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 considering 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/board directions.

The other factor involved in projecting the entry year grade (grade 9) for secondary schools involves the concept of open access. In Ontario, students are permitted to attend the secondary school of their choice, regardless of religious requirements and 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 being 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 four-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 three-year average of grade 12 retention rates (putting greater emphasis on the last year or two) as well as input from the School Boards on their experiences and expected future trends or initiatives.

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 considerations such as how enrolment changes compare with the changes in the school-aged populations in 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 ratio of senior to junior elementary enrolment for the KPRDSB in Clarington has been steadily declining. The Grade Structure Ratio (GSR) was 1.27 based on 2006/07 enrolment, it was 1.11 in 2011/12 and decreased further in 2016/17 to 0.98. Table 4.7 outlines historical enrolment and historical grade ratios for the KPRDSB.

Table 4.7: Municipality of Clarington KPRDSB Total

GRADES	2006/ 2007	2011/ 2012	2016/ 2017
JK	702	658	774
SK	694	702	783
1	735	748	752
2	776	768	802
3	788	697	797
4	798	783	729
5	885	766	753
6	918	750	749
7	905	783	764
8	878	810	746
SE	0	18	29
ALT/OTH	168	0	0
TOTAL	8,245	7,483	7,678
RATIO	1.27	1.11	0.98

Table 4.8 depicts the historical GSR within Clarington for the PVNCCDSB. The ratio of senior to junior elementary enrolment based on 2006/07 enrolment was 1.47, and 1.30 based on 2011/12 enrolment. More recently, the GSR has decreased further to approximately 0.99 in 2016/17.



Table 4.8: Municipality of Clarington PVNCCDSB Total

GRADES	2006/ 2007	2011/ 2012	2016/ 2017
JK	222	290	320
SK	293	251	302
1	254	244	363
2	320	297	320
3	349	265	349
4	318	250	328
5	355	330	327
6	351	289	284
7	362	338	355
8	413	390	336
SE	11	11	0
ALT/OTH	0	0	0
TOTAL	3,246	2,955	3,284
RATIO	1.47	1.30	0.99

The Impact of Enrolment Share

Board enrolment share refers to the share or percentage of total enrolment a board receives between itself and its coterminous 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.

Table 4.9 measures the historical elementary enrolment for schools of the KPRDSB and the PVNCCDSB within the Municipality of Clarington. Municipal-wide, the PVNCCDSB has had a slightly increasing share of enrolment over the past decade – it remained steady at 28% for both 2006/07 and 2011/12 and saw an increase to 30% in 2016/17. The KPRDSB share exhibited the reverse trend, remaining stable at 72% in 2006/07 and 2011/12, and falling to 70% in 2016/17.



Table 4.9: Elementary Historical Enrolment (Clarington)

ELEMENTARY PANEL			
SCHOOL BOARD	2006/07	2011/12	2016/17
PVNCCDSB TOTAL	3,246	2,955	3,284
KPRDSB TOTAL	8,245	7,483	7,678
TOTAL OF BOTH BOARDS	11,491	10,438	10,962
PVNCCDSB SHARE	28%	28%	30%
KPRDSB SHARE	72%	72%	70%

The secondary panel enrolment share saw more significant changes for the schools in the Municipality of Clarington during this period. PVNCCDSB saw its share of secondary enrolment increase from 29% in 2006/07 to 31% and 38% in 2011/12 and 2016/17, respectively. Meanwhile, KPRDSB saw its share decrease from 71% in 2006/07 to 69% in 2011/12, falling further to 62% in 2016/17.

Table 4.10: Secondary Historical Enrolment (Clarington)

SECONDARY PANEL			
SCHOOL BOARD	2006/07	2011/12	2016/17
PVNCCDSB TOTAL	1,664	1,856	1,775
KPRDSB TOTAL	4,083	4,168	2,946
TOTAL OF BOTH BOARDS	5,747	6,024	4,721
PVNCCDSB SHARE	29%	31%	38%
KPRDSB SHARE	71%	69%	62%

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 by Statistics Canada. The Census data provides information with respect to the number of pre-school-aged and school-aged children that are currently living in certain types and ages of dwelling units. For example, the data can provide the number of children aged between 4 and 13 years who live in single detached dwellings that are between one and five 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 EDC jurisdiction. It is important to note that pupil yields, and trends can vary significantly from area to area in a board's jurisdiction. Factors were 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 each board.

For the KPRDSB, the total yields for the elementary panel in Clarington range between 0.21 in East Clarington-Newcastle to 0.23 in the remainder of Clarington (Courtice/Bowmanville/Northwest Clarington) (Table 4.11). Comparably, on the secondary panel, Clarington has a total yield of 0.08. The PVNCCDSB's total yields (Table 4.12) for the elementary panel range between 0.063 in Clarington (Newcastle), to 0.099 in Clarington (Bowmanville). Secondary yields are at 0.05 for all of Clarington.

Figure 5 is a flow chart outlining the process of projecting enrolment from new development.



Table 4.11: Kawartha Pine Ridge DSB – Growth-Related Pupil Yields

Table 4.11.1: KPRDSB – Elementary Growth-Related Pupil Yields

Form E – Growth-Related Pupils – Elementary Panel

Municipality	Dwelling Unit Type	Elementary Pupil Yield
East Clarington - Newcastle	Low Density	0.257
	Medium Density	0.221
	High Density	0.050
	Total	0.213
Courtice	Low Density	0.268
	Medium Density	0.180
	High Density	0.041
	Total	0.226
Bowmanville/Northwest Clarington	Low Density	0.319
	Medium Density	0.181
	High Density	0.046
	Total	0.225

Table 4.11.2: KPRDSB – Secondary Growth-Related Pupil Yields

Form E – Growth-Related Pupils – Secondary Panel

Municipality	Dwelling Unit Type	Secondary Pupil Yield
Municipality of Clarington	Low Density	0.097
	Medium Density	0.087
	High Density	0.021
	Total	0.081



Table 4.12: Peterborough Victoria Northumberland and Clarington Catholic DSB – Growth-Related Pupil Yields

Table 4.12.1: PVNCCDSB – Elementary Growth-Related Pupil Yields

Table 4.12.2: PVNCCDSB – Secondary Growth-Related Pupil Yields

Form E – Growth-Related Pupils – Elementary Panel

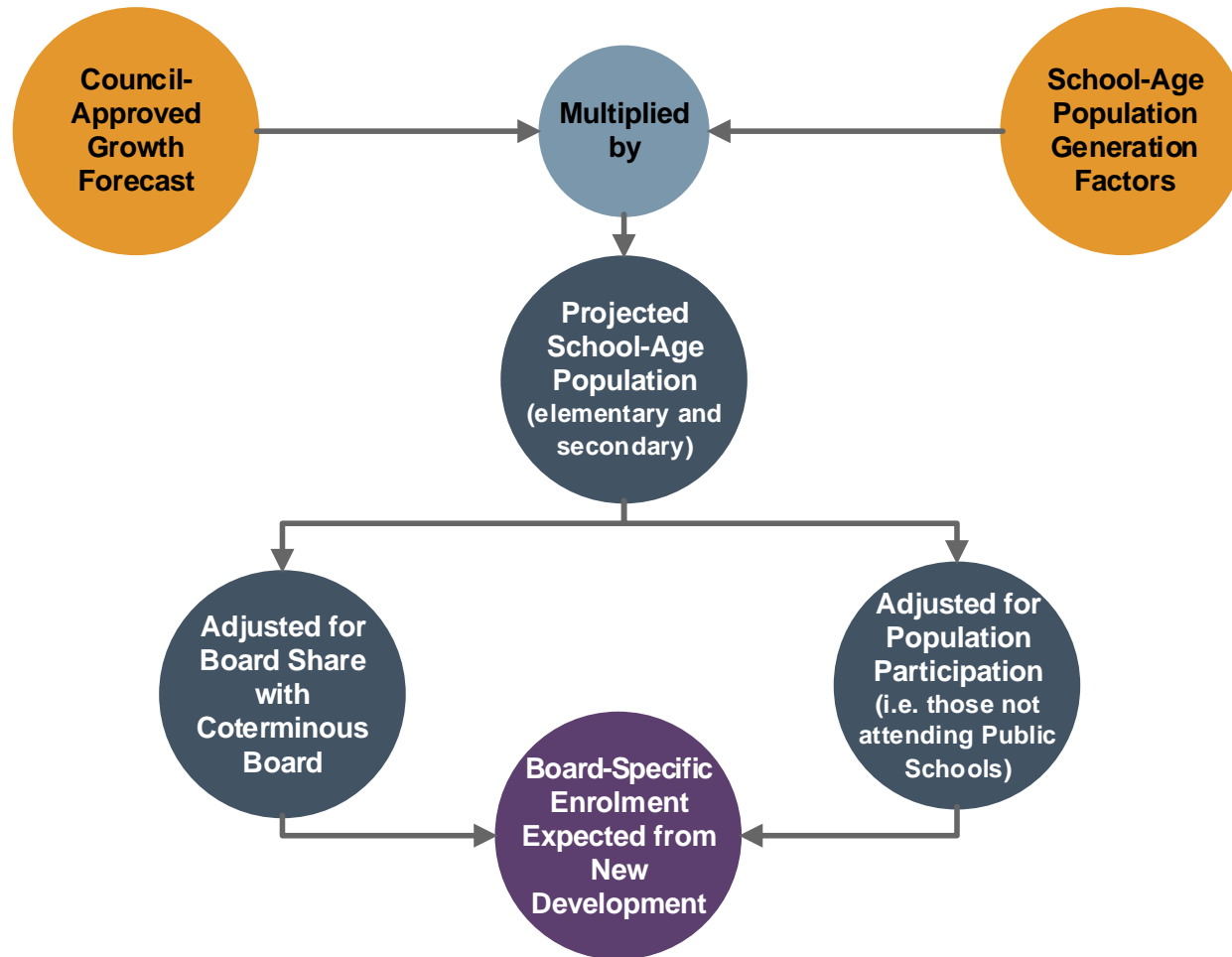
Form E – Growth-Related Pupils – Secondary Panel

Municipality	Dwelling Unit Type	Elementary Pupil Yield
Clarington (Newcastle)	Low Density	0.076
	Medium Density	0.074
	High Density	0.017
	Total	0.063
Clarington (Bowmanville)	Low Density	0.136
	Medium Density	0.086
	High Density	0.019
	Total	0.099
Clarington (Courtice)	Low Density	0.112
	Medium Density	0.093
	High Density	0.017
	Total	0.096

Municipality	Dwelling Unit Type	Secondary Pupil Yield
Municipality of Clarington	Low Density	0.056
	Medium Density	0.048
	High Density	0.012
	Total	0.046



Figure 5: Enrolment Expected from New Development





4.3 Summary of Projected Enrolment

The total EDC enrolment projections for the Municipality of Clarington indicate that by the end of the forecast period (2034/35), the KPRDSB will have a total elementary enrolment of 12,522. This represents a total increase of 4,117 or approximately 49% from 2019/20. On the secondary panel, enrolment is also expected to increase by about 59%, with 2019/20 enrolment of 2,901 anticipated to increase to 4,600 by the end of the 15-year forecast term.

The PVNCCDSB can expect total elementary enrolment in the Municipality of Clarington of 4,759 at the end of the forecast period, compared to the 2019/20 enrolment of 3,459, for a total increase of 1,299 pupils or 38%. On the secondary panel, enrolment is expected to increase from 1,754 in 2019/20 to 2,462 at the end of the EDC term, for a total increase of 708 pupils or approximately 40%.

A summary of the projected enrolment by Board, review area and panel can be found on the following pages in Table 4.13 and Table 4.14.



Table 4.13: Kawartha Pine Ridge DSB Enrolment Projections

KPRDSB Elementary Review Areas

Review Area	Year 1 2020/21	Year 5 2024/25	Year 10 2029/30	Year 15 2034/35
ERA01	1,162	1,388	1,766	2,115
ERA02	2,441	2,690	3,057	3,334
ERA03	5,028	5,655	6,414	7,073
Total	8,631	9,733	11,237	12,522

KPRDSB Secondary Review Areas

Review Area	Year 1 2020/21	Year 5 2024/25	Year 10 2029/30	Year 15 2034/35
SRA01	2,905	3,370	4,093	4,600
Total	2,905	3,370	4,093	4,600

Table 4.14: Peterborough Victoria Northumberland and Clarington Catholic DSB Enrolment Projections

PVNCCDSB Elementary Review Areas

Review Area	Year 1 2020/21	Year 5 2024/25	Year 10 2029/30	Year 15 2034/35
ERA01	509	520	595	688
ERA02	1,875	1,977	2,262	2,526
ERA03	1,129	1,232	1,440	1,545
TOTAL	3,513	3,729	4,297	4,759

PVNCCDSB Secondary Review Areas

Review Area	Year 1 2020/21	Year 5 2024/25	Year 10 2029/30	Year 15 2034/35
SRA01	1,837	2,049	2,201	2,462
TOTAL	1,837	2,049	2,201	2,462



Chapter 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 Forecasts

Municipality of Clarington	2020/21-2034/35
TOTAL PROJECTED UNITS	18,406
TOTAL NET NEW UNITS	17,946

Non-Residential Unit Forecasts

Municipality of Clarington	2020/21-2034/35
TOTAL PROJECTED UNITS	5,251,020
TOTAL NET GFA	3,974,826

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 each 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 and can be found in Table 5.1 and Table 5.2.



The KPRDSB's projections forecast a total of 3,965 elementary net growth-related pupils and 1,246 secondary pupils in the Municipality of Clarington.

Comparably, the PVNCCDSB enrolment projections predict 1,260 net growth-related pupils on the elementary panel and 602 on the secondary panel in the Municipality of Clarington.



Table 5.1: KPRDSB EDC Submission 2019 – Municipality of Clarington, Form E Growth-Related Pupils

Kawartha Pine Ridge District School Board
 Education Development Charges Submission 2020
 Form E - Growth Related Pupils - Elementary Panel

Kawartha Pine Ridge District School Board
 Education Development Charges Submission 2020
 Form E - Growth Related Pupils - Secondary Panel

Elementary Planning Area	Dwelling Unit Type	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils	Secondary Planning Area	Dwelling Unit Type	Net New Units	Secondary Pupil Yield	Secondary Growth-Related Pupils
East Clarington - Newcatle	Low Density	2,916	0.257	748	Clarington	Low Density	11,177	0.097	1,086
	Medium Density	431	0.221	95		Medium Density	3,294	0.087	288
	High Density	790	0.050	39		High Density	3,475	0.021	72
	Total	4,137	0.213	883		Total	17,946	0.081	1,446
Courtice	Low Density	3,120	0.268	836					
	Medium Density	548	0.180	99					
	High Density	563	0.041	23					
	Total	4,231	0.226	957					
Bowmanville/Northwest Clarington	Low Density	5,140	0.319	1,639					
	Medium Density	2,316	0.181	420					
	High Density	2,122	0.046	97					
	Total	9,578	0.225	2,156					
SUBTOTAL:				3,997	SUBTOTAL:				1,446
LESS: Available Pupil Places:				31	LESS: Available Pupil Places:				200
NET GROWTH RELATED PUPILS:				3,965	NET GROWTH RELATED PUPILS:				1,246



Table 5.2: PVNCCDSB EDC Submission 2019 – Municipality of Clarington, Form E Growth-Related Pupils

Peterborough Victoria Northumberland and Clarington Catholic District School Board
 Education Development Charges Submission 2020
 Form E - Growth Related Pupils - Elementary Panel

Peterborough Victoria Northumberland and Clarington Catholic District School Board
 Education Development Charges Submission 2020
 Form E - Growth Related Pupils - Secondary Panel

Elementary Planning Area	Dwelling Unit Type	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils	Secondary Planning Area	Dwelling Unit Type	Net New Units	Secondary Pupil Yield	Secondary Growth-Related Pupils
Clarington (Newcastle)	Low Density	2,916	0.076	221	Clarington	Low Density	11,177	0.056	631
	Medium Density	547	0.074	40		Medium Density	3,294	0.048	159
	High Density	896	0.017	15		High Density	3,475	0.012	41
	Total	4,359	0.063	277		Total	17,946	0.046	831
Clarington (Bowmanville)	Low Density	5,239	0.136	712					
	Medium Density	2,200	0.086	189					
	High Density	2,016	0.019	39					
	Total	9,455	0.099	941					
Clarington (Courtice)	Low Density	3,021	0.112	337					
	Medium Density	548	0.093	51					
	High Density	563	0.017	10					
	Total	4,132	0.096	398					
SUBTOTAL:				1,615	SUBTOTAL:				831
LESS: Available Pupil Places:				355	LESS: Available Pupil Places:				229
NET GROWTH RELATED PUPILS:				1,260	NET GROWTH RELATED PUPILS:				602



5.2 Net Education Land Costs

The enrolment projections, the Boards' long-term accommodation plans, conversations with Board staff and the EDC analyses ultimately determine the number of EDC-eligible sites that 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, section 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) of the Education Act, 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 built on the land to provide pupil accommodation.
3. Costs to prepare and distribute EDC background studies.
4. Interest on money borrowed to pay for costs described in paragraphs 1 and 2.
5. Costs to undertake studies in connection with an acquisition referred to in paragraph 1.



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 school sites required to provide pupil places for the number of new school pupils determined under paragraph 3.4.”

To determine the costs of land acquisition, both the KPRDSB and the PVNCCDSB retained the appraisal firm of Cushman & Wakefield. The appraisers were responsible for providing a land value per acre for each EDC-eligible site identified in the analysis. In addition, the appraisers were asked to provide an annual land escalation factor (for five years) to apply to the current land values.

The following approach to land valuation was undertaken by the appraisers:

The acreage rates for each site/district have been based on an examination of historic acquisition costs, pending acquisition agreements and options, and available sales data. The information regarding the sites has been provided by the Boards and has been relied upon as being accurate.

In addition, the values assume that the sites are zoned and serviced for residential development, notwithstanding the fact the many of the sites are still in the preliminary stages of planning – these “hypothetical” values are intended to capture the cost of land at the time the Board will be purchasing the sites to be used as schools.

In undertaking the appraisals, the two most common approaches to the valuation of development land were utilized and are summarized as follows:

- a) the **Direct Comparison Approach** which involves comparing or contrasting the recent sale, listing or optioned prices of comparable properties to the subject and adjusting for any significant differences between them; and,
- b) the **Land Residual Approach** (or Development Approach) which estimates land value based on determining selling prices of serviced lots and considers infrastructure costs and appropriate returns, rendering a ‘residual’ land value component.

The strengths underlying the Land Residual Approach are that it more accurately reflects the specific development parameters of a site, while its



weaknesses relate to the preliminary nature of planning and engineering information available.

The strengths underlying the Direct Comparison Approach are that it more accurately reflects market attitudes to development land, while its weaknesses relate to the specifics of the subject properties, particularly those that are draft plan approved. For all the subject properties, except where noted, both approaches have been utilized.

The effective date of the appraisals is March 1, 2020.

The tables on the following page set out the estimated EDC-eligible sites that the Boards will require in the 15-year analysis term and their appraised land values on per acre basis. These values were calculated in 2020 and do not include escalation, site improvements, land transfer taxes, HST (net of rebate) or other associated acquisition costs. The values used in the EDC (on a review area basis) are an average of the appraised sites.

Kawartha Pine Ridge District School Board (KPRDSB)
Sites

ELEMENTARY PANEL	
ERA01 Site #1 (Owned)	\$0
ERA01 Site #2	\$786,667
ERA02 Site #1	\$900,000
ERA02 Site #2	\$900,000
ERA03 Site #1 (Owned)	\$0
ERA03 Site #2	\$843,333
ERA03 Site #3	\$843,333
ERA03 Site #4	\$843,333
SECONDARY PANEL	
SRA01 (Owned)	\$0

Peterborough Victoria Northumberland and Clarington
Catholic District School Board (PVNCCDSB) Sites

ELEMENTARY PANEL	
ERA01 Site #1	\$786,667
ERA02 Site #1	\$843,333
ERA02 Site #2	\$843,333
ERA03 Site #1	\$900,000
SECONDARY PANEL	
SRA01	\$843,333



Land Escalation Over the Forecast Period

As previously mentioned, the appraiser's report estimates an annual land escalation rate to be applied to the acreage values in order to sustain the likely site acquisition costs over the next five 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 Boards takes place on a very local level, with Boards entering negotiations with developers on a site-specific basis

Having regard for all the above, the appraisers concluded escalation factors of 4% per annum for the first year through to the final year of the by-law are reasonable for the purposes of projecting the land values over the five-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.

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;
- Site option agreements; and
- Land transfer taxes.



A figure of \$82,147 per acre for both KPRDSB and PVNCCDSB was used in the study for site preparation costs. The figure used in this study is consistent with the figure used in the Boards' 2015 EDC report and has been escalated to reflect 2020 costs. Using historical construction cost indices, an escalation factor of 3.1% per annum was derived and 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 over **\$42.5** million for the KPRDSB in the Municipality of Clarington. The PVNCCDSB is projected to incur total education land costs of almost **\$24** million over the 15-year term of the proposed by-law in the Municipality of Clarington.

5.3 Reconciliation of the EDC Reserve Fund

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 EDC financial obligations that have been incurred by the board under a previous by law 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 reserve fund analysis summarizes the EDC collections (both actual and estimated) as well as the EDC costs that have been expended (both actual and estimated) and the estimated EDC reserve fund balance. It is based on the Ministry of Education Appendix D1 and D2 Forms that are prepared and submitted to the Ministry by all school boards with EDC by-laws in place. The balance from the most recent Appendix D1/D2 is used as the base point. The EDC reserve fund must also include certain estimates respecting revenues and expenditures to account for the most recent actual balance and the balance estimated to the new EDC by-law date.

Incorporating actual collections and expenditures since 2015 as well as estimates to the proposed new by-law inception date, the new reserve fund balance for KPRDSB is a deficit and estimated at **-\$4,172,758** in the Municipality of Clarington. For PVNCC, the new reserve fund balance is a surplus and estimated at **\$1,501,266**.

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 existing EDC by-laws of both School Boards are based on an 90% residential charge/ 10% non-residential charge and the EDCs are a uniform rate across all types of development. The proposed charge in this background study is premised on the same assumptions. 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 90%) are divided over the net new units from the dwelling forecast to determine a final EDC rate per dwelling unit. The remaining 10% were apportioned to non-residential development and are divided over the net gross floor area.

The net education land costs for the residential portion of KPRDSB’s by-law are estimated to be **\$38,452,201** and the number of net new units in the EDC forecast is projected to be **17,946** resulting in a new proposed or ‘maximum’ rate of **\$2,143** per



dwelling unit. The non-residential portion of KPRDSB's by-law are estimated to be **\$4,272,467** and the number of net new GFA in the EDC forecast is projected to be **3,974,826** resulting in a new proposed or 'maximum' rate of **\$1.07** per square foot.

The net education land costs for the residential portion of PVNCCDSB's by-law are estimated to be **\$21,570,565** and the number of net new units in the EDC forecast is projected to be **17,946** resulting in a new proposed or 'maximum' rate of **\$1,202** per dwelling unit. The non-residential portion of PVNCCDSB's by-law are estimated to be **\$2,396,729** and the number of net new GFA in the EDC forecast is projected to be **3,974,826** resulting in a new proposed or 'maximum' rate of **\$0.60** per square foot.

Tables for the proposed new 'maximum' rates, shown below, outline the total growth-related net education land costs, the net new units and the final proposed new EDC 'maximum' rates.

KPRDSB – Municipality of Clarington EDC
Calculation of Uniform 90% Residential

Residential Growth-Related Net Education Land Costs	\$38,452,201
Net New Dwelling Units (Form C)	17,946
Uniform Residential EDC Per Dwelling Unit	\$2,143

KPRDSB – Municipality of Clarington EDC
Calculation of Uniform 10% Non-Residential

Non-Residential Growth-Related Net Education Land Costs	\$4,272,467
Net New Dwelling Units (Form D)	3,974,826
Uniform Non-Residential EDC Per Square Foot of GFA	\$1.07

PVNCCDSB – Municipality of Clarington EDC
Calculation of Uniform 90% Residential

Residential Growth-Related Net Education Land Costs	\$21,570,565
Net New Dwelling Units (Form C)	17,946
Uniform Residential EDC Per Dwelling Unit	\$1,202



PVNCCDSB – Municipality of Clarington EDC
Calculation of Uniform 10% Non-Residential

Non-Residential Growth-Related Net Education Land Costs	\$2,396,729
Net New Dwelling Units (Form D)	3,974,826
Uniform Non-Residential EDC Per Square Foot of GFA	\$0.60

EDC Rate Phase-In

As described earlier in the report, the final step in the EDC calculation is to determine the permitted phase-in of EDC rates. The existing in-force EDC rates for the KPRDSB are **\$1,028** per residential unit and **\$0.24** per square foot of Gross Floor Area. This means that their new proposed residential EDC rate can increase by **\$300** over the existing rate and upon passage of a new by-law would equal **\$1,328** per unit. It would then increase by a further **\$300** each year and the rate in year 2 of the by-law would be **\$1,628**, in year 3, **\$1,928** and then in year 4 the rate would hit the maximum of **\$2,143** per unit (new proposed rate). For the non-residential rate, the new proposed phased-in rate would increase by a maximum of **\$0.10** over the exiting in-force rate to **\$0.34** per square foot of GFA. In year 2 of the by-law the non-residential rate would increase by a further **\$0.10** to **\$0.44**, then **\$0.54** in year 3, **\$0.64** in year 4 and finally **\$0.74** in year 5.

The existing in-force EDC rates for the PVNCCDSB are **\$710** per residential unit and **\$0.16** per square foot of Gross Floor Area. As described above, the residential EDC rate can increase by **\$300** over the existing rate and upon passage of a new by-law would equal **\$1,010** per unit. In year 2 of the by-law, the rate would hit the maximum of **\$1,202** per unit (new proposed rate). The new proposed phased-in rate for non-residential would increase by the maximum of **\$0.10** over the exiting in-force rate to **\$0.26** per square foot of GFA. In year 2 of the by-law the non-residential rate would increase by a further **\$0.10** to **\$0.36**, then **\$0.46** in year 3, **\$0.56** in year 4 and finally the maximum of **\$0.60** (new proposed rate) in year 5.

The tables on the following page provide a summary of the existing EDC rates, the proposed phase-in of rates and the new maximum rate.



KPRDSB							
Type of Development	2015 EDC RATE	Year 1	Year 2	Year 3	Year 4	Year 5	MAXIMUM RATE
Residential	\$ 1,028	\$ 1,328	\$ 1,628	\$ 1,928	\$ 2,143	\$ 2,143	\$ 2,143
Non-Residential	\$ 0.24	\$ 0.34	\$ 0.44	\$ 0.54	\$ 0.64	\$ 0.74	\$ 1.07

PVNCCDSB							
Type of Development	2015 EDC RATE	Year 1	Year 2	Year 3	Year 4	Year 5	MAXIMUM RATE
Residential	\$ 710	\$ 1,010	\$ 1,202	\$ 1,202	\$ 1,202	\$ 1,202	\$ 1,202
Non-Residential	\$ 0.16	\$ 0.26	\$ 0.36	\$ 0.46	\$ 0.56	\$ 0.60	\$ 0.60

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 – 0%, Yr.2 – 4%, Yr.3 – 4%, Yr.4 – 4%, Yr.5 – 4%
Site Preparation Escalation Rate	3.1% per annum
EDC Reserve Fund Interest Earnings	1.5%
Debt Terms (term/rate)	5 Years at 3.00%

Description of Cashflow

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



1. The first component deals with any debt the boards incur. The total debt issuance for any given year will be identified in Lines 1 or 2 of the analysis.
2. The second component deals with the actual expected collections through the imposition of the EDC incorporating the annual net new dwelling unit forecast and non-residential forecast (if available). Projected EDC collections by year can be found on Lines 4, 5 and 6 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 8 of the analysis and are escalated for up to a five-year period (term of the by-law).
- Site preparation/development costs are found on Line 9 of the cashflow and are escalated up to the time of site purchase.
- Study costs (Line 10) are based on actual and projected board data and are included for each expected subsequent by-law renewal (every five years).
- Long- and short-term financing costs (debt carrying costs) are found on Lines 11 and 12 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.

Cashflows for each School Board (and by-law) are included in Tables 5.3 and 5.4 on the following pages.



Table 5.3: KPRDSB 15-Year Cashflow
Municipality of Clarington EDC By-Law

Cash Flow Assumptions	
A. Reserve Fund Interest Rate	1.50%
B. Borrowing Rate	3.00%
C. Borrowing Term (Years)	5

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15
		2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030	2030/ 2031	2031/ 2032	2032/ 2033	2033/ 2034	2034/ 2035
Projected Revenues																
1	Long Term Financing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Short Term Financing	\$4,100,000	\$0	\$0	\$800,000	\$5,400,000	\$0	\$0	\$3,000,000	\$2,700,000	\$0	\$3,400,000	\$3,700,000	\$0	\$0	\$0
3	<i>Subtotal (1 through 2)</i>	<i>\$4,100,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$800,000</i>	<i>\$5,400,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$3,000,000</i>	<i>\$2,700,000</i>	<i>\$0</i>	<i>\$3,400,000</i>	<i>\$3,700,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
4	Education Development Charge Revenue (Res)	2,143	per unit	\$2,073,008	\$2,372,372	\$2,372,372	\$2,372,372	\$2,372,372	\$2,724,148	\$2,724,148	\$2,724,148	\$2,724,148	\$2,724,148	\$2,724,148	\$2,724,148	\$2,724,148
5	Education Development Charge Revenue (Non-Res)	1.07	per sq.ft	\$284,831	\$284,831	\$284,831	\$284,831	\$284,831	\$284,831	\$284,831	\$284,831	\$284,831	\$284,831	\$284,831	\$284,831	\$284,831
6	<i>Subtotal EDC Revenue (4 + 5)</i>	<i>\$2,357,839</i>	<i>\$2,657,203</i>	<i>\$2,657,203</i>	<i>\$2,657,203</i>	<i>\$2,657,203</i>	<i>\$2,657,203</i>	<i>\$3,008,979</i>	<i>\$3,008,979</i>	<i>\$3,008,979</i>	<i>\$3,008,979</i>	<i>\$3,008,979</i>	<i>\$3,008,979</i>	<i>\$3,008,979</i>	<i>\$3,008,979</i>	<i>\$3,008,979</i>
7	Total Revenue (3 + 6)	\$6,457,839	\$2,657,203	\$2,657,203	\$3,457,203	\$8,057,203	\$2,657,203	\$3,008,979	\$6,008,979	\$5,708,979	\$3,008,979	\$6,408,979	\$6,708,979	\$3,008,979	\$3,008,979	\$3,008,979
Education Development Charge Expenditures																
8	Site acquisition costs (Escalation Rates Included) ¹	\$0	\$0	\$0	\$5,691,810	\$6,317,236	\$0	\$0	\$6,156,261	\$3,280,028	\$0	\$5,148,475	\$4,255,254	\$0	\$0	\$0
9	Site preparation costs (Escalation Rates Included) ¹	\$2,214,026	\$0	\$0	\$539,862	\$556,496	\$0	\$0	\$609,539	\$358,881	\$0	\$558,345	\$445,744	\$0	\$0	\$0
10	Projected Future Study Costs	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
11	Long Term Debt Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Short Term Debt Costs	\$0	\$895,254	\$895,254	\$895,254	\$1,069,937	\$2,249,052	\$1,353,798	\$1,353,798	\$2,008,862	\$2,423,736	\$1,244,621	\$1,987,027	\$2,794,939	\$2,139,875	\$1,550,317
13	Total Expenditures (8 through 12)	\$2,214,026	\$895,254	\$895,254	\$7,126,926	\$8,043,669	\$2,249,052	\$1,353,798	\$8,119,598	\$5,647,771	\$2,523,736	\$6,951,441	\$6,688,025	\$2,794,939	\$2,139,875	\$1,650,317
Cashflow Analysis:																
14	Revenues Minus Expenditures (7 - 13)	\$4,243,813	\$1,761,950	\$1,761,950	-\$3,669,722	\$13,534	\$408,151	\$1,655,181	-\$2,110,619	\$61,208	\$485,243	-\$542,462	\$20,955	\$214,041	\$869,104	\$1,358,662
15	Opening Balance (previous year's closing balance)	-\$4,172,758	-\$4,172,758	\$71,055	\$1,860,500	\$3,676,787	\$7,171	\$21,016	\$435,605	\$2,122,148	\$11,702	\$74,004	\$567,636	\$25,552	\$47,205	\$265,165
16	<i>Sub total (14 + 15)</i>	<i>-\$4,172,758</i>	<i>\$71,055</i>	<i>\$1,833,005</i>	<i>\$3,622,450</i>	<i>\$7,065</i>	<i>\$20,705</i>	<i>\$429,167</i>	<i>\$2,090,786</i>	<i>\$11,529</i>	<i>\$72,910</i>	<i>\$559,247</i>	<i>\$25,174</i>	<i>\$46,507</i>	<i>\$261,246</i>	<i>\$1,134,269</i>
17	Interest Earnings	\$0	\$27,495	\$54,337	\$106	\$311	\$6438	\$31,362	\$173	\$1,094	\$8,389	\$378	\$698	\$3,919	\$17,014	\$37,649
18	Closing Balance (16 + 17)	-\$4,172,758	\$71,055	\$1,860,500	\$3,676,787	\$7,171	\$21,016	\$435,605	\$2,122,148	\$11,702	\$74,004	\$567,636	\$25,552	\$47,205	\$265,165	\$1,151,283

1 Land acquisition costs have been escalated by 4% compounded for the term of the bylaw.

Escalation rates for site preparation costs are applied to the date of acquisition and are escalated by 3.1% compounded annually.

Borrowing (Total of Line 3 and 4): \$23,100,000
Total Debt Payments: \$25,219,953
Outstanding Debt At End Of Forecast(15 years): \$2,358,229
Outstanding Debt Will Be Fully Funded In: 2036



Table 5.4: PVNCCDSB 15-Year Cashflow
Municipality of Clarington EDC By-Law

Cash Flow Assumptions	
A. Reserve Fund Interest Rate	1.50%
B. Borrowing Rate	3.00%
C. Borrowing Term (Years)	5

		Year 1 2020/ 2021	Year 2 2021/ 2022	Year 3 2022/ 2023	Year 4 2023/ 2024	Year 5 2024/ 2025	Year 6 2025/ 2026	Year 7 2026/ 2027	Year 8 2027/ 2028	Year 9 2028/ 2029	Year 10 2029/ 2030	Year 11 2030/ 2031	Year 12 2031/ 2032	Year 13 2032/ 2033	Year 14 2033/ 2034	Year 15 2034/ 2035
Projected Revenues																
1 Long Term Financing		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Short Term Financing		\$0	\$500,000	\$0	\$6,300,000	\$100,000	\$0	\$0	\$4,900,000	\$800,000	\$4,000,000	\$350,000	\$550,000	\$650,000	\$0	\$0
3 Subtotal (1 through 2)		\$0	\$500,000	\$0	\$6,300,000	\$100,000	\$0	\$0	\$4,900,000	\$800,000	\$4,000,000	\$350,000	\$550,000	\$650,000	\$0	\$0
4 Education Development Charge Revenue (Res)	1.202 per unit	\$1,162,897	\$1,330,832	\$1,330,832	\$1,330,832	\$1,330,832	\$1,330,832	\$1,528,168	\$1,528,168	\$1,528,168	\$1,528,168	\$1,528,168	\$1,528,168	\$1,528,168	\$1,528,168	\$1,528,168
5 Education Development Charge Revenue (Non-Res)	0.60 per sq.ft	\$159,782	\$159,782	\$159,782	\$159,782	\$159,782	\$159,782	\$159,782	\$159,782	\$159,782	\$159,782	\$159,782	\$159,782	\$159,782	\$159,782	\$159,782
6 Subtotal EDC Revenue (4 + 5)		\$1,322,679	\$1,490,614	\$1,490,614	\$1,490,614	\$1,490,614	\$1,490,614	\$1,687,950	\$1,687,950	\$1,687,950	\$1,687,950	\$1,687,950	\$1,687,950	\$1,687,950	\$1,687,950	\$1,687,950
7 Total Revenue (3 + 6)		\$1,322,679	\$1,990,614	\$1,490,614	\$7,790,614	\$1,590,614	\$1,490,614	\$1,687,950	\$6,587,950	\$2,487,950	\$5,687,950	\$2,037,950	\$2,237,950	\$2,337,950	\$1,687,950	\$1,687,950
Education Development Charge Expenditures																
8 Site acquisition costs (Escalation Rates Included) ¹		\$0	\$4,385,332	\$0	\$8,267,353	\$0	\$0	\$0	\$4,879,407	\$0	\$3,942,346	\$0	\$0	\$0	\$0	\$0
9 Site preparation costs (Escalation Rates Included) ¹		\$0	\$423,391	\$0	\$784,149	\$0	\$0	\$0	\$483,116	\$0	\$412,789	\$0	\$0	\$0	\$0	\$0
10 Projected Future Study Costs		\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000
11 Long Term Debt Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Short Term Debt Costs		\$0	\$0	\$109,177	\$109,177	\$1,484,811	\$1,506,647	\$1,506,647	\$1,397,469	\$2,467,407	\$1,266,457	\$2,118,039	\$2,194,463	\$2,314,558	\$1,386,552	\$1,211,868
13 Total Expenditures (8 through 12)		\$0	\$4,808,723	\$109,177	\$9,160,679	\$1,559,811	\$1,506,647	\$1,506,647	\$6,759,992	\$2,467,407	\$5,696,592	\$2,118,039	\$2,194,463	\$2,314,558	\$1,386,552	\$1,286,868
Cashflow Analysis:																
14 Revenues Minus Expenditures (7 - 13)		\$1,322,679	-\$2,818,109	\$1,381,436	-\$1,370,066	\$30,803	-\$16,033	\$181,303	-\$172,043	\$20,543	-\$8,642	-\$80,090	\$43,486	\$23,391	\$301,398	\$401,082
15 Opening Balance (previous year's closing balance)	\$1,501,266	\$1,501,266	\$2,823,945	\$5,924	\$1,408,170	\$38,676	\$70,521	\$55,305	\$240,157	\$69,136	\$91,024	\$83,618	\$3,581	\$47,773	\$72,231	\$379,233
16 Sub total (14 + 15)	\$1,501,266	\$2,823,945	\$5,836	\$1,387,360	\$38,104	\$69,479	\$54,488	\$236,608	\$68,114	\$89,679	\$82,382	\$3,528	\$47,067	\$71,164	\$373,629	\$780,315
17 Interest Earnings		\$0	\$88	\$20,810	\$572	\$1,042	\$817	\$3,549	\$1,022	\$1,345	\$1,236	\$53	\$706	\$1,067	\$5,604	\$11,705
18 Closing Balance (16 + 17)	\$1,501,266	\$2,823,945	\$5,924	\$1,408,170	\$38,676	\$70,521	\$55,305	\$240,157	\$69,136	\$91,024	\$83,618	\$3,581	\$47,773	\$72,231	\$379,233	\$792,020

1 Land acquisition costs have been escalated by 4% compounded for the term of the bylaw.

Escalation rates for site preparation costs are applied to the date of acquisition and are escalated by 3.1% compounded annually.

Borrowing (Total of Line 3 and 4):	\$18,150,000
Total Debt Payments:	\$19,815,677
Outstanding Debt At End Of Forecast(15 years):	\$742,406
Outstanding Debt Will Be Fully Funded In:	2037



Appendices



Appendix A

Education Development Charges Ministry of Education Forms Submission



Appendix A: Education Development Charges 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 each 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 five-year enrolment. If the average five-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.

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 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.



Kawartha Pine Ridge District School Board
Education Development Charge Forms Submission
Municipality of Clarington

Education Development Charges Submission 2020

Kawartha Pine Ridge District School Board

Proposed Date of By-Law Passage:	9-Jun-20
Date of Public Meeting #1:	5-May-20
Date of Public Meeting #2:	9-Jun-20

**Kawartha Pine Ridge District School Board
 Education Development Charges Submission 2020
 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						Elementary Average Projected Enrolment less Capacity
	Year 1 2020/ 2021	Year 2 2021/ 2022	Year 3 2022/ 2023	Year 4 2023/ 2024	Year 5 2024/ 2025	Average Projected Enrolment Over Five Years	
25,264.0	24,410	25,006	25,553	26,140	26,686	25,559	295

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 2020/ 2021	Year 2 2021/ 2022	Year 3 2022/ 2023	Year 4 2023/ 2024	Year 5 2024/ 2025	Average Projected Enrolment Over Five Years	
12,672.0	9,303	9,571	9,875	10,206	10,422	9,875	-2,797

A.2: EDC FINANCIAL OBLIGATIONS

Total Outstanding EDC Financial Obligations (Reserve Fund Balance):	-\$ 4,172,758
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**Kawartha Pine Ridge District School Board
Education Development Charges Submission 2020
Form C - Net New Dwelling Units - By-Law Summary**

Elementary Planning Review Areas	Number of Units
East Clarington - Newcatle	4,197
Courtice	4,308
Bowmanville/Northwest Clarington	9,901
Grand Total Gross New Units In By-Law Area	18,406
Less: Statutorily Exempt Units In By-Law Area	460
Total Net New Units In By-Law Area	17,946

**Kawartha Pine Ridge District School Board
Education Development Charges Submission 2020
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:	5,251,020
Less: Board-Determined Gross Floor Area From Exempt Development:	1,276,194
Net Estimated Board-Determined Gross Floor Area:	3,974,826

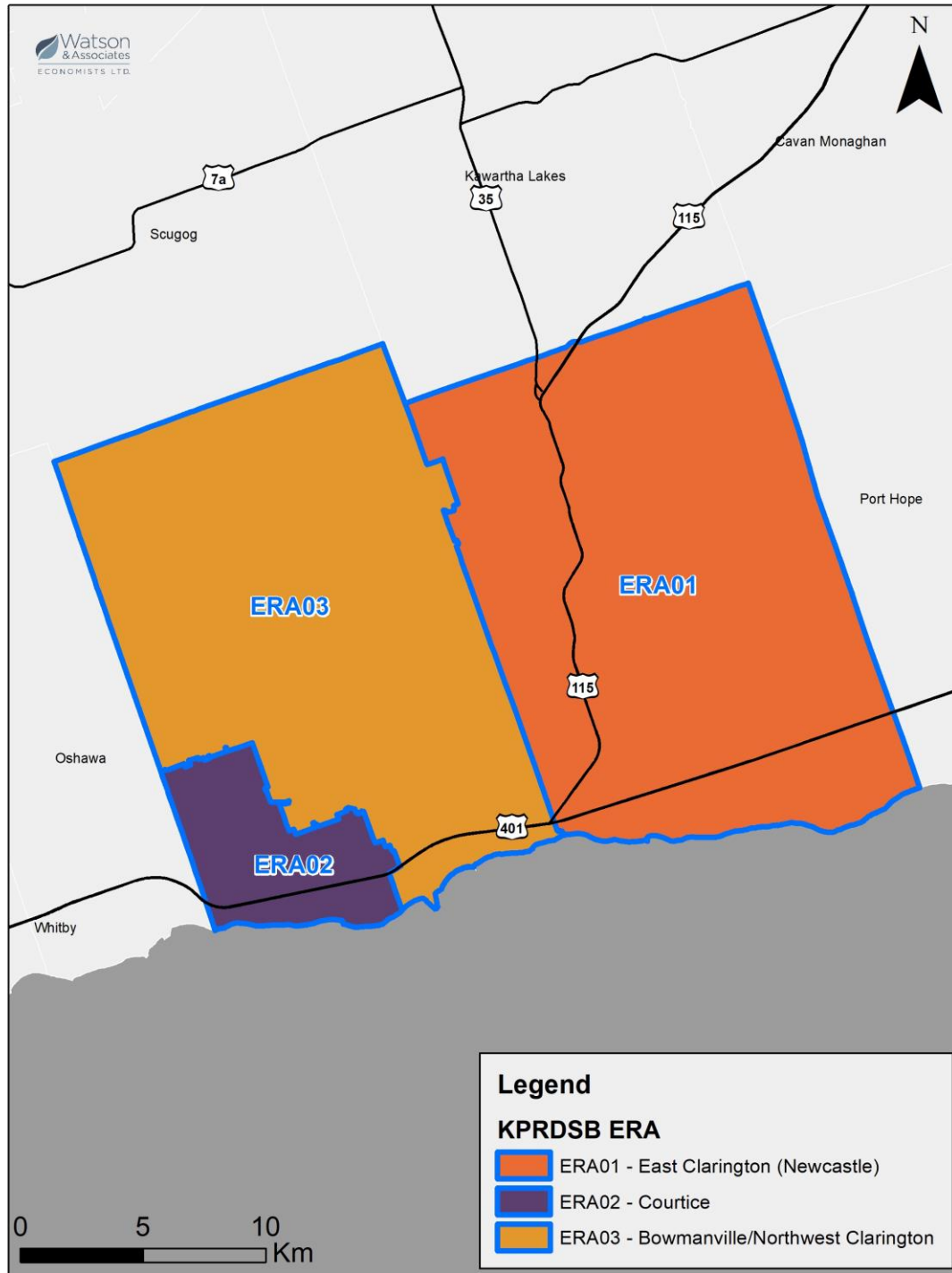
Kawartha Pine Ridge District School Board
 Education Development Charges Submission 2020
 Form E - Growth Related Pupils - Elementary Panel

Kawartha Pine Ridge District School Board
 Education Development Charges Submission 2020
 Form E - Growth Related Pupils - Secondary Panel

Elementary Planning Area	Dwelling Unit Type	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils	Secondary Planning Area	Dwelling Unit Type	Net New Units	Secondary Pupil Yield	Secondary Growth-Related Pupils
East Clarington - Newcatle	Low Density	2,916	0.257	748	Clarington	Low Density	11,177	0.097	1,086
	Medium Density	431	0.221	95		Medium Density	3,294	0.087	288
	High Density	790	0.050	39		High Density	3,475	0.021	72
	Total	4,137	0.213	883		Total	17,946	0.081	1,446
Courtice	Low Density	3,120	0.268	836					
	Medium Density	548	0.180	99					
	High Density	563	0.041	23					
	Total	4,231	0.226	957					
Bowmanville/Northwest Clarington	Low Density	5,140	0.319	1,639					
	Medium Density	2,316	0.181	420					
	High Density	2,122	0.046	97					
	Total	9,578	0.225	2,156					
		SUBTOTAL:		3,997			SUBTOTAL:		1,446
		LESS: Available Pupil Places:		31			LESS: Available Pupil Places:		200
		NET GROWTH RELATED PUPILS:		3,965			NET GROWTH RELATED PUPILS:		1,246



Kawartha Pine Ridge District School Board Elementary EDC Review Areas 2020



Kawartha Pine Ridge District School Board
 Education Development Charges Submission 2020
 Form F - Growth Related Pupil Place Requirements

Panel: Elementary Panel

Review Area: ERA03: Bowmanville/Northwest Clarington

REQUIREMENTS OF EXISTING COMMUNITY

Existing Schools and Projects	Current OTG Capacity	Number of Temp Facilities	Current 2019/2020	15 Year Projections														
				Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030	Year 11 2030/2031	Year 12 2031/2032	Year 13 2032/2033	Year 14 2033/2034	Year 15 2034/2035
CENTRAL PS	234	0	175	167	177	180	184	178	167	170	169	180	177	172	168	172	173	171
CHARLES BOWMAN PS	686	0	779	768	778	796	796	786	764	732	733	747	742	737	736	743	748	749
CLARINGTON CENTRAL INTERMEDIATE PS	161	0	149	175	193	178	179	197	214	239	223	184	188	202	198	186	179	185
DR ROSS TILLEY PS	456	0	571	584	587	605	598	622	631	630	636	642	640	642	645	646	645	638
DUKE OF CAMBRIDGE PS	703	0	896	899	895	904	906	894	867	863	861	860	861	862	861	861	861	861
ENNSKILLEN PS	219	0	216	217	213	218	215	216	209	199	205	213	214	214	213	215	213	209
HAMPTON JUNIOR PS	144	0	160	160	160	169	169	170	170	168	169	169	169	169	169	169	169	169
HAROLD LONGWORTH PS	585	0	493	495	505	510	503	505	512	514	509	510	509	509	505	501	497	485
JOHN M JAMES PS	432	0	463	464	465	464	473	483	511	516	522	535	546	550	552	554	552	544
MJ HOBBS SENIOR PS	285	0	294	308	324	327	323	330	330	345	333	324	330	335	337	333	334	338
VINCENT MASSEY PS	395	0	350	356	347	339	343	343	358	354	347	341	340	350	350	338	328	323
WAVERLEY PS	432	0	324	315	316	307	300	299	299	289	278	279	261	257	253	249	245	244
TOTAL:	4,732.0	0	4,870	4,908	4,959	4,996	4,991	5,021	5,031	5,020	4,985	4,985	4,976	5,000	4,987	4,966	4,943	4,916
AVAILABLE PUPIL PLACES:																		

REQUIREMENTS OF NEW DEVELOPMENT (CUMULATIVE)

	15 Year Projections														
	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030	Year 11 2030/2031	Year 12 2031/2032	Year 13 2032/2033	Year 14 2033/2034	Year 15 2034/2035
	119	249	378	506	634	780	946	1111	1275	1438	1579	1724	1868	2012	2156

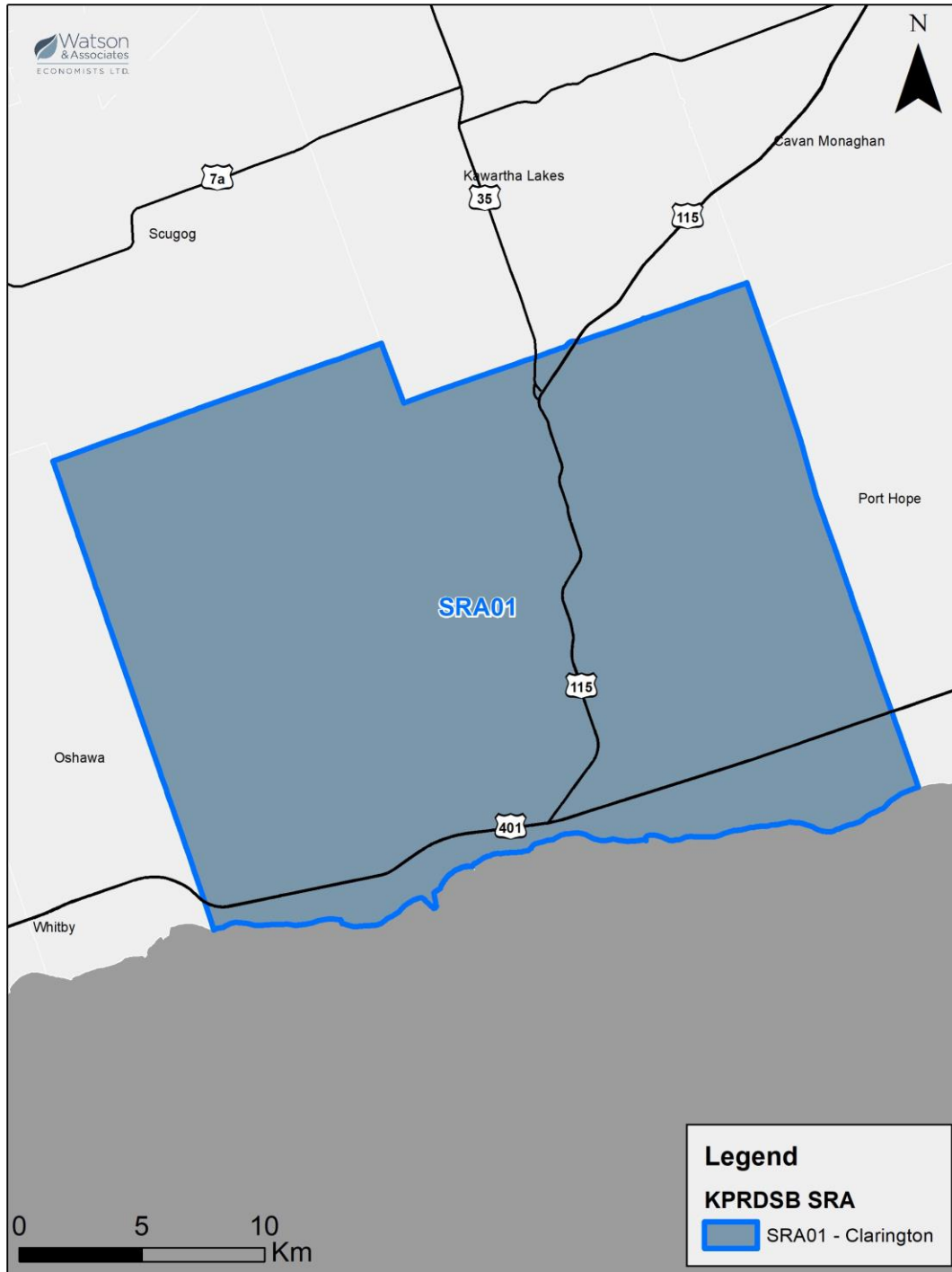
CALCULATION OF GROWTH-RELATED PUPIL PLACE REQUIREMENTS

Requirements of New Development (Pupil Places)	2156
Available Pupil Places in Existing Facilities	0
Net Growth-Related Pupil Place Requirements (1-2)	2156

NOTES



Kawartha Pine Ridge District School Board Secondary EDC Review Areas 2020



Kawartha Pine Ridge District School Board
 Education Development Charges Submission 2020
 Form F - Growth Related Pupil Place Requirements

Panel: Secondary Panel
 Review Area: SRA01 Clarington

REQUIREMENTS OF EXISTING COMMUNITY

Existing Schools and Projects	Current OTG Capacity	Number of Temp Facilities	Current 2019/2020	15 Year Projections														
				Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030	Year 11 2030/2031	Year 12 2031/2032	Year 13 2032/2033	Year 14 2033/2034	Year 15 2034/2035
Clarke HS	576.0		185	164	163	165	172	166	160	163	161	176	177	171	174	173	178	177
Courtice SS	771.0		863	815	792	806	775	759	784	766	792	818	807	794	777	769	772	779
Bowmanville HS	903.0		944	888	872	846	828	861	861	866	883	851	849	838	834	854	863	886
Clarington CSS	915.0		719	764	820	914	1,021	1,024	1,058	1,095	1,102	1,171	1,187	1,161	1,136	1,118	1,105	1,111
CIS	189.0		191	208	199	200	202	200	201	201	201	201	201	201	201	201	201	201
TOTAL:	3,354.0	0	2,901	2,839	2,846	2,930	2,998	3,011	3,064	3,090	3,139	3,216	3,221	3,164	3,122	3,115	3,118	3,154
AVAILABLE PUPIL PLACES:																		200

REQUIREMENTS OF NEW DEVELOPMENT (CUMULATIVE)

	15 Year Projections														
	Year 1 2020/2021	Year 2 2021/2022	Year 3 2022/2023	Year 4 2023/2024	Year 5 2024/2025	Year 6 2025/2026	Year 7 2026/2027	Year 8 2027/2028	Year 9 2028/2029	Year 10 2029/2030	Year 11 2030/2031	Year 12 2031/2032	Year 13 2032/2033	Year 14 2033/2034	Year 15 2034/2035
	67	140	213	286	359	451	556	661	767	872	983	1,099	1,215	1,331	1,446

CALCULATION OF GROWTH-RELATED PUPIL PLACE REQUIREMENTS

1 Requirements of New Development (Pupil Places)	1,446
2 Available Pupil Places in Existing Facilities	200
3 Net Growth-Related Pupil Place Requirements (1-2)	1,246

NOTES

Kawartha Pine Ridge District School Board
 Education Development Charges Submission 2019
 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
ERA01 Newcastle	OWNED	2020	New School (Grady Drive Site)	562	562	100.00%	6.00	6.00	\$ -	\$ -	\$ 492,882	\$ -	\$ 28,919	\$ 521,801
ERA01 Newcastle	OPTION	2028	New School	321	562	57.12%	6.00	3.43	\$ 786,667	\$ 2,695,944	\$ 358,881	\$ 584,084	\$ 213,504	\$ 3,852,413
ERA02 Courtice	OPTION	2024	New School Or Addition	562	562	100.00%	6.00	6.00	\$ 900,000	\$ 5,400,000	\$ 556,496	\$ 917,236	\$ 403,299	\$ 7,277,031
ERA02 Courtice	TBD	2031	New School Or Addition	364	562	64.77%	6.00	3.89	\$ 900,000	\$ 3,497,509	\$ 445,744	\$ 757,745	\$ 275,819	\$ 4,976,817
ERA03 Bowmanville	OWNED	2020	New School (Northglen Site)	562	562	100.00%	6.00	6.00	\$ -	\$ -	\$ 492,882	\$ -	\$ 28,919	\$ 521,801
ERA03 Bowmanville	TBD	2023	New School	562	562	100.00%	6.00	6.00	\$ 843,333	\$ 5,059,998	\$ 539,862	\$ 631,812	\$ 365,628	\$ 6,597,300
ERA03 Bowmanville	TBD	2027	New School Or Addition	562	562	100.00%	6.00	6.00	\$ 843,333	\$ 5,059,998	\$ 609,539	\$ 1,096,263	\$ 396,967	\$ 7,162,767
ERA03 Bowmanville	TBD	2030	New School Or Addition	470	562	83.63%	6.00	5.02	\$ 843,333	\$ 4,231,671	\$ 558,345	\$ 916,804	\$ 334,834	\$ 6,041,654
Total:				3,965	4,496		48.0	42.3		\$ 25,945,120	\$ 4,054,631	\$ 4,903,944	\$ 2,047,888	\$ 36,951,583

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
SRA01 Clarington	OWNED	2020	New School (Grady Drive Site)	1,246	1250	99.68%	15.00	14.95	\$ -	\$ -	\$ 1,228,262	\$ -	\$ 72,065	\$ 1,300,327
Total:				1,246	1,250		15.00	14.95		\$ -	\$ 1,228,262	\$ -	\$ 72,065	\$ 1,300,327

**Kawartha Pine Ridge District School Board
 Education Development Charges Submission 2019
 Form H1 - EDC Calculation - Uniform Residential**

Determination of Total Growth-Related Net Education Land Costs

Total:	Education Land Costs (Form G)	\$	38,251,910
Add:	EDC Financial Obligations (Form A2)	\$	4,172,758
Subtotal:	Net Education Land Costs	\$	42,424,668
Less:	Operating Budget Savings		
	Positive EDC Reserve Fund Balance		
Subtotal:	Growth-Related Net Education Land Costs	\$	42,424,668
Add:	EDC Study Costs	\$	300,000
Total:	Growth-Related Net Education Land Costs	\$	42,724,668

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%)	10%	\$	4,272,467
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	90%	\$	38,452,201

Calculation of Uniform Residential Charge

Residential Growth-Related Net Education Land Costs	\$	38,452,201
Net New Dwelling Units (Form C)		17,946
Uniform Residential EDC per Dwelling Unit	\$	2,143

Calculation of Non-Residential Charge - Board Determined GFA

Non-Residential Growth-Related Net Education Land Costs	\$	4,272,467
GFA Method:	Non-Exempt Board-Determined GFA (Form D)	3,974,826
	Non-Residential EDC per Square Foot of GFA	\$ 1.07

**Kawartha Pine Ridge District School Board
 Education Development Charges Submission 2020
 Form H2 - EDC Calculation - Differentiated Residential (Part 1 of 2)**

Determination of Total Growth-Related Net Education Land Costs

Total:	Education Land Costs (Form G)	\$ 38,251,910
Add:	EDC Financial Obligations (Form A2)	\$ 4,172,758.00
Subtotal:	Net Education Land Costs	\$ 42,424,668
Less:	Operating Budget Savings	
	Positive EDC Reserve Fund Balance	
Subtotal:	Growth-Related Net Education Land Costs	\$ 42,424,668
Add:	EDC Study Costs	\$ 300,000.00
Total:	Growth-Related Net Education Land Costs	\$ 42,724,668

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%)	10%	\$ 4,272,467
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	90%	\$ 38,452,201

Kawartha Pine Ridge District School Board
 Education Development Charges Submission 2020
 Form H2 - EDC Calculation - Differentiated Residential (Part 2 of 2)

Residential Growth-Related Net Education Land Costs:	\$ 38,452,201
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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	11,177	0.288	3,223	80.7%	0.097	1,086	75%	4,309	79%
Medium Density	3,294	0.186	614	15.4%	0.087	288	20%	902	17%
High Density	3,475	0.046	159	4.0%	0.021	72	5%	231	4%
Total	17,946	0.223	3,997	100%	0.081	1,446	100%	5,443	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	\$ 30,444,029	11,177	\$ 2,724
Medium Density	\$ 6,373,769	3,294	\$ 1,935
High Density	\$ 1,634,404	3,475	\$ 470



**Peterborough Victoria Northumberland and Clarington Catholic District School
Board**

Education Development Charge Forms Submission

Municipality of Clarington

Education Development Charges Submission 2020

Peterborough Victoria Northumberland and Clarington Catholic District School Board

Proposed Date of By-Law Passage:	8-Jun-20
Date of Public Meeting #1:	5-May-20
Date of Public Meeting #2:	8-Jun-20

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Education Development Charges Submission 2020
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						Elementary Average Projected Enrolment less Capacity
	Year 1 2020/ 2021	Year 2 2021/ 2022	Year 3 2022/ 2023	Year 4 2023/ 2024	Year 5 2024/ 2025	Average Projected Enrolment Over Five Years	
10,507.0	10,385	10,526	10,660	10,832	10,924	10,665	158

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 2020/ 2021	Year 2 2021/ 2022	Year 3 2022/ 2023	Year 4 2023/ 2024	Year 5 2024/ 2025	Average Projected Enrolment Over Five Years	
5,286.0	4,709	4,727	4,828	4,899	5,042	4,841	-445

A.2: EDC FINANCIAL OBLIGATIONS

Total Outstanding EDC Financial Obligations (Reserve Fund Balance):	\$ 1,501,266
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Peterborough Victoria Northumberland and Clarington Catholic District School Board
Education Development Charges Submission 2020
Form C - Net New Dwelling Units - By-Law Summary

Elementary Planning Review Areas	Number of Units
Clarington (Newcastle)	4,435
Clarington (Bowmanville)	9,762
Clarington (Courtice)	4,209
Grand Total Gross New Units In By-Law Area	18,406
Less: Statutorily Exempt Units In By-Law Area	460
Total Net New Units In By-Law Area	17,946

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Education Development Charges Submission 2020
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:	5,251,020
Less: Board-Determined Gross Floor Area From Exempt Development:	1,276,194
Net Estimated Board-Determined Gross Floor Area:	3,974,826

Peterborough Victoria Northumberland and Clarington Catholic District School Board

Education Development Charges Submission 2020

Form E - Growth Related Pupils - Elementary Panel

Elementary Planning Area	Dwelling Unit Type	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils
Clarington (Newcastle)	Low Density	2,916	0.076	221
	Medium Density	547	0.074	40
	High Density	896	0.017	15
	Total	4,359	0.063	277
Clarington (Bowmanville)	Low Density	5,239	0.136	712
	Medium Density	2,200	0.086	189
	High Density	2,016	0.019	39
	Total	9,455	0.099	941
Clarington (Courtice)	Low Density	3,021	0.112	337
	Medium Density	548	0.093	51
	High Density	563	0.017	10
	Total	4,132	0.096	398
		SUBTOTAL:		1,615
		LESS: Available Pupil Places:		355
		NET GROWTH RELATED PUPILS:		1,260

Peterborough Victoria Northumberland and Clarington Catholic District School Board

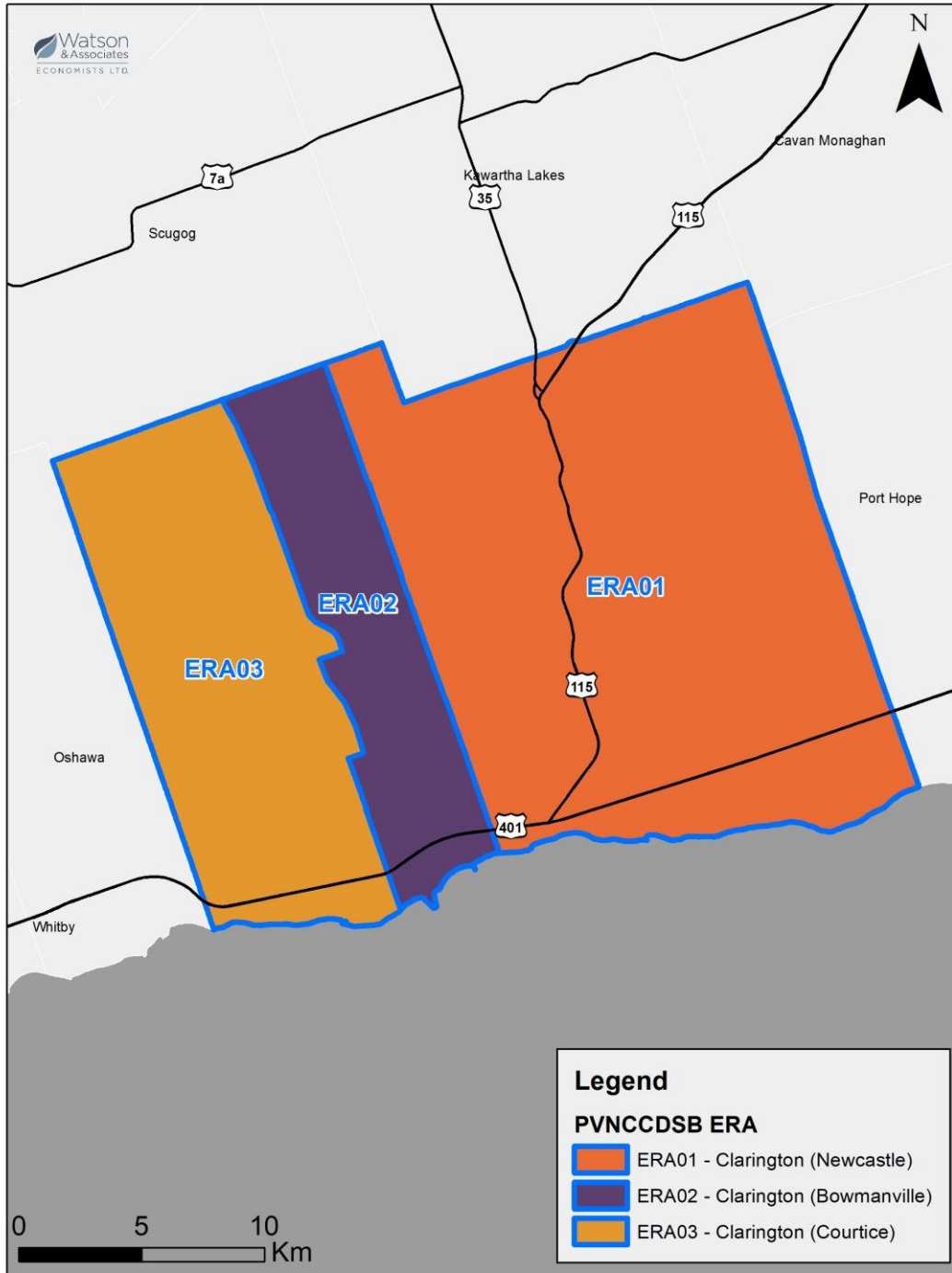
Education Development Charges Submission 2020

Form E - Growth Related Pupils - Secondary Panel

Secondary Planning Area	Dwelling Unit Type	Net New Units	Secondary Pupil Yield	Secondary Growth-Related Pupils
Clarington	Low Density	11,177	0.056	631
	Medium Density	3,294	0.048	159
	High Density	3,475	0.012	41
	Total	17,946	0.046	831
		SUBTOTAL:		831
		LESS: Available Pupil Places:		250
		NET GROWTH RELATED PUPILS:		581

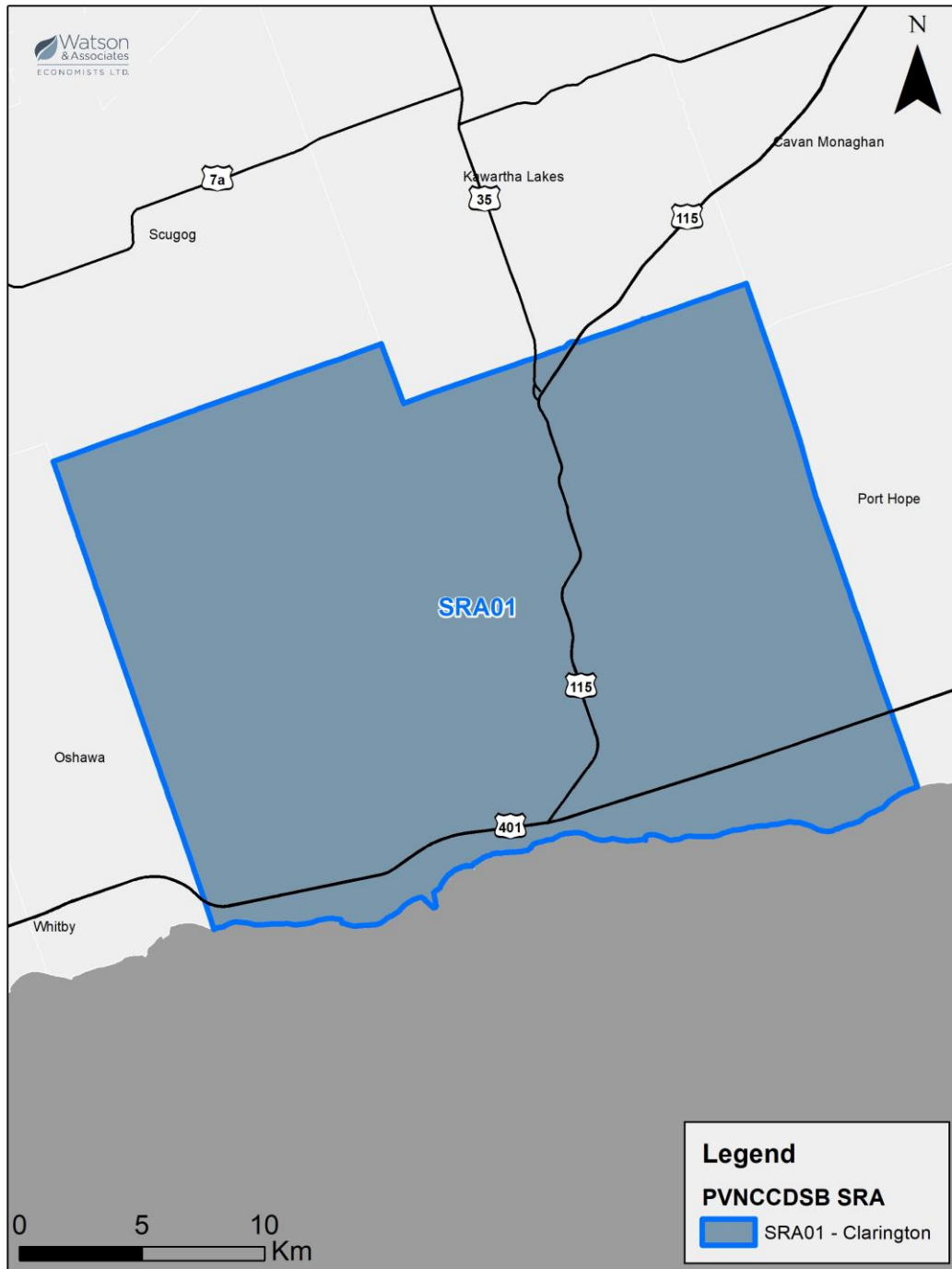


Peterborough Victoria Northumberland and Clarington Catholic District School Board Elementary EDC Review Areas 2020





Peterborough Victoria Northumberland and Clarington Catholic District School Board Secondary EDC Review Areas 2020



Peterborough Victoria Northumberland and Clarington Catholic District School Board
 Education Development Charges Submission 2019
 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
ERA01	TBD	2029	New School Or Addition	178	400	44.40%	4.00	1.78	\$ 786,667	\$ 1,397,121	\$ 191,714	\$ 302,690	\$ 133,628	\$ 2,025,153
ERA02	TBD	2021	New School	450	450	100.00%	5.00	5.00	\$ 843,333	\$ 4,216,665	\$ 423,391	\$ 168,667	\$ 339,716	\$ 5,148,439
ERA02	TBD	2027	New School	428	450	95.11%	5.00	4.76	\$ 843,333	\$ 4,010,517	\$ 483,116	\$ 868,890	\$ 378,839	\$ 5,741,362
ERA03	TBD	2029	New School Or Addition	205	400	51.20%	4.00	2.05	\$ 900,000	\$ 1,843,200	\$ 221,075	\$ 399,335	\$ 174,044	\$ 2,637,654
Total:				1,260	1,700		18.0	13.6		\$ 11,467,503	\$ 1,319,296	\$ 1,739,582	\$ 1,026,227	\$ 15,552,608

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
SRA01	TBD	2023	New School Or Addition	581	800	72.63%	12.00	8.72	\$ 843,333	\$ 7,349,647	\$ 784,149	\$ 917,706	\$ 639,450	\$ 9,690,952
Total:				581	800		12.00	8.72		\$ 7,349,647	\$ 784,149	\$ 917,706	\$ 639,450	\$ 9,690,952

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Education Development Charges Submission 2019
Form H1 - EDC Calculation - Uniform Residential**

Determination of Total Growth-Related Net Education Land Costs

Total:	Education Land Costs (Form G)	\$	25,243,560
Add:	EDC Financial Obligations (Form A2)	-\$	1,501,266
Subtotal:	Net Education Land Costs	\$	23,742,294
Less:	Operating Budget Savings		
	Positive EDC Reserve Fund Balance		
Subtotal:	Growth-Related Net Education Land Costs	\$	23,742,294
Add:	EDC Study Costs	\$	225,000
Total:	Growth-Related Net Education Land Costs	\$	23,967,294

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%)	10%	\$	2,396,729
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	90%	\$	21,570,565

Calculation of Uniform Residential Charge

Residential Growth-Related Net Education Land Costs	\$	21,570,565
Net New Dwelling Units (Form C)		17,946
Uniform Residential EDC per Dwelling Unit	\$	1,202

Calculation of Non-Residential Charge - Board Determined GFA

Non-Residential Growth-Related Net Education Land Costs	\$	2,396,729
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GFA Method:	Non-Exempt Board-Determined GFA (Form D)	3,974,826
	Non-Residential EDC per Square Foot of GFA	\$ 0.60

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
 Education Development Charges Submission 2020
 Form H2 - EDC Calculation - Differentiated Residential (Part 1 of 2)**

Determination of Total Growth-Related Net Education Land Costs

Total:	Education Land Costs (Form G)	\$ 25,243,560
Add:	EDC Financial Obligations (Form A2)	-\$ 1,501,266.00
Subtotal:	Net Education Land Costs	\$ 23,742,294
Less:	Operating Budget Savings	
	Positive EDC Reserve Fund Balance	
Subtotal:	Growth-Related Net Education Land Costs	\$ 23,742,294
Add:	EDC Study Costs	\$ 225,000.00
Total:	Growth-Related Net Education Land Costs	\$ 23,967,294

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%)	10%	\$ 2,396,729
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	90%	\$ 21,570,565

Peterborough Victoria Northumberland and Clarington Catholic District School Board
 Education Development Charges Submission 2020
 Form H2 - EDC Calculation - Differentiated Residential (Part 2 of 2)

Residential Growth-Related Net Education Land Costs: \$ **21,570,565**

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	11,177	0.114	1,271	78.7%	0.056	631	76%	1,902	78%
Medium Density	3,294	0.085	281	17.4%	0.048	159	19%	439	18%
High Density	3,475	0.018	63	3.9%	0.012	41	5%	105	4%
Total	17,946	0.090	1,615	100%	0.046	831	100%	2,446	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	\$ 16,772,418	11,177	\$ 1,501
Medium Density	\$ 3,873,931	3,294	\$ 1,176
High Density	\$ 924,216	3,475	\$ 266