



quadrant advisory
group limited

Conseil des écoles publiques de l'Est de l'Ontario

Education Development Charges Background
Study for the United Counties of Leeds and
Grenville (portions thereof), County of Lennox
and Addington (portions thereof), City of
Kingston, South Frontenac Township, and the
Frontenac Islands

Including Policy Review documents for By-law Areas

Date: February 16, 2026



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FOREWORD

Education development charges (EDCs) are charges which may be levied by a school board on residential, industrial, commercial and institutional development (or just residential development if the board chooses to do so). The charges relate to the net education land cost of providing additional land (school sites and/or site development costs) for growth-related pupils – pupils generated by the construction and occupation of new homes over the next 15 years.

This document fulfills section 257.61 of the *Education Act* which states “before passing an education development charge by-law, the board shall complete an Education Development Charges (EDC) background study”. The Conseil des écoles publiques de l'Est de l'Ontario (CEPEO) is seeking to expand its educational services through the creation of an additional Kingston elementary school to be located on the west side of Kingston, and in close proximity to the new secondary school recently opened at 1290 Wheathill St.

The current approved population, housing and employment forecast for the City of Kingston identifies rural, infill and intensification lands for development, as well as a requirement to consider expansion of the existing urban boundary in order to meet the 2051 population targets. The City, in consultation with local development interests requested submissions identifying specific lands that could potentially accommodate additional residential and employment lands. One of the key areas identified for potential development is the area each of the Cataraqui River.

The expansion of CEPEO educational services in Kingston offers opportunities for students generated by new housing development in the following proposed by-law areas (called ‘regions’ in the legislation), easier access to CEPEO school facilities, should they choose to attend CEPEO schools.

1. *EDC By-law #1*: portion of United Counties of Leeds and Grenville which includes Town of Gananoque, the Township of Leeds and The Thousand Islands, the Township of Rideau Lakes (except South Elmsley); and the Town of Westport
2. *EDC By-law #2*: City of Kingston, the South Frontenac and the Frontenac Islands portion of the County of Frontenac (*Education Act* refers to as the Frontenac Management Board (as of January 7, 1997)
3. *EDC By-law #3*: the portion of Lennox and Addington County that includes the Town of Greater Napanee, the Township of Loyalist including Amherst Island and the Township of Stone Mills south of Highway 7

The three (3) regions defined above are consistent with the geographic limits of the current Kingston catchment areas for CEPEO schools. That is; there are students residing within each of the by-law areas delineated above who have, and continue to attend CEPEO schools in Kingston, despite the transportation distances.

This report also fulfills section 257.60 of the *Education Act*, requiring that a board conduct a review of the existing EDC policies of the board, in respect of the existing Kingston catchment area EDC by-laws, and in doing so, ensure that adequate information is made available to the public.

Section 19 of O. Reg. 20/98 (as amended) requires the adoption of separate EDC by-laws where the “area of the jurisdiction of a board is divided into regions”. This report includes a copy of the proposed EDC by-laws

which designate the categories of residential development, as well as the uses of land, buildings and structures on which EDCs shall be imposed, in specifying the areas in which the established charges are to be imposed (i.e. the 'regions', or portions of 'regions' to which the by-laws would apply).

On November 8, 2019 the Province enacted O. Reg. 371/19 enabling EDC boards to increase residential rates by the greater of \$300 or 5% per annum provided that these 'capped' rates do not exceed the 'calculated' rates determined in this report. As such, the initial EDC by-laws proposed to support additional CEPEO enrolment growth arising from new housing development cannot exceed \$300 per dwelling unit during the first year of the by-laws.

ACKNOWLEDGEMENTS

The consultants wish to acknowledge, with appreciation, the efforts of the school board staff in providing invaluable assistance throughout the study process.

Further, the consultants wish to acknowledge the land valuation services of Andrew Baker, Partner, Borden Ladner Gervais, as well as the assistance of Mr. Tim Uyl, Vice President of Paradigm Shift Technology Group Inc. (PSTGI) for his company's assistance in the development of the student enrolment projections and review area mapping.

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Conseil des écoles publiques de l'Est de l'Ontario

Education Development Charge Background Study 2026

Growth-related School Site Needs

EXECUTIVE SUMMARY

Education development charges (EDCs) are charges which may be levied by a Board on residential, industrial, commercial and institutional development (excluding municipal, school, specified residential additions to existing units and replacement dwellings, as well as specific exemptions for industrial expansions of gross floor area and replacement non-residential development) pursuant to Division E of Part IX of the *Education Act*.

The charges relate to the net education land cost of providing additional land (school sites and/or site development costs) for growth-related pupils. Net education land costs are defined by the legislation to be:

- Costs to acquire land, or an interest in land, including a leasehold interest, to be used by the board to provide pupil accommodation;
- Costs to provide services to the land or otherwise prepare the site so that a building or buildings may be built on the site to provide pupil accommodation;
- Costs to prepare and distribute the EDC background studies;
- Interest on money borrowed to pay for land acquisition and site servicing;
- Costs to undertake studies in connection with land acquisition.

The charges are collected at building permit issuance by the municipalities and counties described below, and implementing the provisions of the Board's education development charge by-law.

The purpose of this report is to provide background information with respect to the calculation of the Conseil des écoles publiques de l'Est de l'Ontario's (CEPEO) Education Development Charges (EDCs) to be implemented in new EDC by-laws to be applied within portions of the legislative 'regions' of:

1. The upper-tier municipality of Leeds and Grenville and the local municipality of Gananoque
2. The geographic area of the Frontenac Management Board (as of January 7, 1997) and the local municipality of Kingston
3. The upper-tier municipality of Lennox and Addington

The Board will seek input from the public, hold concurrent public meetings on Tuesday May 26 2026 and give consideration to the public submissions prior to passage of education development charges proposed for Tuesday June 16 2026.

Calculated EDCs may be set at any level, provided that:

- The procedures set out in the Regulation and required by the Ministry are followed and only growth-related net education land costs are recovered; and,
- No more than 40% of the applicable cost is financed via non-residential development (including non-exempt commercial, industrial and institutional development).

subject to the current 'legislative cap'. The legislative cap imposes annual EDC rate restrictions as follows:

- A maximum yearly increase of the greater of 5% or \$300 per residential unit, until it reaches the calculated rate; and;
- A maximum yearly increase of the greater of 5% or \$0.10 per square foot for non-residential units, until it reaches the calculated rate.

On June 22, 2021 the CEPEO adopted three (3) 'regional' EDC by-laws and received approval from the Minister to spend EDC funds collected outside of the City of Kingston on growth-related site needs within the City of Kingston. Unless renewed in the interim, these by-laws are due to expire on June 30 2026, consistent with the legislative requirement that the by-law expiry dates align with those of the Algonquin and Lakeshore Catholic District School Board, whose own EDC by-laws overlap the City of Kingston and Lennox and Addington south by-law charging areas.

The EDC calculation is based on new pupils generated by new dwelling units within portions of the by-law regions described above, and for which:

- building permits will be issued over the fifteen-year forecast period mid-2026 to mid-2041;
- temporary capacity is being used to accommodate the pupils pending funding approval, construction & opening of permanent student accommodation;
- additional land or site development costs are required to meet these growth-related student accommodation needs; and
- education development charges may be imposed on the new dwelling units (i.e. they are not statutorily exempted from the payment of EDCs).

KEY EDC STUDY COMPONENTS

In determining what level of education development charges are necessary to fund future growth-related school site needs, the following key questions must be explored and answered:

- How many new housing units are expected to be constructed over the 15 years following by-law adoption and how many CEPEO students will be generated by the new housing units;
- How many pupil places owned and operated by the CEPEO are surplus to existing community enrolment needs, and therefore available to accommodate the new housing development within each 'region', over the long term;
- What portion of the Board's On-the-Ground (OTG) capacity is being used to temporarily accommodate students generated by new housing development and for which permanent accommodation has not yet been constructed (i.e. transitional site requirements);
- How much will it cost to acquire and service the land necessary to construct the additional pupil places necessitated by new housing development, and;
- How does the land acquisition strategy outlined in this report align with the Board's long-term capital plans and future capital priority funding requests for the area?

ELIGIBILITY TO ADOPT A SUCCESSOR EDC BY-LAW

In order to be eligible to adopt a successor EDC by-law the CEPEO must demonstrate that it will either have a deficit in the EDC account, or average enrolment over the next by-law period will exceed school capacity on either the elementary or secondary panel. The CEPEO qualifies to adopt a successor EDC by-law on the basis of a deficit in the EDC account for the Kingston catchment area.

FORECASTING DEVELOPMENT

A forecast of new dwelling units and the projected number of CEPEO students to be generated by new housing development in the area in which EDCs are to be imposed, over the 15-year forecast period, were derived from a consideration of:

- Municipal development charges and land needs studies undertaken by each of the municipalities and Counties within the proposing by-law charging areas
- A spatial matching of the CEPEO elementary and secondary student data to MPAC data by dwelling unit type was undertaken in order to determine how many pupils would be generated by additional housing development. Board-specific pupil yields were applied to the forecast of new residential units within each school catchment area to determine how new residential development would impact future enrolment of CEPEO schools.

The EDC 15-year housing forecast suggests that an additional 21,954 net new occupied dwelling units will be added to the existing housing stock within the charging areas over the next fifteen years, at an average of 1,464 units per annum. Of the total additional dwelling units, approximately 36% are anticipated to be low density (single and semi-detached), 21% medium density (row houses, townhouses, etc.), and 43% high density apartment units (including student housing and market retirement units). The high-density development includes proposed post-secondary housing and assumed seniors housing (based on population growth in this age cohort), which is reflected in the municipal property assessment data and associated student yields.

FORECASTING STUDENT ACCOMMODATION NEEDS

The site requirements arising from new residential development in each charging area indicate the cumulative number of new pupil places required by Year 15 of the forecast period, and for which there is insufficient permanent pupil places to accommodate all projected students.

The capacity of the elementary and secondary facilities in the Board's existing inventory is reflective of the (OTG) capacities approved by the Ministry for EDC purposes. Consultant-prepared 15-year school enrolment projections are used to determine the number of growth-related school sites required as a result of anticipated enrolment growth within portions of the Board's jurisdiction. The information respecting projected enrolment and growth-related site needs is compared to, and aligned with, the Board's capital priority needs.

All elementary enrolment projections are "headcount enrolment" as this is reflective of the Provincial initiative respecting full-day kindergarten. Secondary enrolments are reflective of "average daily enrolment."

In addition, for the purpose of Education Development Charges, the students from new housing development are presumed to be accommodated within their resident catchment area over the long term, where the board anticipates the construction of additional pupil places.

Student accommodation needs generated by new housing development (i.e. the Requirements of New Development, or ROND) accumulate over a period of time prior to Ministry capital funding approval to construct additional school capacity. In the interim, existing community students generated by new housing development may be temporarily accommodated in portables or schools leased from other school boards. The EDC legislation enables school boards to exclude temporary capacity so that the accumulated growth-related student accommodation needs generated by new housing development are fully funded through the imposition of education development charges over multiple by-law periods. The length of time necessary to accumulate sufficient pupils to warrant the construction of additional school capacity is exacerbated where the pupils per household is low (e.g. the number of pupils required to fill a French-language school takes longer to materialize than an English-language school). The CEPEO has utilized EDC by-laws to fund growth-related site needs for almost 30 years. The analysis undertaken in this background study is designed to ensure that the recovery of net education land costs is consistent with the longer-term capital priorities of the board.

The mid-2026 to mid-2041 projections of enrolment indicate that, for the Kingston school catchment areas, the number of JK-8 elementary pupils will increase by 250 (558 to 808) and Grade 9-12 secondary pupils will increase by 130 (133 to 263) students.

Detailed student enrolment projections are found in Appendix A (although it is noted that the Form A enrolment and capacity information is reflective of the entirety of the Board's jurisdiction, whereas the determination of growth-related needs in this report is based on the proposed Kingston catchment areas).

The individual schools that will be impacted by new housing development are reviewed to determine their ability to accommodate additional student enrolment from new development. Where it is determined that there is a need to acquire additional land to accommodate enrolment growth; the number of additional pupil places required, along with the potential cost to acquire and service the lands; is the key determinant to establishing projected net education land costs over the 15-year forecast period.

REQUIREMENT TO ADOPT 'CAPPED' EDC RATES

On November 8, 2019 the Province passed O. Reg. 371/19 providing for annual increases in EDC rates, provided that they do not exceed the 'calculated' rates determined herein. This Background Study report and recommended EDC rates reflect the charges necessary to fund the net education land costs over the next 15 years, known as the 'calculated rate'. The calculated rates are lower than the current in-force rates, in that no additional site acquisition needs have been identified at this time. However, it is expected that there will be additional site acquisition costs added to the board's future EDC calculation, once the City of Kingston completes its boundary review study process.

This EDC Background study is prepared in order to determine the difference between the 'capped' rates and the 'calculated' rates necessary to recover 100% of the growth-related net education land costs. The same process respecting stakeholder consultation and conducting public meetings, as well as seeking Ministry approval of the 15-year enrolment projections and number of school sites underlying the 'calculated rates' is followed, consistent with the legislation.

MINISTRY APPROVAL TO SPEND EDC FUNDS IN A DIFFERENT REGION

Section 257.57 of the *Education Act* prohibits education development charges collected in one ‘region’ from being spent in another ‘region’ without written permission from the Minister. The CEPEO is seeking said permission from the Minister, as part of the Ministry review and approval process governing the student enrolment projections and proposed new school sites.

RESULTING PROPOSED EDC RATES

As a result of undertaking all of the necessary research and completing the EDC submission, the proposed Kingston Area education development charges for the Conseil des écoles publiques de l’Est de l’Ontario, where 100% of the costs are recovered from residential development (subject to the legislative ‘cap’), are as follows:

Conseil des Écoles Publiques de l’Est de l’Ontario - Kingston
Proposed Residential EDC By-law Rates

EDC By-law Charging Area	EDC In-force Rate As of June 30, 2026	EDC Calculated Rate (per Dwelling Unit)	Year 1	Year 2	Year 3	Year 4	Year 5
			In-force Date: July 1, 2026 to June 30, 2027	In-force Date: July 1, 2027 to June 30, 2028	In-force Date: July 1, 2028 to June 30, 2029	In-force Date: July 1, 2029 to June 30, 2030	In-force Date: July 1, 2030 to June 30, 2031
By-law #1 (FPE01) United Counties of Leeds & Grenville ind. Westport, Gananoque, Rideau Lakes (except South Elmsley), Leeds and the Thousand Islands	\$333	\$140	\$140	\$140	\$140	\$140	\$140
By-law #2 (FPE02) South Frontenac Twsp, Frontenac Islands & City of Kingston	\$365	\$404	\$404	\$404	\$404	\$404	\$404
By-law #3 (FPE03) County of Lennox & Addington south of Highway 7	\$344	\$456	\$456	\$456	\$456	\$456	\$456

Consistent with the EDC by-law practices of the Algonquin Lakeshore Catholic DSB, which has imposed EDCs as a means of funding a Kingston West school site, the CEPEO intends to impose EDCs against residential development only.

The EDC forms for the Board were submitted to the Ministry of Education for approval, on February 16, 2026. Ministerial approval of the submission is required prior to by-law adoption.

While the calculated EDC by-law rates are based on 100% residential recovery, and the Board may choose to retain this approach or may elect to allocate a different percentage of the charge (a minimum of 0% up to a maximum of 40%) to non-residential development. However, adopting a non-residential EDC charge creates considerable additional administrative workload for the municipalities and Counties involved as they would be responsible for interpreting each building permit application relative to the Board’s by-law; calculating the amounts owed and determining what exemptions are to be applied consistent with the legislation.

CHAPTER 1 - INTRODUCTION

1.1 Legislative Background

Education development charges are the primary source of funding site acquisition needs for a school board experiencing growth within their jurisdiction.

Section 257.54 of the *Education Act* allows a board to “pass by-laws for the imposition of education development charges” if there is residential development in the jurisdiction of a board that would increase education land costs.

However, education development charges as a means of financing site acquisition costs are only available to boards who qualify under the legislation. To qualify, the Board’s average projected enrolment over the five-year by-law period must exceed permanent capacity at the time of by-law passage on either the elementary or secondary panel, for the entire Board jurisdiction, or alternatively, the Board must demonstrate that it has an existing unmet financial need carried forward from a previous by-law.

Further, Section 257.70 of the *Education Act*, enables a board to “pass a by-law amending an education development charge by-law.” A by-law amendment allows a board the opportunity to assess circumstances where actual expenditures exceed cost estimates, to ensure full cost recovery and deal with short-term cash flow shortfalls. If, for instance, recent site acquisition or site development costs are higher or lower than estimated in the existing by-law calculation, an amendment could be undertaken to incorporate these increased or decreased costs into the EDC rate structure(s). The same is true for by-law renewal, in that the transitional EDC account analysis determines the relationship between EDC revenue raised and site acquisition/site development needs generated by enrolment growth. By-law amendment and renewal requires a reconciliation of the EDC account under section 7(5) of O. Reg. 20/98.

1.2 Conseil des écoles publiques de l’Est de l’Ontario EDC By-laws

The Conseil des écoles publiques de l’Est de l’Ontario (CEPEO) has imposed education development charges for almost 30 years and under the legislative authority of the *Education Act*, R.S.O., 1990, and in a jurisdiction that accommodates students from Quinte West to Hawkesbury and as far north as Renfrew County. This CEPEO EDC by-law adoption process however requires the adoption of three separate by-laws due to the legislative provisions governing ‘regions’.

The Board will meet with interested development community stakeholders and local municipalities during March and April to review the basis for the proposed charges and to invite any comments.

The scheduling of the public meeting requires that the proposed by-law and the education development charge background study are made available to the public at least two weeks prior to the meeting, and to ensure that any person who attends the meeting “may make representations relating to the by-law” (s.257.63(2)). This meeting is scheduled for Tuesday April 27, 2021 at 7:30 PM.

Finally, the Board is expected to consider the adoption of a new education development charge by-law on Tuesday June 16, 2026 8:00 PM at the same location.

A copy of the “Notice of Public Meetings” is set out on the following page.



Conseil des
écoles publiques
de l'Est de l'Ontario

EDUCATION DEVELOPMENT CHARGES within portions of the UNITED COUNTIES OF LEEDS and GRENVILLE, the TOWN OF GANANOQUE, the CITY OF KINGSTON, and portions of the COUNTY OF FRONTENAC, and portions of LENNOX and ADDINGTON COUNTY

NOTICE OF PUBLIC MEETINGS

**FIRST BY-LAW PUBLIC MEETING – POLICY REVIEW
TUESDAY MAY 26, 2026 @ 8:00 PM**

**Conseil des écoles publiques de l'Est de l'Ontario (CEPEO)
Board Room, 2445 St-Laurent Blvd, Ottawa, Ontario (VIRTUAL MEETING)**

In accordance with section 257.63 of the Act, the Board will hold a public meeting to consider new Education Development Charges (EDC) by-laws and to inform the public of the proposed EDC rates. Anyone attending the meeting may make a statement to the Board regarding the proposal. The Board will also consider all written submissions. All submissions received in writing and those made at the public meeting will be considered before the adoption and promulgation of the Education Development Charges (EDC) by-laws. The May 26 public meeting will review the current EDC policies and provide information respecting the proposed successor EDC by-laws. A final public meeting on June 16 will consider adoption of the proposed by-laws.

The *Education Act* and Ontario Regulation 20/98 define the Counties of Leeds and Grenville, Frontenac County and Lennox and Addington County, as well as the separated Towns and Cities within each, as separate 'regions'. The legislation also stipulates that an EDC by-law cannot apply to more than one 'region'. The CEPEO has historically enrolled students residing within the by-law areas described in the Regulation regions described above. As such, the Board is proposing to adopt three (3) separate EDC by-laws. The by-laws are proposed to apply to building permits issued in respect of residential development only.

The education development charge background studies required under Section 257.61 of the Act (including the proposed EDC by-laws) and setting out the Board's education development charge proposal for each 'region' will be available no later than May 1, 2026 through the Board's website: www.cepeo.on.ca and at the Board's office, located at 2445 St-Laurent Blvd, Ottawa, Ontario.

Finally, it is anticipated that the CEPEO will consider adoption of EDC by-laws imposing education development charges within the geographic boundaries described below, on June 16, 2026.

**FINAL PUBLIC MEETING – IN CONSIDERATION OF BY-LAW ADOPTION –
TUESDAY JUNE 16, 2026 @ 8:00 PM**

**Conseil des écoles publiques de l'Est de l'Ontario (CEPEO)
Board Room, 2445 St-Laurent Blvd, Ottawa, Ontario (VIRTUAL MEETING)**

The purpose of this meeting is to entertain the Board's approval to adopt EDC by-laws containing the following residential rates:

**Conseil des Écoles Publiques de l'Est de l'Ontario
Proposed Residential EDC By-law Rates**

	Years 1-5
EDC By-law Charging Area	In-Force Date: July 1, 2026 to June 30, 2031
By-law #1 (FPE01) United Counties of Leeds & Grenville incl. Westport, Gananoque, Rideau Lakes (except South Elmsley), Leeds and the Thousand Islands	\$140
By-law #2 (FPE02) South Frontenac Twsp, Frontenac Islands & City of Kingston	\$404
By-law #3 (FPE03) County of Lennox & Addington south of Highway 7	\$456

Anyone attending the meetings may make representation in respect of this matter. Written submissions, filed in advance of the meeting, will also be considered. All interested parties are invited to attend the public meetings in a virtual format. The Board would appreciate receiving written submissions one week prior to the Public Meetings, so that they may be distributed to trustees prior to the meetings so that they can be distributed to school board trustees. Anyone wishing to attend the virtual meeting, provide a written submission, or make a request to address the Board as a delegation should contact the Secretary for the Board prior to 3PM on the day of meeting at:

Christian-Charles Bouchard, Education Directorate and Secretary-Treasurer at christian-charle.bouchard@cepeo.on.ca 613 742-8960 ext. 2200

In addition to the legislated public meetings indicated above, the Board has regularly scheduled Board meetings, at which the Board may receive information regarding education development charges. Regular Board meeting procedures will apply to these meetings. Any comments or requests for further information regarding this matter may be directed to Michèle D'Acoust, Planning Manager (613-742-8960 ext. 2297) during regular office hours.

1.3 Legislative Requirements to Adopt a New EDC By-law

Section 257.54 of the *Education Act* states that “if there is residential development in the area of the 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.”

In addition, section 257.61 requires that “before passing an education development charge by-law, the board shall complete an education development charge background study.”

Section 257.62 stipulates that “an education development charge by-law may only be passed within the one-year period following the completion of the education development charge background study.”

Section 10 of O. Reg 20/98 sets out “conditions that must be satisfied in order for a board to pass an education development charge by-law.” These conditions are:

1. The Minister has approved the Board’s estimates of the total number of elementary and secondary pupils over each of the fifteen years of the forecast period.
2. 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.
3. The Board has given a copy of the education development charge background study relating to the by-law (this report) to the Minister and each Board having jurisdiction within the area to which the by-law would apply.
4. The Board meets at least one of the following conditions:
 - Either the estimated average elementary or secondary enrolment over the five-year by-law period exceeds the respective total capacity that, in the Board’s opinion, is available to accommodate pupils, throughout the jurisdiction, on the day that the by-law is passed, or
 - At the time of expiry of the Board’s last EDC by-law that applies to all or part of the area in which the charges would be imposed, the balance in the EDC account is less than the amount required to pay outstanding commitments to meet growth-related net education land costs, as calculated for the purposes of determining the EDCs imposed under that by-law.

This is the second EDC by-law for the CEPEO for the Kingston catchment area. The CEPEO is eligible to adopt an EDC by-law given that the Board has a deficit in the EDC account.

1.4 Eligibility to Impose Education Development Charges and Form A

Form A of the EDC Submission set out on the following page, demonstrates that the head count enrolment (i.e., includes full day kindergarten) over the proposed 5-year term of the EDC by-law (2026/2027 to 2030/2031), as measured in October and March of each academic year, is lower than the permanent capacity of the Board’s existing inventory of school facilities when capacity that is expected to be added to the board’s inventory within the 2027/28 school year is included. On this basis the CEPEO does not meet the legislative trigger of enrolment in excess of capacity on either panel. However, the board does have a deficit balance in the EDC account that exceeds \$2.8 million.

For the CEPEO, the five year (2026/27 to 2030/31) average head count enrolment is 15,211 for the elementary panel and ADE average enrolment of 5,585 on the secondary panel. When these figures are compared to 15,531 permanent spaces in the Board’s existing inventory of elementary facilities and 7,445 permanent spaces on the secondary panel, enrolment does not exceed capacity on either panel.

**Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
Education Development Charges Submission 2026
Form A - Eligibility to Impose an EDC**

A.1.1: CAPACITY TRIGGER CALCULATION - ELEMENTARY PANEL

Elementary Panel Board-Wide Capacity	Projected Elementary Panel Average Daily Enrolment Headcount						Elementary Average Projected Enrolment less Capacity
	Year 1 2026/ 2027	Year 2 2027/ 2028	Year 3 2028/ 2029	Year 4 2029/ 2030	Year 5 2030/ 2031	Average Projected Enrolment Over Five Years	
15,531	14,414	14,944	15,308	15,608	15,781	15,211	-320

A.1.2: CAPACITY TRIGGER CALCULATION - SECONDARY PANEL

Secondary Panel Board-Wide Capacity	Projected Secondary Panel Average Daily Enrolment (ADE)						Secondary Projected Enrolment less Capacity
	Year 1 2026/ 2027	Year 2 2027/ 2028	Year 3 2028/ 2029	Year 4 2029/ 2030	Year 5 2030/ 2031	Average Projected Enrolment Over Five Years	
7,445	4,942	5,125	5,505	6,045	6,309	5,585	-1,860

A.2: EDC FINANCIAL OBLIGATIONS (Estimated to May 31 2021)

Adjusted Outstanding Principal:	-\$3,369,520
Less Adjusted EDC Account Balance:	\$531,771
Total EDC Financial Obligations/Surplus:	-\$2,837,749

1.5 Background Study Requirements

The following sets out the information that must be included in an education development charge background study and the appropriate chapter references from the enclosed report:

1. estimates of the anticipated amount, type and location of residential development for each year of the fifteen-year forecast period, in portions of the United Counties of Leeds and Grenville; the Town of Gananoque; the City of Kingston; the County of Frontenac and Lennox and Addington County - Chapter 4
2. the number of projected pupil places (Chapter 5) and the number of new sites and/or site development costs required to provide the projected pupil places - Chapter 6
3. the number of existing pupil places available to accommodate the projected number of new pupil places required in item #2 – Chapter 7 and Appendix A
4. for each school in the board's inventory, the number of existing pupil places and the number of pupils who attend the school, including holding pupils – Appendix A
5. for every existing elementary and secondary pupil place in the board's jurisdiction that the board does not intend to use, an explanation as to why the board does not intend to do so – Chapter 7 (although this is no longer a legislative requirement)
6. estimates of the education land cost, the net education land cost, and the growth-related net education land costs required to provide the projected new pupil places in item #2, the location of the site needs, the acreage for new school sites, including the area that exceeds the maximum set out in section 2 of O. Reg. 20/98, an explanation of whether the costs of the excess land are education land costs and if so, why - Chapter 6
7. the number of permanent 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 the new pupils in item #2 – Appendix A Form G summaries

The CEPEO has developed assumptions in the calculations on which its EDC by-laws will be based.

The legislation stipulates that an education development charge by-law may only be passed within the one-year period following the completion of the education development charge background study. This report, dated February 16, 2026 will be considered for receipt by the Board, as part of the meeting on June 16, 2026, which will also consider by-law adoption.

Further, this report will be forwarded to the Minister of Education and each co-terminous board, as per the legislative requirements.

1.6 EDC Study Process

Figure 1-1 provides an overview of the education development charge process to be followed when a board considers the adoption of an EDC by-law under the *Education Act*. The overview reflects the process in place prior to the announcement of the legislative review.

Figure 1-1
Overview of Education Development Charges Process and Proposed Timelines

PHASE ONE	PHASE TWO	PHASE THREE	PHASE FOUR	PHASE FIVE	PHASE SIX	PHASE SEVEN
PRELIMINARY CONSULTATION	DETERMINING ELIGIBILITY	ANALYSIS OF NGRELC ¹	MINISTRY SUBMISSION	STAKEHOLDER CONSULTATION PROCESS	BY-LAW ADOPTION & IMPLEMENTATION	MANAGING UNFUNDED NELC
<p>A. Preliminary Consultation with Municipalities, Co-terminous Boards, Development Community re potential for Alternative Projects and LEDAs</p> <p>B. Prepare and approve internal Policy outlining the basis upon which Alternative Projects will be Evaluated</p> <p>C. Define Area Specific By-law Structure if LEDA is contemplated</p> <p>D. Review Status of Ministry Approval of Site Acquisitions</p>	<p>A. Capacity Trigger Evaluation and Notify Ministry of Education if Board Intends to Exclude Capacity</p> <p>B. EDC Account Analysis - determine sites proposed to be acquired & sites acquired, what has been fully or partially funded and would accommodate current (holding pupils) and future growth-related student accommodation</p> <p>C. EDC Financial Obligations Evaluation (including how Financial Obligations will be repaid)</p>	<p>A. 15-year Estimate of Amount, Type and Location of Residential Development and Non-Residential GFA Projections (net of statutory exemptions)</p> <p>B. Prepare 15-year student enrolment projections - Existing Community Requirements plus Requirements of New Development and Determine if there is a Need to Alter Review Area boundaries given Long Term Accommodation Strategies</p> <p>C. Review Area Analysis to Determine Schools Impacted by New Housing Development</p> <p>D. Forecast of Net Growth-related Pupils and Determine # of Sites, Site Expansions and/or Site development Costs by Location</p> <p>E. Estimate Growth-related Net Education Land Costs (net of any surplus EDC account funds)</p> <p>F. Calculate NELC on a Cashflow basis and Determine Portion of NELC to be Funded from EDCs given Legislative 'Cap'</p>	<p>A. Completion of Ministry Forms (EDC Submission)</p> <p>B. Complete Background Study and Forward to Ministry, Co-terminous Boards & Stakeholders who have provided notification (90 days in advance of 1st Public Meeting)</p> <p>C. Preparation & Public Distribution of Policy Document</p> <p>D. Ministry of Education Review & Approval Process (90 days review period)</p>	<p>A. Follow-up Consultation with Stakeholders re Basis for 'Calculated Change' and % Unfunded Costs</p> <p>B. Conduct Public Meeting (s) including Policy Review Public Meeting (including Policy restrictions resulting from Legislative 'Cap')</p> <p>C. Review of Public Submissions</p>	<p>A. Liaison with Area Municipal Representatives re By-law Interpretation, Implementation & Collection Issues</p> <p>B. Board Consideration of Public Input and Calculation Revisions as necessary (may require additional Ministry Review/ approval or request for additional data)</p> <p>C. Additional Public Meeting at Discretion of Board</p> <p>D. By-law Adoption</p> <p>E. By-law Implementation</p> <p>F. Notice of By-law Passage & Appeal Date, Municipal Notification of By-law Passage and Implementation Considerations</p>	<p>A. Determine Unfunded Portion of NELC by school site</p> <p>B. Determine if there is ability for Project Substitution - Change in Accommodation Strategy and Impact on Unfunded NELC</p> <p>C. Apply for Land Priorities Funding as part of Site Acquisition Approval Process</p>

1. NGRELC = Net Growth-related Education Land Costs

CHAPTER 2 - METHODOLOGICAL APPROACH

The following chapter outlines the methodology utilized to undertake the background analysis which underlies the proposed education development charge.

There are two distinct aspects to the model. The first is the planning component, which is comprised primarily of the dwelling unit projections over a fifteen-year period, the pupil yield analysis, the determination of the requirements of new development, enrolment projections for the existing community, the determination of net growth-related pupil places by review area and the identification of additional site requirements due to growth. The second component, which is the financial component, encompasses the determination of the charge (undertaken in the form of a cashflow analysis), including identification of the site acquisition, site development and study costs, projected expenditure timing, determination of revenue sources and assessment of borrowing impact.

A description of each step in the calculation process is set out below.

2.1 Planning Component

Step 1- Determine the anticipated amount, type, and location of residential development over the 15-year period (i.e., building permits to be issued) and for which education development charges would be imposed during the mid-2021 to mid-2036 forecast period.

A forecast of new dwelling units in the area in which EDCs are to be imposed, over the 15-year forecast period, was derived giving consideration to:

1. Recent development charge studies and growth forecasts for upper tier, lower tier and separated municipalities, including:
 - a. Town of Gananoque, 2020 Development Charges Background Study prepared by Watson & Associates Economists Ltd.
 - b. Township of Leeds and the Thousand Islands Active Development Applications
 - c. Township of Rideau Lakes 2024 Development Charges Background Study prepared by Watson & Associates Economists Ltd.
 - d. Village of Westport 2024 Development Charges Background Study prepared by Watson & Associates Economists Ltd.
 - e. City of Kingston Development Charges Background Study, December 17 2024, consolidated report prepared by Watson & Associates Economists Ltd.; City of Kingston Active Development Activity database; City of Kingston Community Area Lands Needs and Intensification Analysis prepared by Watson & Associates Economists Ltd.; City of Kingston Population, Housing and Employment Growth Forecast Update to 2051 report to Council December 5, 2023; City of Kingston Urban Boundary Expansion Requests Report Number 24-172 Exhibit D
 - f. Township of North Frontenac 2024 Asset Management Plan - Population and Household Forecast
 - g. Frontenac County February 2020 Population, Employment and Housing forecasts
 - h. Township of Frontenac Islands October 1, 2024 Official Plan Schedule M1
 - i. Township of South Frontenac Development Charges Background Study, May 16, 2024 and June 17, 2024 Addendum prepared by Watson & Associates Economists Ltd.

- j. County of Lennox & Addington Growth Analysis and Urban Land Needs Report, September, 2023 prepared by Watson & Associates Economists Ltd.
- k. Township of Stone Mills 2024 Development Charges Background Study, November 20, 2024 prepared by DFA Infrastructure International Inc.
- l. Development Charges Update Background Report, Town of Greater Napanee, July 14, 2022 prepared by Watson & Associates Economists Ltd.
- m. Loyalist Township Development Charges Background Study December 2021 prepared by Hemson Consulting

A housing forecast by municipality, specifying dwelling unit type and location was undertaken in order to determine how many additional pupils would be generated by new housing development. A spatial matching of student data to Municipal Property Assessment Corporation (MPAC) housing data was used to determine Board-specific pupil yields. The pupil yields derived were subsequently applied to the forecast of new residential units within each school catchment area to determine how new residential development would impact future enrolment. ‘Zero’ pupil yields were applied to post-secondary student housing projects and market seniors housing units.

The EDC 15-year housing forecast suggests that an additional 21,965 net new occupied dwelling units will be added to the existing housing stock over the next fifteen years, at an average of 1,464 units per annum. Of the total additional dwelling units, approximately 36% are anticipated to be low density (single and semi-detached), 21% medium density (row houses, townhouses, etc.), 43% high density apartment units. The EDC housing forecast is net of demolitions.

Step 2- The draft by-law structure is based on a regional, area-specific approach to the by-law structure. That is, there are three separate ‘regions’ as defined by the legislation and the proposed EDC by-laws would only apply to a portion of each ‘region’ (i.e. an area specific charge), consistent with the catchment areas for CEPEO schools in Kingston. The elementary and secondary review areas match the current attendance boundaries of CEPEO Kingston schools. The EDC Review Areas used to determine future growth-related site needs are consistent with the legislative ‘regions’ as defined.

Step 3- Utilize the school facilities data known as the ECIS to determine the Ministry-approved OTG (On-the-Ground) capacities and the number of portables and portapaks (temporary space) for each existing elementary and secondary facility. Adjust the OTG capacity for pupil spaces to account for any changes to school capacity as result of community partnerships, child-care initiatives, etc., and submitted to the Ministry of Education as reductions to the SFIS OTG capacity (See Chapter 5).

Steps 4 through 6 - Determine the Board’s projections of enrolment, by school, by grade, by program over the fifteen-year forecast period. Enrolment projections that distinguish the pupil requirements of the existing community (elementary to secondary retention, the number of future Kindergarten subscriptions, and the by-grade advancement of the existing student population) from the pupil requirements of new development (the number of pupils anticipated to be generated by new development within the Counties and over the next 15 years) were prepared by the consultants and reviewed by Board Planning staff. Within each Review Area, schools are distinguished between those that are impacted by residential development from those that are not.

Steps 7 and 8- Determine the number of pupil places “available” to accommodate enrolment growth resulting from the construction of new housing development. The Board is entitled to exclude any available pupil places that, in the opinion of the Board, could not reasonably be used to accommodate enrolment growth. The determination of 15-year growth-related needs aligns with the Board’s longer-term student accommodation needs as well as Capital Priority funding requirements.

Subtract any available and surplus pupil places in existing facilities from the total requirements of new development (Year 15 total enrolment), to determine the net growth-related pupil place requirements. Determine net growth-related pupil places by review area and within each review area in accordance with the timing and location of growth.

Step 9- Complete Form A of the EDC Submission to determine eligibility to impose education development charges.

Step 10- Determine the number of additional school sites and/or site development costs required to meet the net growth-related pupil place needs and the timing of proposed expenditures. Where the needs can be met through additions to existing facilities and where no additional land component is required, no sites are identified. However, in the latter circumstances, there may be site development costs incurred in order to accommodate enrolment growth. These costs will be included in the determination of “growth-related net education land costs” where appropriate.

Step 11- Determine the additional sites or acreage required and the basis upon which the CEPEO can acquire the lands.

2.2 Financial Component:

Step 1- Identify the land acquisition costs. Where purchase and sale agreements have been finalized, incorporate the agreed-upon price.

Step 2- Identify site development, site preparation and applicable study costs specified under 257.53(2) of the *Education Act*.

Step 3- Apply an appropriate indexation factor to site preparation/development costs to recognize increased labour and material costs over the 15-year forecast period. Apply an appropriate land escalation factor to site acquisition costs, over the term of the by-law (i.e. 5 years).

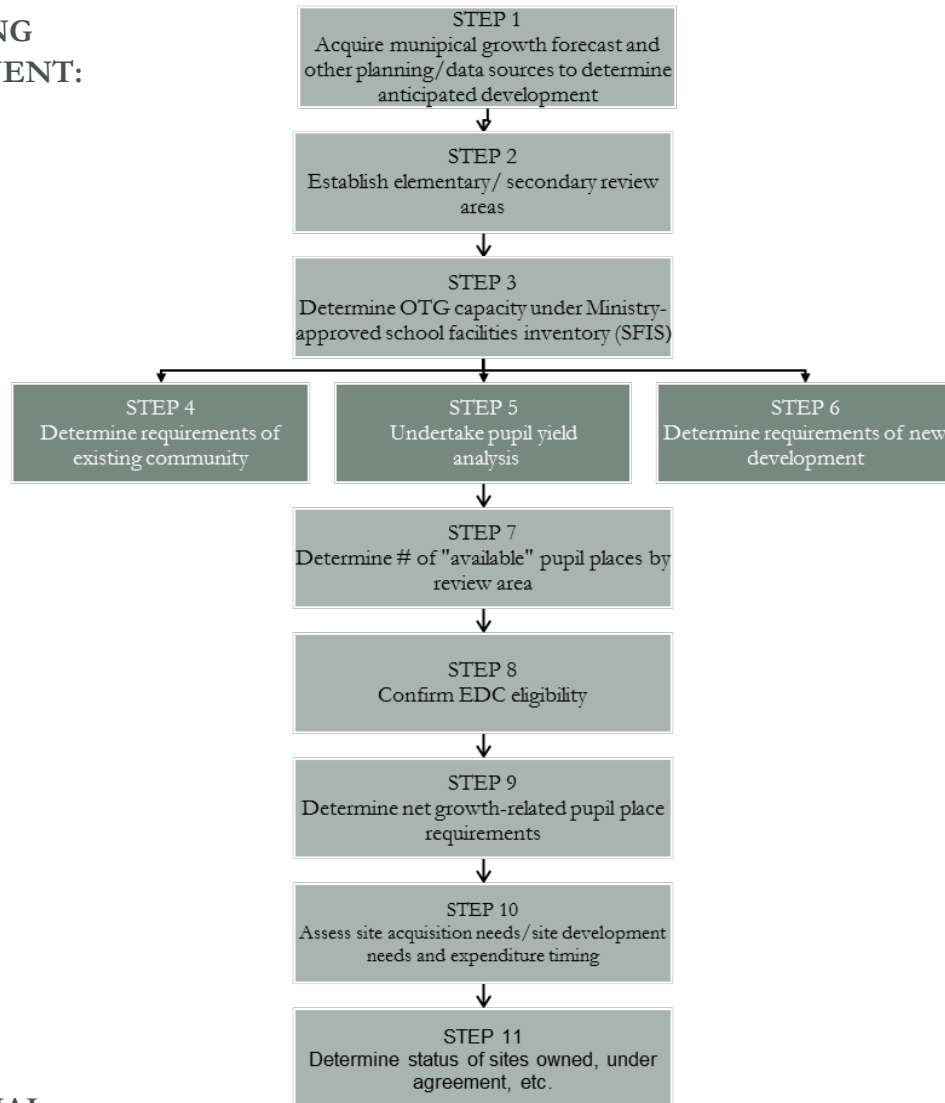
Step 4- For the second and all subsequent EDC by-laws, determine what amounts, if any, should be applied to reduce the charge resulting from any surplus funds in the existing EDC account which should be applied to reduce the charge.

Or determine if there is a negative balance in the account that needs to be applied to the EDC rates derived for the successor by-law period.

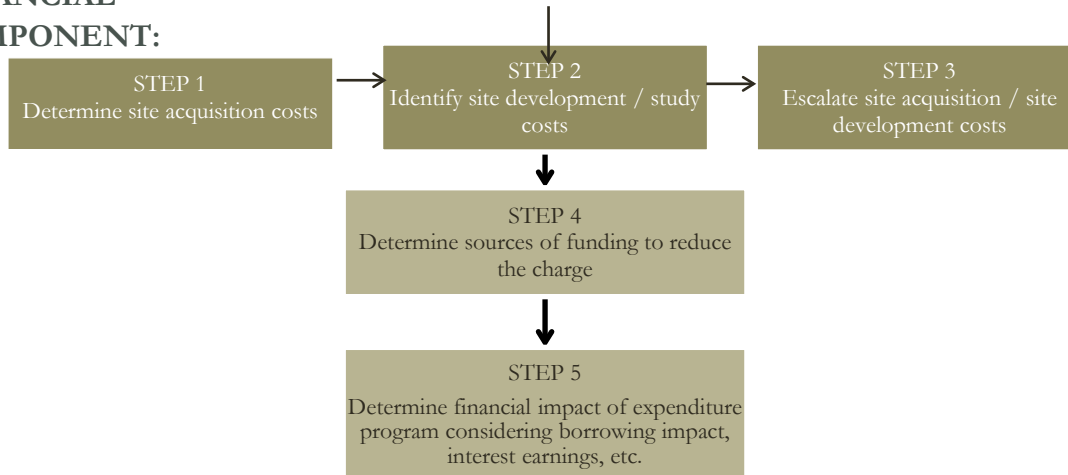
Step 5- Determine the quantum of the charge (both residential and non-residential if the Board intends to have a non-residential charge), considering borrowing impact (particularly where there is a significant deficit EDC account balance) and EDC account interest earnings by undertaking a cashflow analysis of the expenditure program over the 15-year forecast period. The cashflow analysis is consistent with a line of credit repayment approach, specifying the interest rate to be paid and the payback period. The determination of the appropriate EDC rate is designed to ensure that the Year 15 closing balance is as close to ‘\$0’ as possible.

**FIGURE 2-1
EDC METHODOLOGICAL APPROACH**

**PLANNING
COMPONENT:**



**FINANCIAL
COMPONENT:**



¹ STEP 7 - Available pupil places, that, in the opinion of the Board, could reasonably be used to accommodate growth (section 7.3 of O. Reg 20/98 as amended)

CHAPTER 3 - JURISDICTION OF THE BOARD

3.1 Legislative Provisions

Section 257.54(4) of the *Education Act* states that “an education development charge by-law may apply to the entire area of the jurisdiction of a board or only part of it.”

Despite this, “an education development charge 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. In the case of the CEPEO each of the Unities Counties of Leeds and Grenville; Frontenac County and the City of Kingston; and Lennox and Addington County are separate ‘regions’ under the legislation and distinct from the remainder of the Board’s jurisdiction.

Finally, “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 account 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” (as amended by O. Reg. 193/10).

The determination of proposed EDC rates found within this report is based on a regional area specific by-law charging structure. In 2021, the CEPEO received approval from the Minister of Education to spend EDC funds imposed in one by-law area, in another by-law area.

Maps 3-1 and 3-2 found at the end of this chapter, outline the geographic jurisdiction analyzed in this EDC Background report and the elementary and secondary Review Areas (i.e. ‘regions’) used to determine growth-related education land costs.

3.2 Analysis of Pupil Accommodation Needs by “Review Area”

In order to attribute the number of pupil places that would be “available and accessible” to new development, within the areas in which development occurs, the Board’s jurisdiction has been divided into sub-areas, referred to in the EDC submission as “Review Areas.” Within each Review Area schools are distinguished between those that are impacted by future housing development and those that are not.

The total OTG capacity of all existing permanent accommodation is considered to be the total available capacity of the Board for instructional purposes and required to meet the needs of the existing community, as a first priority. Subsequently, the school board is entitled to recognize and remove any capacity that is not available to be used to accommodate growth-related pupils, provided that an explanation is given for the exclusion. As such, the use of permanent accommodation spaces within a review area is based on the following parameters:

1. The needs of the existing community (at the end of the 15-year forecast period) must take priority over the needs resulting from new development in the construction of additional pupil places.
2. Pupils generated from new development for the schools impacted by new housing construction fill any surplus available OTG capacity within their resident catchment area.
3. Pupils generated from new development within the review area must take priority over the “holding” accommodation needs of other review areas.

4. The school board is required to ensure consistency with its short, and longer term, capital priorities. That is, does the board expect to alter school catchment areas or add portables rather than build additional pupil places?

The remaining pupil spaces required as a result of new development within the review area, or net growth-related pupil place requirements, are to be potentially funded through education development charges, if the board intends to build additional pupil places to accommodate enrolment growth.

There are four important principles to which the consultants have adhered to in undertaking the EDC calculation on a review area basis:

1. Capacity required to accommodate pupils from existing development should not be utilized to provide “temporary” or “holding” capacity for new development over the longer term; and
2. Pupils generated by new development should not exacerbate a board’s current accommodation problems (i.e., an increasing portion of the student population being housed in portables for longer periods of time); and
3. Board transportation costs should be minimized.
4. Determining where housing development has occurred, or is, expected to occur, and the specific school enrolments affected by this residential development.

The rationale for the review area boundaries for the elementary and secondary panels of the Board also gives consideration to the following criteria:

1. A desire by the Board to align feeder school patterns as students move from Kindergarten to elementary and secondary programs;
2. Current Board-approved school attendance boundaries and distance between schools, or any proposed changes to school attendance boundaries;
3. Travel distances to schools consistent with the Board’s transportation policies;
4. Former municipal boundaries and manmade or natural barriers (e.g. existing or proposed major arterial roadways, expressways such as Highway 401, major river crossings, railway crossings, industrial areas, river valleys, escarpments, major environmental lands, etc.).

Secondary review areas are normally larger in size than elementary review areas due to the former having larger school facilities and longer transportation distances. Typically, a cluster of elementary schools are “feeder” schools for a single secondary facility.

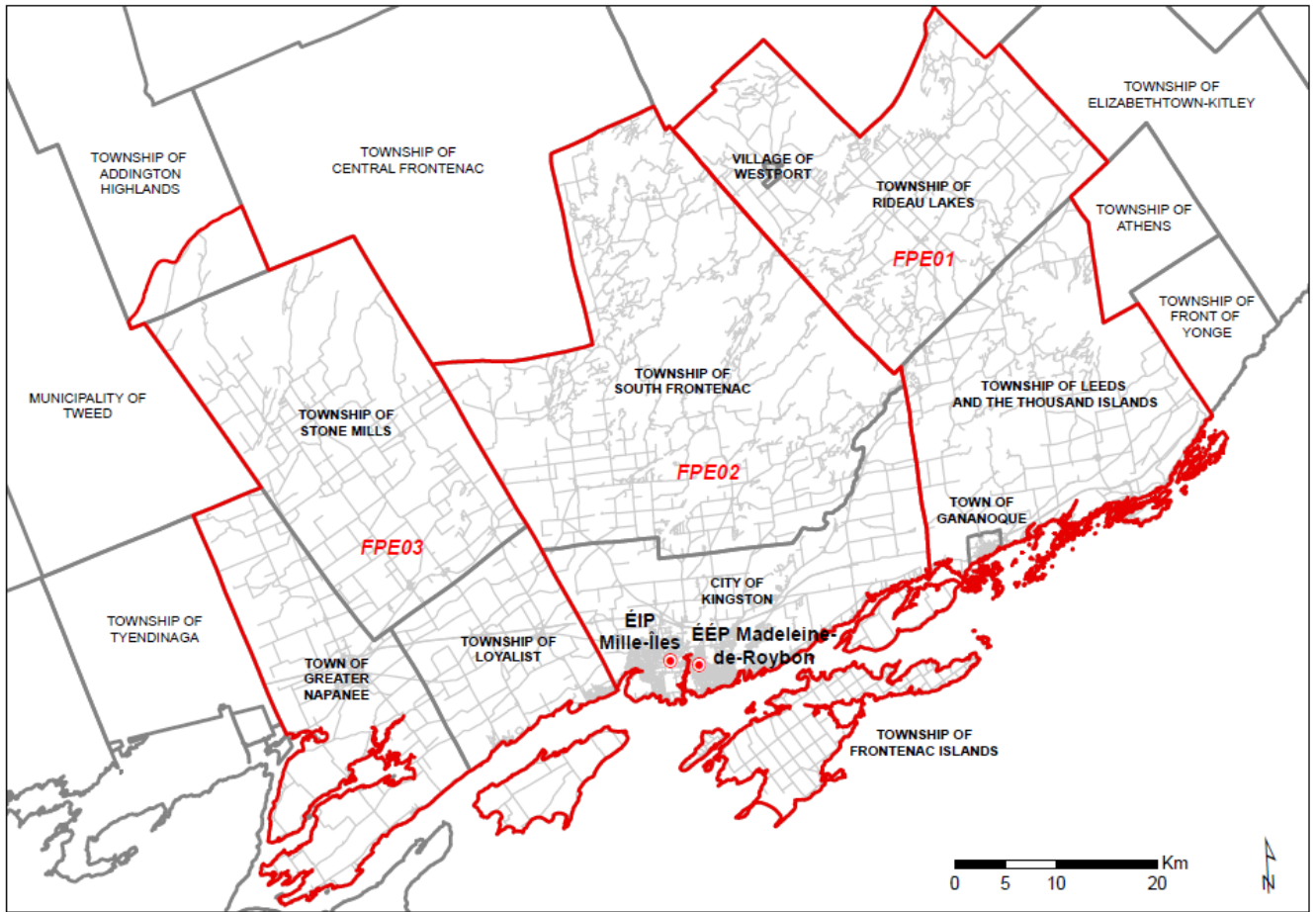
It is noted that undertaking the determination of additional site requirements using a review area and a sub review-area approach is consistent with the way in which future capital construction needs for the Board will be assessed over the long term.

Elementary and secondary overview maps of the Kingston catchment area are provided at the end of this chapter.

**TABLE 3-1 CEPEO EDC BY-LAW CHARGING
AREAS**

ELEMENTARY REVIEW AREAS
FPE01 United Counties of Leeds & Grenville ind. Westport, Gananoque, Rideau Lakes (except South Elmsley), Leeds and the Thousand Islands
FPE02 South Frontenac Twsp, Frontenac Islands & City of Kingston
FPE03 County of Lennox & Addington south of Highway 7
FPE99 remainder of jurisdiction elementary
SECONDARY REVIEW AREAS
FPS01 United Counties of Leeds & Grenville ind. Westport, Gananoque, Rideau Lakes (except South Elmsley), Leeds and the Thousand Islands
FPS02 South Frontenac Twsp, Frontenac Islands & City of Kingston
FPS03 County of Lennox & Addington south of Highway 7
FPS99 remainder of jurisdiction secondary

Map 3-1: Conseil des écoles publiques de l'Est de l'Ontario **Elementary Review Areas**

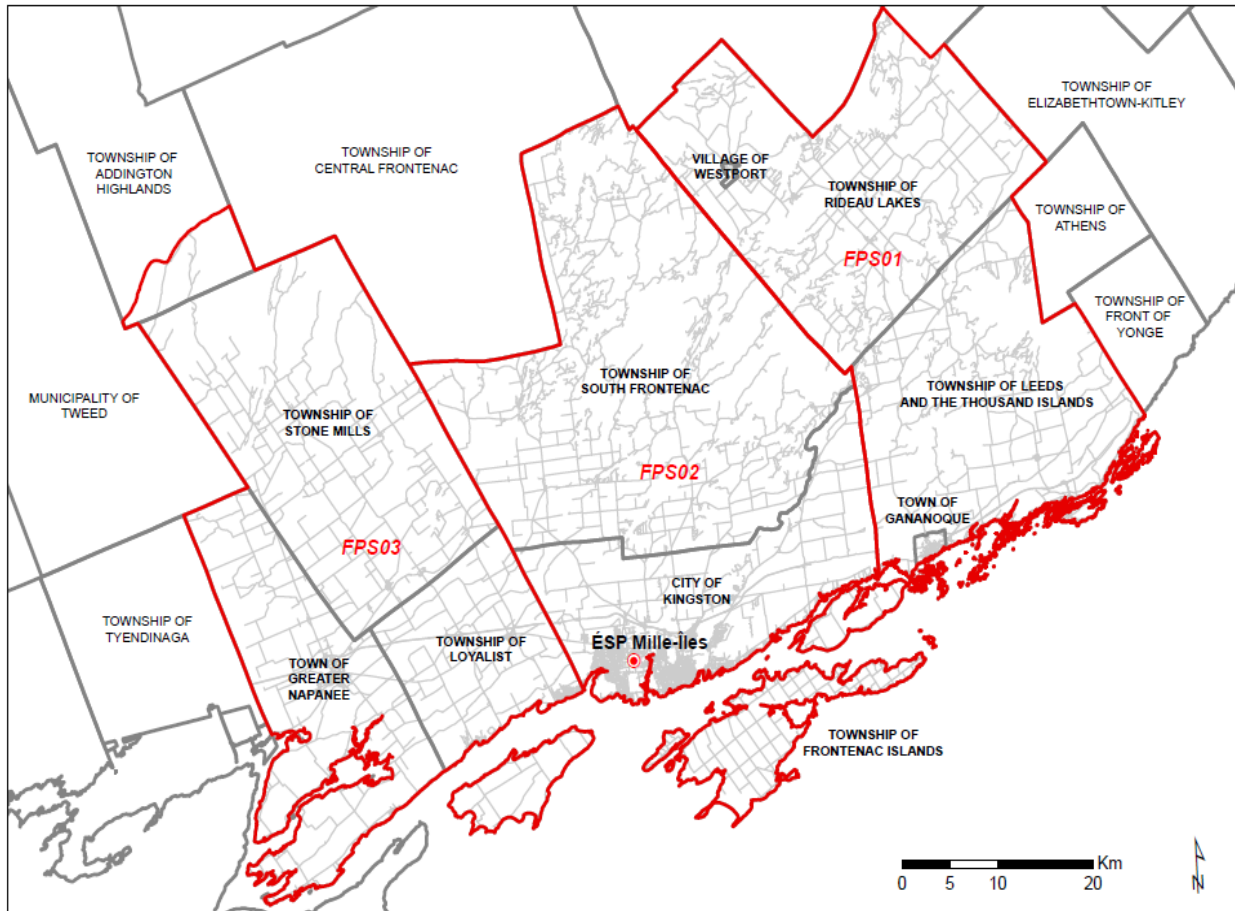


Conseil des Écoles Publiques de l'Est de l'Ontario: Education Development Charges Background Study 2026

Elementary Review Areas



Map 3-2: Conseil des écoles publiques de l'Est de l'Ontario **Secondary** Review Areas



Conseil des Écoles Publiques de l'Est de l'Ontario: Education Development Charges Background Study 2026

Secondary Review Areas



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CHAPTER 4 - RESIDENTIAL GROWTH FORECAST

4.1 Background

This section of the report deals with the 15-year forecast of residential and non-residential development for the mid-2026 to mid-2041 forecast period. The legislative requirements respecting EDC growth forecasts cite the need to identify the anticipated timing, location, and type of residential development, which are critical components of the overall EDC process due to the inextricable link between new units and new pupil places. The location of development is particularly important to the determination of additional growth-related site needs. Therefore, every effort was made to consider the most recent residential forecast information available. A detailed annual forecast of occupied dwelling units was undertaken by CEPEO school catchment area and by dwelling density type.

While the EDC legislation requires that the by-law rates be based on a 15-year forecast of building permits to which EDC charges would apply, the detailed housing forecast is also designed to address how net migration, re-gentrification due to aging population, shifts in perspectives on density choices and housing space needs, along with government housing policies and affordability, will affect housing occupancy over the longer term.

A forecast of new dwelling units in the area in which EDCs are to be imposed, and over the 15-year forecast period, was derived giving consideration to:

1. Recent development charge studies and growth forecasts for upper tier, lower tier and separated municipalities, including:
 - a. Town of Gananoque, 2020 Development Charges Background Study prepared by Watson & Associates Economists Ltd.
 - b. Township of Leeds and the Thousand Islands Active Development Applications
 - c. Township of Rideau Lakes 2024 Development Charges Background Study prepared by Watson & Associates Economists Ltd.
 - d. Village of Westport 2024 Development Charges Background Study prepared by Watson & Associates Economists Ltd.
 - e. City of Kingston Development Charges Background Study, December 17 2024, consolidated report prepared by Watson & Associates Economists Ltd.; City of Kingston Active Development Activity database; City of Kingston Community Area Lands Needs and Intensification Analysis prepared by Watson & Associates Economists Ltd.; City of Kingston Population, Housing and Employment Growth Forecast Update to 2051 report to Council December 5, 2023; City of Kingston Urban Boundary Expansion Requests Report Number 24-172 Exhibit D
 - f. Township of North Frontenac 2024 Asset Management Plan - Population and Household Forecast
 - g. Frontenac County February 2020 Population, Employment and Housing forecasts
 - h. Township of Frontenac Islands October 1, 2024 Official Plan Schedule M1
 - i. Township of South Frontenac Development Charges Background Study, May 16, 2024 and June 17, 2024 Addendum prepared by Watson & Associates Economists Ltd.
 - j. County of Lennox & Addington Growth Analysis and Urban Land Needs Report, September, 2023 prepared by Watson & Associates Economists Ltd.
 - k. Township of Stone Mills 2024 Development Charges Background Study, November 20, 2024 prepared by DFA Infrastructure International Inc.

- l. Development Charges Update Background Report, Town of Greater Napanee, July 14, 2022 prepared by Watson & Associates Economists Ltd.
- m. Loyalist Township Development Charges Background Study December 2021 prepared by Hemson Consulting

Board-specific pupil yields were applied to the forecast of new residential units within each school catchment area to determine how new residential development would impact future enrolment.

The EDC 15-year housing forecast suggests that an additional 21,965 net new occupied dwelling units will be added to the existing housing stock over the next fifteen years, at an average of 1,464 units per annum. Of the total additional dwelling units, approximately 35% are anticipated to be low density (single and semi-detached), 21% medium density (row houses, townhouses, etc.), 43% high density apartment units. The EDC housing forecast is net of projected demolitions.

4.2 Legislative Requirements

As the legislation permits school boards to collect education development charges on both residential and non-residential development, both must be considered as part of the growth forecast as follows:

“An EDC background study shall include estimates of the anticipated amount, type and location of residential and non-residential development.”; (Section 257.61(2) of the *Education Act*)

“Estimate the number of new dwelling units in the area in which the charges are to be imposed for each of the 15 years immediately following the day the by-law comes into force.”; (O. Reg 20/98), Section 7(2)

“If charges are to be imposed on non-residential development, the board shall determine the charges and the charges shall be expressed as either:

- (a) a rate applied to the gross floor area (GFA) of the development;
- (b) a rate applied to the declared value of development.” (O. Reg. 20/98), Section 7(10)

“If the board intends to impose different charges on different types of residential development, the board shall determine the percentage of the growth-related net education land cost to be funded by charges on residential development, and that is to be funded by each type of residential development.” (O. Reg. 20/98), Section 9.1

“The Board shall choose the percentage of the growth-related net education land costs that is to be funded by charges on residential development and the percentage, if any, that is to be funded by the charges on non-residential development. The percentage that is to be funded by non-residential development shall not exceed 40 percent.” (O. Reg. 20/98), Section 7(8)

The foregoing legislative parameters are also subject to the ‘legislative ‘cap’ that was enacted by the Province on November 1, 2019.

Statutory Residential Exemptions:

Additional Dwelling Unit Exemption –

Section 257.54 (3) of the *Education Act* exempts, from the imposition of education development charges, the creation of two additional dwelling units within an existing single detached dwelling (i.e. the conversion of a

single unit to a duplex or triplex), or one additional dwelling unit within a semi-detached, row dwellings and other residential buildings. The addition of ancillary dwelling units that are not part of the principal residence but are built on the same property are not exempted from the payment of EDCs.

Replacement Dwelling Unit Exemption –

Section 4 of O. Reg 20/98 requires that the Board exempt from the payment of education development charges, the ‘replacement, on the same site, a dwelling unit that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it uninhabitable’, provided that the replacement building permit is issued within two years that the dwelling unit was destroyed or became uninhabitable.

4.3 Residential Growth Forecast and Forms B and C

Table 4-1 summarizes the housing forecast by unit type for the mid-2026 to mid-2041 by ‘region’, each of which is treated as a separate elementary and secondary review area.

TABLE 4-1
Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
Education Development Charges Submission 2026
Forms B/C - Dwelling Unit Summary

PROJECTION OF NET NEW DWELLING UNITS¹

	Year 1 2026/ 2027	Year 2 2027/ 2028	Year 3 2028/ 2029	Year 4 2029/ 2030	Year 5 2030/ 2031	Year 6 2031/ 2032	Year 7 2032/ 2033	Year 8 2033/ 2034	Year 9 2034/ 2035	Year 10 2035/ 2036	Year 11 2036/ 2037	Year 12 2037/ 2038	Year 13 2038/ 2039	Year 14 2039/ 2040	Year 15 2040/ 2041	Total All Units
Total Kingston Catchment Area																
Singles and Semi-Detached	593	603	598	618	566	571	570	569	500	545	469	458	453	457	362	7,923
Townhouses, Row Housing, etc.	365	321	311	298	299	295	324	285	324	300	304	304	305	306	305	4,646
Apartments	574	577	575	659	662	568	580	563	505	489	382	383	382	633	812	8,364
Post Secondary Housing	54	50	50	50	59	59	58	36	88	88	88	83	83	83	83	1,012
Total	1,566	1,551	1,535	1,625	1,576	1,513	1,532	1,473	1,417	1,422	1,243	1,228	1,223	1,479	1,562	21,965
FPF01 United Counties Leeds & Grenville incl. Westport, Gananoque, Rideau Lakes (except South Emsley), Leeds and the Thousand Islands																
Singles and Semi-Detached	103	113	108	108	101	103	103	98	99	103	109	94	94	94	94	1,524
Townhouses, Row Housing, etc.	9	8	8	9	8	9	9	10	10	9	9	9	9	10	10	136
Apartments	24	27	24	24	28	34	29	29	30	32	30	30	30	30	30	431
Total	136	148	140	141	137	146	141	137	139	144	148	133	133	134	134	2,092
FPF02 South Frontenac Twp., Frontenac Islands & City of Kingston																
Singles and Semi-Detached	321	321	321	341	286	313	313	317	252	293	226	230	225	229	134	4,122
Townhouses, Row Housing, etc.	322	278	267	255	255	246	276	235	275	251	250	249	251	250	249	3,909
Apartments	508	507	507	591	590	509	506	509	430	411	300	300	300	550	729	7,248
Singles and Semi-Detached	54	50	50	50	59	59	58	36	88	88	88	83	83	83	83	1,012
Total	1,205	1,156	1,145	1,237	1,190	1,127	1,153	1,097	1,045	1,043	864	862	859	1,112	1,195	16,291
FPF03 County of Lennox & Addington south of Highway 7																
Singles and Semi-Detached	169	169	169	169	169	155	154	154	149	149	134	134	134	134	134	2,277
Townhouses, Row Housing, etc.	34	35	36	34	36	40	39	40	39	40	45	46	45	46	46	601
Apartments	42	43	44	44	44	45	45	45	45	46	52	53	52	53	53	705
Total	245	247	249	247	249	240	238	239	233	235	231	233	231	233	233	3,583

Notes: 1. As assumed to be net of demolitions and conversions. Statutory exemptions include secondary dwellings that are ancillary to, or as part of an existing dwelling unit.

Grand Total Gross New Units in By-Law Area	21,965
Less: Statutorily Exempt Units in By-Law Area	1,208
Total Net New Units in By-Law Area	20,757

CHAPTER 5 - DEMOGRAPHIC TRENDS, FUTURE ENROLMENT EXPECTATIONS and AVAILABLE CAPACITY

5.1 Demographic and Enrolment Trends

The Conseil des écoles publiques de l'Est de l'Ontario provides French-language education services in the City of Kingston, drawing students from the southwestern portion of the United Counties of Leeds and Grenville; the County of Frontenac (south of Central Frontenac); and Lennox and Addington County south of Highway 7. The CEPEO has a 2025/26 preliminary (based on September 2025 enrolments) enrolment of 691 pupils (558 elementary headcount and 133 secondary (Gr 9-12) ADE) and currently operates 2 schools within the City of Kingston.

5.1.1 Overview

The consultants were retained to prepare long term (i.e., 15-year) enrolment projections for the Board. The analysis set out herein examines both historic demographic and enrolment trends within the Board's jurisdiction. The determination of 15-year enrolment projections uses a spatial matching of historical CEPEO student data with MPAC housing data (i.e. by period of occupancy and density type), in order to derive the number of CEPEO pupils to be generated by new housing development and to determine appropriate by school, by grade enrolments over the 2026/27 through 2040/41 school years.

The key elements of historical trends (both demographic and enrolment) are examined below. Firstly, *demographic trends* are assessed in terms of:

What has been the *change in pre-school and school age population*, for the jurisdiction as a whole, and for sub-geographies within the Board's jurisdiction? Many school boards can, and will experience areas of school age population growth, offset by areas of decline. Further, it is possible to experience growth in secondary school age children due to in-migration, but a decline in elementary school age population.

More importantly, what has been the *change in pre-school and school age population per household*? It is possible to experience significant new housing construction and yet experience a decline in school age population per household due to an aging population driving the demand for a portion of the new housing. As noted throughout this report, it is possible to experience an increase on children per household in high-rise developments due to reduced housing affordability.

How have *migrations trends* changed, as a whole and by age cohort? How has the economy affected the in-migration and out-migration of female persons between the ages of 20 to 35 (i.e., those who account for the majority of the household births)? How have the opportunities for work-from-home affected where people choose to live and how has this affected intra-Provincial migration trends? Has the *ethnic make-up of the migrant population* changed and, if so, how might this affect projected enrolment? What is the *religious affiliation of the migrant population*? It should be noted that religion is only asked every second Census undertaking and will be asked during the May 2021 Census undertaking.

How has the *birth rate* (i.e., the number of children born annually) and the *fertility rate* (i.e., the number of children a female is likely to have in her lifespan) changed for particular age cohorts? For example, in many areas, the birth rate has declined in recent years, while the fertility rate in females over the age of 35 has been increasing. Generally, the data indicates that, for the majority of the Province, women are initiating family formation later on in life and, in turn, having fewer children overall.

Secondly, *enrolment trends* are assessed in terms of:

How has the *grade structure ratio* (i.e., the number of pupils entering Junior Kindergarten versus the number of students graduating Grade 8) of the Board changed? Or the number of students retained between Grade 8 and Grade 9?

Have changes in *program delivery* affected the Board’s enrolment patterns? Will the construction of more state-of-the-art instructional spaces increase the board’s share of the school-aged population?

How has the Board’s *share of elementary/secondary enrolment* changed vis-à-vis the co-terminous boards and private school/other enrolment?

5.1.2 Population and Housing

Statistics Canada population and dwelling unit data related to the 2011, 2016 and 2021 Census undertakings is provided in Table 5-1. It is noted that the May 2021 Census undertaking occurred during the pandemic and may not fully reflect all the increased mobility of family units due to increased work-at-home opportunities. This information is one of the sources of the school and pre-school age population trends discussed herein as they relate to this portion of the CEPEO’s jurisdiction.

Table 5-1 compares the pre-school and school age population between 2011-2021 Census periods, illustrating the changing trends which will impact future enrolment growth for the Board in Table 5-2.

Within the CEPEO Kingston area by-laws the pre-school age population (ages 0-3) decreased by 300 persons between 2011 and 2021. The elementary school age population (ages 4-13) increased by 990 persons, and the secondary school age population (ages 14-17) decreased by 1,180 persons. However, it is noted that the decline in overall school-age population may include areas of student enrolment growth (e.g. Kingston West). The number of children under the age of 1 year (births) has declined by 150 persons, while the number of females of prime fertility age (25 to 39 years) increased by 5,865 persons.

Of particular note is the Table 5-1 increase in the number of 4-13 year olds within the City of Kingston, an overall increase of 960 persons; making up more than 90% of the overall increase across the jurisdiction of the by-laws. With respect to females of primary child-bearing years, the City of Kingston experienced an increase of more than 64%, or 5,430 women.

TABLE 5-1

CEPEO Kingston Catchment Area Census Data	2011	2011	2011	2011	2011	2016	2016	2016	2016	2016	2021	2021	2021	2021	2021
	<1 Years	0-3 Yrs	4-13 Yrs	14-17 Yrs	Females 25-39 Yrs	<1 Years	0-3 Yrs	4-13 Yrs	14-17 Yrs	Females 25-39 Yrs	<1 Years	0-3 Yrs	4-13 Yrs	14-17 Yrs	Females 25-39 Yrs
1 Town of Gananoque	35	160	475	245	390	35	140	480	240	360	30	140	455	190	390
2 Township of Rideau Lakes including Village of Westport	75	320	980	520	665	90	290	930	450	625	80	340	890	380	670
3 Township of Leeds and the Thousand Islands	95	320	925	445	670	90	335	910	360	625	70	310	940	340	670
4 City of Kingston	1,255	4,960	11,865	5,670	8,425	1,150	4,655	12,210	5,030	12,370	1,090	4,620	12,825	5,105	13,855
5 Township of South Frontenac	130	650	2,120	1,040	1,370	170	705	2,070	905	1,365	155	695	2,165	915	1,535
6 Township of Frontenac Islands	15	55	195	65	170	5	40	155	65	85	10	35	115	70	75
7 Loyalist Township	165	585	1,735	790	1,360	180	645	1,785	710	1,420	175	685	1,885	760	1,565
8 Township of Stone Mills	60	300	905	435	590	65	285	875	380	595	70	275	870	350	630
9 Town of Greater Napanee	130	580	1,560	755	1,220	145	555	1,605	670	1,150	130	530	1,605	675	1,335
TOTALS	1,960	7,930	20,760	9,965	14,860	1,930	7,650	21,020	8,810	18,595	1,810	7,630	21,750	8,785	20,725
% Increase re Previous Census						-1.5%	-3.5%	1.3%	-11.6%	25.1%	-6.2%	-0.3%	3.5%	-0.3%	11.5%

TABLE 5-2

CEPEO Kingston Catchment Area Census Data	2011 to 2021 Change				
	<1 Years	0-3 Yrs	4-13 Yrs	14-17 Yrs	Females 25-39 Yrs
1 Town of Gananoque	-5	-20	-20	-55	0
2 Township of Rideau Lakes including Village of Westport	5	20	-90	-140	5
3 Township of Leeds and the Thousand Islands	-25	-10	15	-105	0
4 City of Kingston	-165	-340	960	-565	5,430
5 Township of South Frontenac	25	45	45	-125	165
6 Township of Frontenac Islands	-5	-20	-80	5	-95
7 Loyalist Township	10	100	150	-30	205
8 Township of Stone Mills	10	-25	-35	-85	40
9 Town of Greater Napanee	0	-50	45	-80	115
TOTALS	-150	-300	990	-1,180	5,865

The following Table 5-3 provides historical enrolment for the entire CEPEO jurisdiction. The table demonstrates a 27.5% increase in elementary (JK-8) enrolment between 2016 and 2025, as well as a 34.5% increase in secondary (9-12) enrolment.

TABLE 5-3

CEPEO Jurisdiction-wide Historical Enrolment				
Enrolment Year	Elementary JK-8	Secondary Gr 9-12	% Change Elementary 2016 - 2025	% Change Secondary 2016 - 2025
2016	10,751	3,579		
2017	11,484	3,840		
2018	12,151	3,512		
2019	12,751	3,737		
2020	12,793	3,820		
2021	12,689	4,167		
2022	12,902	4,384		
2023	12,957	4,530		
2024	13,353	4,738		
2025	13,712	4,813	27.5%	34.5%

5.2 15-year Student Enrolment Projections and Pupil Accommodation Needs

The end of this chapter summarizes the elementary and secondary 15-year EDC enrolment projections for the CEPEO as they pertain to the proposed by-law charging area.

5.2.1 Methodology

The derivation of by-school and by-grade enrolment projections consists of two distinct methodological elements. The first, which is consistent with industry standards, follows a retention rate approach to determine how the existing pupils of the Board (i.e. pupils residing in existing housing within the Board’s jurisdiction, as well as any pupils who reside outside of the Board’s jurisdiction but attend schools of the Board) would move through each grade and transition from the elementary to the secondary panel, including any shifts in apportionment moving from elementary to secondary school programs. This element of the

enrolment projection methodology is known as the “Requirements of the Existing Community.” Some of these pupils attend schools where temporary holding spaces have been provided in anticipation of the construction of new pupil places in their resident area, once funding approval is provided by the province.

The second part of the projection exercise is to determine how many pupils would be generated by additional housing development over the forecast period, and what portion of these pupils would potentially choose to attend schools of the Board. This element of the forecasting exercise is known as the “Requirements of New Development” (ROND). The EDC Guidelines require that each projection element be examined separately and subsequently combined to determine total projected enrolment. The methodological approach to each element is examined in depth below.

Requirements of the Existing Community

The enrolment projections of the existing community are intended to reflect the predicted change in enrolment pertaining to housing units that have previously been constructed and occupied within the Board’s jurisdiction.

The key components of the existing community projection model are:

1. Enrolment projections disaggregated by sub-geography (i.e., review areas) and by school.
2. Historic average daily enrolment by school and by grade. This information is provided by the Board. The enrolment summaries are used to determine how changes in the provision of facilities and programs, as well as school choice, have affected student enrolment to date. This information also provides perspectives on how board apportionment has changed throughout the jurisdiction and by sub-area.
3. Historic retention rates by school, by grade and by program -- has the number of students moving through from grade to grade been more or less than previous years? Have changes to program offering affected the Board’s share of enrolment at any particular school, or more recent retention rates of any school or particular grade?
4. Feeder school retentions for each elementary and secondary school -- this includes pupils feeding into specialized programs and from elementary schools into secondary schools. Typically Grade 8 students are directed to a preferred secondary school based on a board’s attendance boundaries. However, “open access” policies at the secondary level often permit students to attend their school of choice (which could include a co-terminous board’s secondary school).
5. Historical enrolment anomalies and the ability to document unusual shifts in enrolment at any individual school due to changes in program, staffing, transportation policies, capital improvements, etc.
6. Review student holding situations and make adjustments to reflect future changes to attendance boundaries as new pupil places are constructed.
7. Review draft enrolment projections by school, by grade and by program with the Board and compare to Board-prepared student enrolment projections. Adjust retention and subscription assumptions for individual schools where necessary.

Requirements of New Development

The projected enrolment supporting the “Requirements of New Development” is intended to determine the number of pupils that would occupy new housing development, and the percentage of these pupils that are likely to attend schools of the Board. Some of these pupils may be held in existing schools of the Board, awaiting the opening of new resident-area schools.

The key components of the new development projection model are outlined below.

1. Pupil yield cycles derived from historical CEPEO student data spatially matched to MPAC housing data by period of housing construction over the last 15-years (to derive 15-year pupil yield cycles), by density type and by Review Area. The pupil yields cycles were subsequently applied to the housing forecast by school catchment area.
2. The total Requirements of New Development plus Requirements of the Existing Community were peer reviewed against the Ministry of Finance (MoF) school-aged population projections.

The New Unit Pupil Yield Cycle

Figure 3 translates the impact of the single detached unit occupancy trend to a conceptual representation of the pupil yield cycle for these types of dwelling units. This figure illustrates a typical yield cycle for a new single detached dwelling unit, commencing at initial occupancy of the unit. In reality, there are several variables that affect the overall pupil yield cycle. Firstly, most new communities are constructed over periods of 5 to 15 years, so that the aggregated overall pupil yield of even a community comprised entirely of single detached units will represent an amalgamation of units at different points on the pupil yield cycle. It should be noted that new communities are generally comprised of:

- Units constructed and occupied at different times;
- Development of varying densities (low, medium or high);
- There are particular types of units with low, or no, “initial” yield occupancies (e.g., adult lifestyle, recreational, granny flats, etc.);
- There are particular types of units that generate additional pupils but may be exempted from the payment of EDCs (i.e. secondary dwellings within the principal residence).

The second variable is that there are basically two pupil yield cycles that have historically affected single detached units in newer communities: the primary cycle, which occurs over the (approximate) first 15-20 years of community development; and the sustainable cycle, which occurs after that point.

The primary yield cycle for elementary pupil yields in new single detached units generally peaks within the first 7 to 10 years of community development, depending on the timing of occupancy of the units. Recent demographic and occupancy trends, however, suggest that the family creation process is being delayed as many families are postponing having children and also having fewer children (as witnessed by declining fertility rates). However, the age structure of the immigrant population can have a compelling impact on pupil yields.

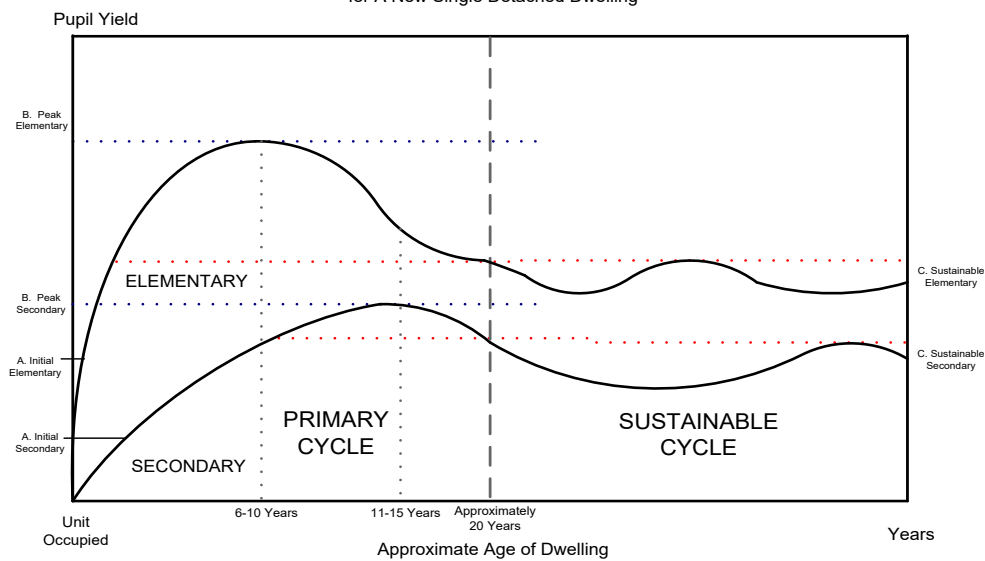
“Peak” yields may remain relatively constant over several years, particularly in periods of sustained economic growth. Eventually, however, the elementary yield would gradually decline until it reaches the end of the initial yield cycle and moves to the first stage of the sustainable yield cycle. The initial yield cycle of secondary pupil generation peaks in approximately year 12 to 15 of new community development (depending on the

timing of occupancy of the units), and experiences a lower rate of decline than the elementary panel, before reaching the sustainable yield cycle.

The second phase, the sustainable yield cycle for both the elementary and secondary panels appears to maintain the same peaks and valleys. However, the peak of the sustainable cycle is considerably lower than the primary peak for the community.

Accordingly, the overall blended pupil yield for a single community will incorporate the combination of these factors. Pupil yields applicable to different communities will vary based on these (and other) demographic factors. Pupil generation in the re-occupancy of existing dwelling units can vary from its initial occupancy. For these reasons, an overall pupil yield generally reflects a weighting (i.e. the proportion of low, medium and high-density units constructed each year) and blending of these variables. There is a need to track how neighbourhoods with an increased aged population and increases due to net migration will change over time. In addition, it is important to track how household occupancy changes given affordability issues, economic downturns, and land intensification initiatives.

Figure 3
Conceptual Representation of the Pupil Yield Cycle
for A New Single Detached Dwelling



Total Student Enrolment Projections

The projected “requirements of the existing community” are added to the total “requirements of new development” by school and by grade, to determine total projected enrolment over the forecast period.

This information is reviewed in detail with Board staff. The enrolments are adjusted, where necessary as previously noted.

5.2.2 Summary of Board Enrolment Projections

Summaries of the total 15-year EDC enrolment within the Kingston school catchment area, and for the CEPEO, are provided in Table 5-4 and for the elementary and secondary panels. The total EDC elementary enrolment projections indicate that by the end of the 15-year forecast period, the Board will have a total

enrolment of 808 students for an increase of 250 students from the 2025/26 enrolment of 558. The Board is expected to experience an increase of about 95 students in the existing community, which is projected to be enhanced by an additional 155 pupils from new housing development, which is an overall pupil yield of 0.0062. This information reflects JK-8 enrolments.

For the Grade 9-12 programs, the CEPEO EDC projections for the same Kingston catchment area forecast an increase of 92 students in the existing community and 39 additional students to come from new development over the next 15 years. This results in total projected Year 15 enrolment of 263 students, or an increase of about 130 students from the 2025/26 enrolment.

Table 5-4
Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
Historical and Projected Enrolment

	Current 2025/ 2026	Year 1 2026/ 2027	Year 2 2027/ 2028	Year 3 2028/ 2029	Year 4 2029/ 2030	Year 5 2030/ 2031	Year 6 2031/ 2032	Year 7 2032/ 2033	Year 8 2033/ 2034	Year 9 2034/ 2035	Year 10 2035/ 2036	Year 11 2036/ 2037	Year 12 2037/ 2038	Year 13 2038/ 2039	Year 14 2039/ 2040	Year 15 2040/ 2041
Elementary Panel (JK-8)	558	550	563	572	581	590	599	611	619	628	647	652	653	653	653	653
Existing Requirements of New Development		12	23	34	46	56	67	78	89	99	109	118	128	137	147	155
Total	558	562	586	606	627	646	666	689	708	727	755	770	781	790	800	808

250

	Current 2025/ 2026	Year 1 2026/ 2027	Year 2 2027/ 2028	Year 3 2028/ 2029	Year 4 2029/ 2030	Year 5 2030/ 2031	Year 6 2031/ 2032	Year 7 2032/ 2033	Year 8 2033/ 2034	Year 9 2034/ 2035	Year 10 2035/ 2036	Year 11 2036/ 2037	Year 12 2037/ 2038	Year 13 2038/ 2039	Year 14 2039/ 2040	Year 15 2040/ 2041
Secondary Panel (9-12)	133	151	166	175	189	186	194	191	194	194	185	190	195	203	220	225
Existing Requirements of New Development		3	6	8	11	14	17	19	22	25	27	29	32	34	36	39
Total	133	154	172	184	200	200	210	211	216	218	212	220	227	237	256	263

130

5.3 Determining Surplus and Available Pupil Places

The legislation requires that a school board provide an explanation if the permanent OTG capacity being used in completing the EDC submission differs from what is reported in the school facilities inventory (ECIS).

Determination of Surplus and Available Pupil Places

The Conseil des écoles publiques de l'Est de l'Ontario (CEPEO) provides JK-12 educational services in the City of Kingston, drawing students from parts of Frontenac County north of Hwy 401; the western portion of the United Counties of Leeds and Grenville and the area south of Highway 7 in Lennox and Addington County. The same catchment area has been used for the purposes of determining projected student enrolment over the 2026/27 through 2040/41 forecast period.

The CEPEO operates two (2) existing schools in Kingston:

1. Madeleine-de-Roybon, a JK-6 school owned by the Board and located at 72 Gilmour Avenue, Kingston
2. Mille-Îles, a Gr 7-12 school shared facility in the west end of Kingston

Madeleine-de-Roybon was acquired from the Limestone DSB in 2009 and was originally established as a JK-12 school for the Board. In 2018, the Province announced funding to construct a new Mille-Îles school located at 1290 Wheathill St. Kingston. The new Mille-Îles school was constructed as a joint school with the French Catholic board's Marie-Rivier on a 13-acre site. In addition, a new elementary school site has been designated as part of the Woodhaven Phase 4 subdivision – a 7.65-acre site, which is the subject of the proposed EDC by-laws.

The 15-year student enrolment projections are based on the number of net new dwelling units expected to be constructed within the by-law charging areas¹, and consistent with municipal and County housing forecasts. The EDC enrolment projections are considered conservative in that:

1. Madeleine-de-Roybon experienced increased enrolment of 181% in the 10-year period following the acquisition of the school by the CEPEO in 2009. The EDC projections do not assume a similar trajectory for the opening of the second elementary school in Kingston West. However, it must be noted that the CEPEO has been highly successful in attracting sufficient students to operate fully utilized schools when constructing new pupil places.
2. The CEPEO has a child-care waiting list of 116 children in addition to the 35 children currently enrolled at Madeleine-de-Roybon. As such, the Board expects to build 10 additional child-care classrooms in Madeleine-de-Roybon and in the new Kingston West elementary school.
3. Historically, the CEPEO has experienced a significant reduction in retention rates moving from the elementary to the secondary panel. The opening of the new Mille-Îles school however, has meant an increase in Grade 7-12 enrolment of more than 167% since 2016.

¹ The portion of United Counties of Leeds and Grenville which includes Town of Gananoque, the Township of Leeds and The Thousand Islands, the Township of Rideau Lakes (except South Elmsley); and the Town of Westport; the City of Kingston, the South Frontenac and the Frontenac Islands portion of the County of Frontenac (*Education Act* refers to as the Frontenac Management Board (as of January 7, 1997); the portion of Lennox and Addington County that includes the Town of Greater Napanee, the Township of Loyalist including Amherst Island and the Township of Stone Mills south of Highway 7.

4. The City of Kingston is reviewing proposals to expand the urban boundary as there are fewer than 2,000 residential units within the existing development approvals process, in comparison to the need to add just under 15,000 new dwellings over 15-year forecast period.
5. Completion of the Cataraqui River Third Crossing (waaban Crossing) shortens the transportation times and distances for students residing on the east side of the catchment area. However, as noted earlier within this report, there is potential for significant residential development east of the Cataraqui River if approved by the City of Kingston.

For the purposes of the EDC study, the OTG capacity for Madeleine-de-Roybon was reduced from 527 to 366 – a reduction of 7 regular classrooms. This includes the conversion of 5 existing classrooms to accommodate 5 additional child care rooms plus storage, and converting 2 classrooms to create a right-sized library. Further, there will be a need to provide 5 child-care classrooms within the new Kingston West school. As such, the Board has determined that there are no surplus and available pupil places for the purposes of determining growth-related EDC site needs in the Kingston catchment area, except at the secondary level and there are no more 40 surplus Gr 9-12 spaces, or less if 1 classroom is designated as special education programs.

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CHAPTER 6 - SITE REQUIREMENTS AND VALUATION

6.1 Legislative Requirements

The steps set out in section 7 of O. Reg. 20/98 for the determination of an education development charge, require the Board to “...estimate the net education land cost for the elementary/secondary school sites required to provide pupil places for the new school pupils.”

Section 257.53(2) specifies the following as education land costs if they are incurred or proposed to be incurred by a Board:

1. Costs to acquire land or an interest in land, including a leasehold interest, to be used by the board to provide pupil accommodation.
2. Costs to provide services to the land or otherwise prepare the site so that a building or buildings may be built on the land to provide pupil accommodation.
3. Costs to prepare and distribute education development charge background studies as required under this Division.
4. Interest on money borrowed to pay for costs described in items 1 and 2.
5. Costs to undertake studies in connection with an acquisition referred to in item 1.

Only the capital component of costs to lease land or to acquire a leasehold interest is an education land cost.

Under the same section of the Act, the following are not education land costs:

1. Costs of any building to be used to provide pupil accommodation;
2. Costs that are attributable to excess land of a site that are “not education land costs.” (section 2 subsection 1 of O. Reg. 20/98).

However, land is not excess land if it is reasonably necessary,

- (a) to meet a legal requirement relating to the site; or
- (b) to allow the facilities for pupil accommodation that the board intends to provide on the site to be located there and to provide access to those facilities.

Finally, the Regulation specifies the following site sizes:

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

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

In some instances, Boards may require site sizes in excess of the maximum prescribed above, in that a portion of the school site may be undevelopable (e.g. environmentally sensitive lands, woodlots, utility corridors, etc.). French-language school boards may acquire larger school sites in anticipation of the potential to create school campuses if future enrolment warrants (i.e. two schools on one site offering JK-12 programs). Changes to program offering may translate into larger school buildings footprints, increased playfield space, parking spaces, site access, etc. that would require larger school sites. More recent design standards associated with efficient land uses may require smaller school sites, due to higher land values. School site sizes need to be determined on a site-specific basis and may be more or less than specified in the table above.

Further, a school may include spaces for both extended day program as well as third party programs such as child care spaces or community uses. These spaces add to the overall footprint of the school building not contemplated in the site size standards set out in the tables above, as well as increase the amount of dedicated playfield acreage required for these programs. Therefore, the number of pre-school children generated by the construction and occupancy of new residential units, can impact the amount of land necessary to meet overall accommodation needs.

6.2 Site Requirements

The site requirements arising from new residential development in each review area indicate the cumulative number of new pupil places required by Year 15 of the forecast period, and for which there are insufficient permanent pupil places to accommodate all projected students. Further, new sites may not be required where the Board intends to construct additions to existing facilities to meet all or a portion of the requirements of new development over the forecast period (although, in some cases the acquisition of adjacent property and demolition of existing buildings may be required). Even in a greenfield situation, school additions constructed to accommodate enrolment growth may require additional site development (e.g. grading, soil remediation, upgrading utility services, removal of portables, demolition of existing buildings, etc.).

Boards generally acquire sites a minimum of two years in advance of opening a new school facility, in order to ensure that there is sufficient time allowed for site servicing and preparation, facility design, contract tendering, building construction and the capital allocation process. The length of time required to approve

development plans, acquire land for school sites, assess site preparation needs, and commence school construction can consume a decade or more, particularly where multi-use developments or redevelopment of lands are proposed. Aligning funding, acquisition and site development timing can be challenging in an urban development environment. EDCs may only pay a portion of the site acquisition and site development costs where intensified land uses are to be considered.

Land in Excess

The school site designated for the CEPEO within the Woodhaven Phase 4 subdivision – Block 151 is 7.65 acres. Initially, the Board proposes to construct a 366 pupil-place elementary school, or 352 OTG with 1 special classroom, as well as 5 child care classrooms. Section 2 (1) of O. Reg. 20/98 specifies the number of eligible acres of land based on the number of pupils to be accommodated. The legislative site size standards determine the Board would be entitled to fund a maximum of 4 acres of land. The EDC rates adopted in 2021 were derived on the assumption that the Board would fund the entirety of the 7.65 acres on the basis that the actual enrolment may very well be higher than projected in the EDC Background. In addition, the surrounding development and placement of the hydro corridor and park would make it difficult to sever the property to create additional buildable lots. If it is possible to reduce the size of the school site, the EDC legislation makes provision for the Board to sell any surplus lands, where possible, and use the proceeds stemming from the sale of the surplus lands to reimburse the EDC account.



Plan courtesy MW Cotman & Associates Real Estate Appraisers & Consultants

6.3 Site Preparation/Development Costs

Site preparation/development costs are “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.”

Site preparation/development costs are funded through three different sources. First, there is an expectation that the owner of the designated school site will provide:

- site services to the edge of the property’s limit;
- rough grading and compaction; and
- a site cleared of debris;

in consideration of being paid “fair market value” for the land. Where un-serviced land is acquired by the board, the cost to “provide services to the land” is properly included in the education development charge. In the case of redevelopment school sites site preparation costs may include soils remediation, demolition of existing buildings on the site, servicing infrastructure that requires replacement due to age (e.g. water services, sewer services, gas and utilities, transformers, etc.), on-site storm water management, off-site sidewalk, crosswalk and traffic upgrades, road service remediation etc.

The third and final source of financing site preparation/ development costs is education development charges (i.e. for ‘eligible’ school boards). Through discussion with the development community, the boards and the Ministry, a list (although by no means an exhaustive list) of EDC “eligible” site preparation/ development costs in a greenfields situation has been determined.

6.4 Eligible Site Preparation/Development Costs in a Greenfields Situation

EDC eligible site preparation/development costs in a greenfields development area include:

- an agent or commission fee paid to acquire a site or to assist in negotiations to acquire a site;
- costs to fulfill municipal requirements to properly maintain the school site prior to construction of the school facility;
- land appraisal reports and legal fees;
- transportation studies related to site accessibility;
- soils tests;
- environmental studies related to the condition of the school site;
- preliminary site plan/fit studies;
- stormwater management studies related to the site;
- archaeological studies precedent to site plan approval of the site;
- planning studies aimed at ensuring municipal approval of the site plan;
- expropriation costs;
- site option agreement costs;

- rough grading, removal of dirt and rubble, engineered fill;
- removal of buildings on the site;
- land transfer taxes.

Finally, as noted above, in situations where a Board is acquiring unserviced land for the purposes of siting a school facility, or the local municipality requires upgraded site services related to site access and student safety, eligible costs could additionally include:

- site servicing costs;
- temporary or permanent road access to the site;
- power, sanitary, storm and water services to the site;
- off-site services required by the municipality (e.g. sidewalks).

6.5 Conclusions re Average Site Preparation Costs per Acre

An escalation factor of 2.25% per annum for site preparation/development costs has been applied, which is equivalent to the average annual Consumer Price Index over time. Site preparation/development costs are escalated annually over the fifteen-year forecast period. The CEPEO has already acquired the Kingston West site at a cost of \$3,933,136.

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CHAPTER 7 - EDUCATION DEVELOPMENT CHARGE CALCULATION

The basis for the calculation of education development charges for the Conseil des écoles publiques de l'Est de l'Ontario is documented in the Board's Education Development Charges Submission to the Ministry of Education and found in Appendix A of this report.

7.1 Growth Forecast Assumptions

The net education land costs and EDC calculations for the Board were based on the following forecast of net new dwelling units for the mid-2026 to mid-2041 period, as detailed in Chapter 4 of this report: The following figures reflect the combined areas of the three (3) proposed EDC by-laws.

RESIDENTIAL:

Net New Units	20,757
Average units per annum	1,384

7.2 EDC Pupil Yields

The Board's education development charge calculations were based on assumptions respecting the number of pupils generated, per dwelling unit type (with separate pupil yields applied to each type), by municipality or 'region' where appropriate, and by panel (elementary versus secondary) from new development, as set out in the Review Area Form Fs in Appendix A and described in detail in Chapter 5 of this report.

Table 7-1 sets out the EDC pupil yields utilized to determine the number of pupils generated from new development and the yields attributable to the CEPEO based on a spatial matching of CEPEO student data and Municipal Property Assessment Corporation (MPAC) housing data.

Table 7-1

CEPEO EDC 2026 Weighted Blended Pupil Yields

Elementary Review Area	SINGLE and SEMI-DETACHED	MEDIUM DENSITY	APARTMENTS (includes purpose-built seniors housing and student housing)	TOTAL UNITS
FPE01 United Counties Leeds & Grenville incl. Westport, Gananoque, Rideau Lakes (except South Elmsley), Leeds and the Thousand Islands	0.0017	0.0020	0.0019	0.0017
FPE02 South Frontenac Twsp, Frontenac Islands & City of Kingston	0.0030	0.0059	0.0092	0.0068
FPE03 County of Lennox & Addington south of Highway 7	0.0052	0.0067	0.0066	0.0057
TOTAL	0.0034	0.0059	0.0086	0.0062

Table 7-2

CEPEO EDC 2026 Weighted Blended Pupil Yields

Secondary Review Area	SINGLE and SEMI-DETACHED	MEDIUM DENSITY	APARTMENTS (includes purpose-built seniors housing and student housing)	TOTAL UNITS
FPS01 United Counties Leeds & Grenville incl. Westport, Gananoque, Rideau Lakes (except South Elmsley), Leeds and the Thousand Islands	0.0014	0.0016	0.0016	0.0014
FPS02 South Frontenac Twsp, Frontenac Islands & City of Kingston	0.0010	0.0020	0.0031	0.0023
FPS03 County of Lennox & Addington south of Highway 7	0.0042	0.0055	0.0054	0.0047
TOTAL	0.0020	0.0025	0.0032	0.0026

7.3 Determination of Net Growth-Related Pupil Place Requirement

The determination of the number of growth-related pupil places eligible for EDC funding involves three key steps. The analysis required to complete each of these steps was undertaken for each of the growth forecast review areas, discussed in Chapter 3. Generally, the steps required to determine the number of net growth-related pupil places by review area, are as follows:

1. Populate each Review Area with each of the schools having attendance boundaries within the individual Review Area. The CEPEO owns one (1) elementary and leases one (1) secondary school within the City of Kingston.
2. Determine the Requirements of New Development, which is the number of pupils generated from the dwelling units forecasted to be constructed over the forecast period.
3. Determine the Requirements of the Existing Community (although this is not a legislative requirement) which is the projected enrolment (i.e. headcount enrolment for the elementary panel and ADE enrolment for the secondary panel) over the 15-year forecast period.
4. Determine, given new residential development within the school's attendance boundary, what additional student accommodation will be required.
5. Finally, subtract any available pupil places that, in the opinion of the board, are not available to accommodate pupils generated by new housing development.
6. In determining the NGRPP entitlement going forward account for all additional school capacity previously funded from capital allocations, including projects that will be constructed and operational in the year following by-law adoption (in the case of new Mille-Îles school the two years following by-law adoption) and for which the Board is in the process of acquiring land necessary, or has recently acquired land necessary to create a new school site or school site expansion.

7. The net growth-related pupil place entitlement is subsequently incorporated into the EDC Submission Form G to determine the appropriate net education land costs based on aligning the EDC identified needs with the CEPEO’s long-term student accommodation strategies and capital priority requests.
8. Request permission from the Minister of Education to allow funds collected from one by-law Area to be spent in another by-law area, as part of the by-law review and adoption process.

DETERMINING NET GROWTH-RELATED PUPIL PLACE REQUIREMENTS

7.4 Approved Capital Cost Per Pupil

Paragraphs 4-10 of Section 7 of O. Reg. 20/98 set out the steps involved in moving from growth-related new school pupils to obtain “the growth-related net education land costs.” Generally, these steps are as follows when adopting the first EDC by-law in a ‘region’:

1. Estimate the net education land cost for the elementary and secondary school sites required to provide new pupil places.
2. Determine the portion of the charges related to residential development and to non-residential development if the Board intends to impose a non-residential charge.
3. Differentiate the residential development charge by unit type if the Board intends to impose a variable residential rate. Instructions setting out the methodological approach to differentiate the residential charge can be found in the Education Development Charge Guidelines (Spring 2023) prepared by the Ministry of Education.

7.5 Net Education Land Costs and Forms E, F and G

The total net education land costs for the Conseil des écoles publiques de l’Est de l’Ontario including escalation of land over the term of the by-law (five years), site acquisition costs, site development costs, associated financing costs and study costs, are \$8,510,326 to be recovered from 20,757 “net” new units, or an average EDC rate of \$410 per dwelling unit. However, the number of pupils generated by new housing development varies within each by-law ‘region’ and for this reason it is more equitable to determine applicable EDC rates in each separate ‘region’ based on the proportionate share of the number of pupils generated by new housing development. As such, the proposed EDC rates for each ‘region’ would be as follows:

Table 7-3

Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston
Proposed Residential EDC By-law Rates

EDC By-law Charging Area	EDC In-force Rate	EDC	Year 1	Year 2	Year 3	Year 4	Year 5
	As of	Calculated Rate	In-force Date:	In-force Date:	In-force Date:	In-force Date:	In-force Date:
	June 30, 2026	(per Dwelling Unit)	July 1, 2026 to June 30, 2027	July 1, 2027 to June 30, 2028	July 1, 2028 to June 30, 2029	July 1, 2029 to June 30, 2030	July 1, 2030 to June 30, 2031
By-law #1 (FPE01) United Counties of Leeds & Grenville ind. Westport, Gananoque, Rideau Lakes (except South Elmsley), Leeds and the Thousand Islands	\$333	\$140	\$140	\$140	\$140	\$140	\$140
By-law #2 (FPE02) South Frontenac Twp, Frontenac Islands & City of Kingston	\$365	\$404	\$404	\$404	\$404	\$404	\$404
By-law #3 (FPE03) County of Lennox & Addington south of Highway 7	\$344	\$456	\$456	\$456	\$456	\$456	\$456

EDC Submission (Form E, F and G):

The Review Area sheets set out in Appendix A detail the following information for each elementary and secondary Review Area:

- the cumulative number of forecasted new dwelling units by type;
- the weighted/blended pupil yield by unit type and the number of growth-related pupil places generated by the 15-year housing forecast (Forms E and F);
- the existing schools within each review area, the ECIS # and the OTG capacity for EDC purposes, as well as the number of portables and the acreage for each school site;
- the projected existing community enrolment;
- the cumulative requirements of new development and the determination of the number of available and surplus pupil places;
- the number of net growth-related pupil places (i.e. the number of eligible pupil places);
- comments detailing each Board’s capital priorities, and the determination of the number of net growth-related pupil places (NGRPP);
- a description of the growth-related site acquisition needs, the number of eligible acres, the anticipated cost per acre, the site preparation costs, financing costs and total education land costs (Form G).

7.6 EDC Accounts

Section 7(5) of O. Reg. 20/98 (as amended by 473/98 and O. Reg. 193/10) states that:

“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 cost with respect to any balance estimated. 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 CEPEO has collected more than \$530,000 since inception of the by-law on July 1, 2021, to August 31, 2025. This represents the total collected from all three (3) by-law areas, which are shown as a singular EDC account, given the permission provided by the Minister of Education during the 2021 by-law review and adoption process.

TABLE 7-4
CEP de l'Est de l'Ontario
EDC ACCOUNT RECONCILIATION - EDC Collections
Kingston Catchment Area

July 1, 2021 to August 31, 2025 Continuity Statement to Determine Current EDC Account Balance (Collections are net of refunds and interest expense and include accrued interest)

Date	EDC Collections (Including accrued interest less any refunds or interest expense)	Cumulative EDC Collections
<i>EDC Collections July 1, 2021 to August 31, 2021</i>	-\$2,582.76	-\$2,582.76
<i>EDC Collections September 1, 2021 to August 31, 2022</i>	\$181,941.81	\$179,359.05
<i>EDC Collections September 1, 2022 to August 31, 2023</i>	\$208,940.00	\$388,299.05
<i>EDC Collections September 1, 2023 to August 31, 2024</i>	\$18,027.25	\$406,326.30
<i>EDC Collections September 1, 2024 to August 31, 2025</i>	\$125,445.00	\$531,771.30
Plus:		\$531,771.30
Total Net EDC Funds July 1, 2021 to June 30, 2026		\$531,771.30
Projected EDC Account Balance as of June 30, 2026		\$ (2,837,749)

A summary of the EDC-eligible expenditures since the inception of the existing by-law are shown below:

TABLE 7-5
CEP de l'Est de l'Ontario
Kingston Catchment Area
EDC ACCOUNT RECONCILIATION - EDC Expenditures

		Property Size (acres)	Review Area Reference	EDC Expenditures	Cumulative Expenditures	% of EDC Eligible Site Costs Funded to Date	Unfunded Financial Obligations Cumulative
By-law #1 July 1, 2021 to August 31, 2025	<i>EDC Expenditures July 1, 2021 to August 31, 2025</i>						
	Other Eligible Expenditures			\$ 64,457	\$ 64,457	100.0%	\$ -
	Kingston West site		FPE02	\$ 3,305,063	\$ 3,369,520	0.0%	\$ (2,837,749)
	Total Expenditures October 28, 2002 to August 31, 2025			\$ 3,369,520			\$ -

7.7 Cash Flow Analysis and Forms H1 and H2

Table 7-6 set outs a fifteen-year cashflow analysis of the proposed capital expenditure program for school sites.

The quantum of the charge is determined on the basis of an 100%/0% residential/non-residential share, for the Board.

The cash flow methodology is consistent with that undertaken by municipalities for DC studies and is described as follows:

Cash Flow Assumptions:

- site acquisition costs are assumed to escalate by 2.5% and site development costs are assumed to escalate at 2.25% per annum consistent with the background information provided in Chapter 6.
- site acquisition costs are inflated only over the term of the by-law period (five years); site development costs are escalated over the full fifteen-year forecast period;
- the Education Development Charge account accrues 2.2% in the years in which the EDC account is expected to be positive, and during the 15-year forecast period.

Explanation of the Cash Flow Analysis:

A. Revenues

- Line 1 determines the EDC revenue to be generated by residential permits to be issued over the forecast period, based on a total of 20,757 projected building permits for which EDCs are expected to be paid.
- Line 2 determines the EDC revenue to be generated by non-residential building permits to be issued over the forecast period (the CEPEO is not proposing to impose non-residential EDC rates).
- Line 3 subtotals the residential EDC revenue (Line 1) and the non-residential EDC revenue if any (Line 2).

B. Expenditures

- Line 4 brings forward into the calculation the annual site acquisition costs. For the CEPEO only the future site preparation costs for the Kingston West site are currently included in the calculated EDC rate. Just under 16,000 residential units have been identified by development interests as potential urban expansion lands east of the Cataraqui River. The proposed EDC does not make any assumption respecting any future CEPEO site acquisition needs in this area, until such time as the City of Kingston has formally addressed potential urban boundary expansions.
- Line 5 incorporates the site preparation/development costs and escalates these costs at 2.25% per annum over the entire 15-year forecast period.
- Line 6 incorporates the study costs specified under section 257.53(2) at the beginning of each new by-law period, based on the historical average, and over the 15-year forecast period.
- Line 7 totals all projected expenditures.
- Line 8 sets out the annual interest payments where the annual EDC account balance is negative. The initial interest rate is based on CORRA plus 1.031% for bridge financing and CORRA plus 1.231% for operating credit over the 15-year forecast period.
- Line 9 calculates total expenditures by totaling Lines 4 through 6, plus line 8.

Scenario Comments:	
Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area	
BOTH PANELS	

Cashflow Assumptions	Yrs 1-5
A. EDC Account interest earnings (per annum)	2.20%
B. Credit Line Borrowing Rate	3.49%

TABLE 7-6
Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area

Cashflow Analysis for Both Panels (Total Jurisdiction)
 Current (2026) \$

CEPEO Proposed EDC Rates 2026 By-law #3 (FPE03) County of Lennox & Addington south of Highway 7		
Non-Residential Share	Residential Rate	Non-Residential Rate
0%	\$456	\$0.00
5%	\$433	\$0.01
10%	\$410	\$0.01
15%	\$388	\$0.02
20%	\$365	\$0.02
25%	\$342	\$0.03
40%	\$274	\$0.05

CEPEO Proposed EDC Rates 2026 By-law #2 (FPE02) South Frontenac Twsp, Frontenac Islands & City of Kingston		
Non-Residential Share	Residential Rate	Non-Residential Rate
0%	\$404	\$0.00
5%	\$384	\$0.03
10%	\$364	\$0.06
15%	\$344	\$0.09
20%	\$323	\$0.12
25%	\$303	\$0.15
40%	\$242	\$0.23

CEPEO Proposed EDC Rates 2026 By-law #1 (FPE01) United Counties of Leeds & Grenville incl. Westport, Gananoque, Rideau Lakes (except South Elmsley), Leeds and the Thousand Islands		
Non-Residential Share	Residential Rate	Non-Residential Rate
0%	\$140	\$0.00
5%	\$133	\$0.03
10%	\$126	\$0.07
15%	\$119	\$0.10
20%	\$112	\$0.13
25%	\$105	\$0.17
40%	\$84	\$0.26

	Year 1 2026/ 2027	Year 2 2027/ 2028	Year 3 2028/ 2029	Year 4 2029/ 2030	Year 5 2030/ 2031	Year 6 2031/ 2032	Year 7 2032/ 2033	Year 8 2033/ 2034	Year 9 2034/ 2035	Year 10 2035/ 2036	Year 11 2036/ 2037	Year 12 2037/ 2038	Year 13 2038/ 2039	Year 14 2039/ 2040	Year 15 2040/ 2041
Revenues															
1 Credit Line Borrowing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 Estimated EDC Revenue (Residential) Per Unit \$ 410	\$ 614,586	\$ 600,857	\$ 594,555	\$ 629,529	\$ 610,699	\$ 586,212	\$ 593,728	\$ 570,869	\$ 549,172	\$ 550,954	\$ 481,523	\$ 475,711	\$ 473,774	\$ 572,961	\$ 605,197
2 Estimated EDC Revenue (Non-Residential) Per Sq.Ft \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Total Revenue	\$ 614,586	\$ 600,857	\$ 594,555	\$ 629,529	\$ 610,699	\$ 586,212	\$ 593,728	\$ 570,869	\$ 549,172	\$ 550,954	\$ 481,523	\$ 475,711	\$ 473,774	\$ 572,961	\$ 605,197
Expenditures															
4 Site acquisition costs (escalation applied only over 5-year by-law period)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Site preparation costs ¹	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,259,947	\$ 2,259,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Study Costs	\$ 74,500	\$ -	\$ -	\$ -	\$ -	\$ 74,500	\$ -	\$ -	\$ -	\$ -	\$ 74,500	\$ -	\$ -	\$ -	\$ 74,500
7 Subtotal Projected Expenditures	\$ 74,500	\$ -	\$ -	\$ -	\$ -	\$ 2,334,447	\$ 2,259,947	\$ -	\$ -	\$ -	\$ 74,500	\$ -	\$ -	\$ -	\$ 74,500
8 Internal/External Borrowing Costs - Interest Expense		\$ 80,211	\$ 62,036	\$ 43,445	\$ 22,985	\$ 2,468	\$ 63,585	\$ 123,973	\$ 108,371	\$ 92,983	\$ 76,995	\$ 65,474	\$ 51,153	\$ 36,399	\$ 17,668
9 Total Expenditures	\$ 74,500	\$ 80,211	\$ 62,036	\$ 43,445	\$ 22,985	\$ 2,336,915	\$ 2,323,532	\$ 123,973	\$ 108,371	\$ 92,983	\$ 151,495	\$ 65,474	\$ 51,153	\$ 36,399	\$ 92,168
10 Net Revenues/(Expenditures)	\$ 540,086	\$ 520,646	\$ 532,519	\$ 586,083	\$ 587,713	\$ (1,750,703)	\$ (1,729,803)	\$ 446,896	\$ 440,800	\$ 457,971	\$ 330,027	\$ 410,237	\$ 422,621	\$ 536,562	\$ 513,029
EDC Eligibility Analysis															
11 EDC Account, Opening Balance	\$ (2,837,749)	\$ (2,297,663)	\$ (1,777,017)	\$ (1,244,497)	\$ (658,414)	\$ (70,700)	\$ (1,821,403)	\$ (3,551,207)	\$ (3,104,310)	\$ (2,663,510)	\$ (2,205,539)	\$ (1,875,512)	\$ (1,465,275)	\$ (1,042,654)	\$ (506,092)
12 Revenue Minus Expenditures	\$ 540,086	\$ 520,646	\$ 532,519	\$ 586,083	\$ 587,713	\$ (1,750,703)	\$ (1,729,803)	\$ 446,896	\$ 440,800	\$ 457,971	\$ 330,027	\$ 410,237	\$ 422,621	\$ 536,562	\$ 513,029
13 Sub total	\$ (2,297,663)	\$ (1,777,017)	\$ (1,244,497)	\$ (658,414)	\$ (70,700)	\$ (1,821,403)	\$ (3,551,207)	\$ (3,104,310)	\$ (2,663,510)	\$ (2,205,539)	\$ (1,875,512)	\$ (1,465,275)	\$ (1,042,654)	\$ (506,092)	\$ 6,937
14 Interest Earnings (12 months on Sub-total)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 EDC 15-Year Forecast Account Closing Balance (includes Accrued Interest Expense & Interest Earnings)O/S Principal owed	\$ (2,297,663)	\$ (1,777,017)	\$ (1,244,497)	\$ (658,414)	\$ (70,700)	\$ (1,821,403)	\$ (3,551,207)	\$ (3,104,310)	\$ (2,663,510)	\$ (2,205,539)	\$ (1,875,512)	\$ (1,465,275)	\$ (1,042,654)	\$ (506,092)	\$ 6,937
16 EDC 15-Year Forecast Cash Closing Balance (excludes O/S Principal owed)	\$ (2,297,663)	\$ (1,777,017)	\$ (1,244,497)	\$ (658,414)	\$ (70,700)	\$ (1,821,403)	\$ (3,551,207)	\$ (3,104,310)	\$ (2,663,510)	\$ (2,205,539)	\$ (1,875,512)	\$ (1,465,275)	\$ (1,042,654)	\$ (506,092)	\$ 6,937

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C. Cash Flow Analysis

- Line 10 calculates total revenues minus total expenditures (Line 3 minus Line 9), or net revenue
- Line 11 extracts the “closing balance” from the previous year and describes it as the “opening balance” in the following year. In Year 1 this line would include the previous EDC account balances for both in-force by-laws.
- Line 12 pulls forward the revenues less expenditures balance.
- Line 13 calculates a sub-total of Lines 11 and 12.
- Line 14 accrues EDC account interest earnings at 2.2% on the sub-total (Line 13).
- Line 15 is the projected EDC account balance in each year, including any interest earnings on positive account balances, less any interest expense on negative account balances.
- Line 16 indicates the annual cumulative balance and the projected balance in the EDC account as of the end of Year 15 of the forecast period.

7.8 Education Development Charges

Finally, Table 7-7 summarizes the calculation of the jurisdiction-wide residential and non-residential education development charges for the Board.

This information is consistent with the EDC submission, approval of which is required to be given by the Ministry of Education prior to consideration of by-law adoption.

TABLE 7-7	
Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area	
CALCULATION OF EDUCATION DEVELOPMENT CHARGES	
Total Growth-Related Net Education Land Costs (over 15-year forecast period including associated financing and study costs)	\$ 8,510,326
Site Acquisition Costs	\$ -
Land Escalation Costs	\$ -
Site Preparation Costs	\$ 4,044,004
Site Preparation Escalation Costs	\$ 475,889
Credit Line Interest Payments	\$ 847,747
Study Costs	\$ 298,000
Financial Obligations/Surplus (projected EDC Account Balance as of July 1, 2026)	\$ 2,837,749
Interest Earnings	\$ -
Closing Account Balance	\$ 6,937
Total Net New Units	20,757
Total Non-Residential, Non-Exempt Board-Determined GFA	-
Residential Education Development Charge Per Unit based on 100% of Total Growth-Related Net Education Land Costs (average cost of three 'regions')	\$ 410
Non-Residential Education Development Charge Per Sq. Ft. of GFA based on 0% of Total Growth-Related Net Education Land Costs	0

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APPENDIX A - EDC SUBMISSION 2026

The following outlines the EDC Submission forwarded to the Minister of Education for review and approval.

**Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
Education Development Charges Submission 2026
Form A - Eligibility to Impose an EDC**

A.1.1: CAPACITY TRIGGER CALCULATION - ELEMENTARY PANEL

Elementary Panel Board-Wide Capacity	Projected Elementary Panel Average Daily Enrolment Headcount						Elementary Average Projected Enrolment less Capacity
	Year 1 2026/ 2027	Year 2 2027/ 2028	Year 3 2028/ 2029	Year 4 2029/ 2030	Year 5 2030/ 2031	Average Projected Enrolment Over Five Years	
15,531	14,414	14,944	15,308	15,608	15,781	15,211	-320

A.1.2: CAPACITY TRIGGER CALCULATION - SECONDARY PANEL

Secondary Panel Board-Wide Capacity	Projected Secondary Panel Average Daily Enrolment (ADE)						Secondary Average Projected Enrolment less Capacity
	Year 1 2026/ 2027	Year 2 2027/ 2028	Year 3 2028/ 2029	Year 4 2029/ 2030	Year 5 2030/ 2031	Average Projected Enrolment Over Five Years	
7,445	4,942	5,125	5,505	6,045	6,309	5,585	-1,860

A.2: EDC FINANCIAL OBLIGATIONS (Estimated to May 31 2021)

Adjusted Outstanding Principal:	-\$3,369,520
Less Adjusted EDC Account Balance:	\$531,771
Total EDC Financial Obligations/Surplus:	-\$2,837,749

FORM B & C
Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
Education Development Charges Submission 2026
Forms B/C - Dwelling Unit Summary

PROJECTION OF NET NEW DWELLING UNITS¹

	Year 1 2026/ 2027	Year 2 2027/ 2028	Year 3 2028/ 2029	Year 4 2029/ 2030	Year 5 2030/ 2031	Year 6 2031/ 2032	Year 7 2032/ 2033	Year 8 2033/ 2034	Year 9 2034/ 2035	Year 10 2035/ 2036	Year 11 2036/ 2037	Year 12 2037/ 2038	Year 13 2038/ 2039	Year 14 2039/ 2040	Year 15 2040/ 2041	Total All Units
Total Kingston Catchment Area																
Singles and Semi-Detached	593	603	598	618	556	571	570	569	500	545	469	458	453	457	362	7,923
Townhouses, Row Housing, etc.	365	321	311	298	299	295	324	285	324	300	304	304	305	306	305	4,646
Apartments	574	577	575	659	662	588	580	583	505	489	382	383	382	633	812	8,384
Post Secondary Housing	54	50	50	50	59	59	58	36	88	88	88	83	83	83	83	1,012
Total	1,586	1,551	1,535	1,625	1,576	1,513	1,532	1,473	1,417	1,422	1,243	1,228	1,223	1,479	1,562	21,965
FPED01 United Counties Leeds & Grenville incl. Westport, Gananoque, Rideau Lakes (except South Emsley), Leeds and the Thousand Islands																
Singles and Semi-Detached	103	113	108	108	101	103	103	98	99	103	109	94	94	94	94	1,524
Townhouses, Row Housing, etc.	9	8	8	9	8	9	9	10	10	9	9	9	9	10	10	136
Apartments	24	27	24	24	28	34	29	29	30	32	30	30	30	30	30	431
Total	136	148	140	141	137	146	141	137	139	144	148	133	133	134	134	2,092
FPED02 South Frontenac Twsp, Frontenac Islands & City of Kingston																
Singles and Semi-Detached	321	321	321	341	286	313	313	317	252	293	226	230	225	229	134	4,122
Townhouses, Row Housing, etc.	322	278	267	255	255	246	276	235	275	251	250	249	251	250	249	3,909
Apartments	508	507	507	591	590	509	506	509	430	411	300	300	300	550	729	7,248
Singles and Semi-Detached	54	50	50	50	59	59	58	36	88	88	88	83	83	83	83	1,012
Total	1,205	1,156	1,145	1,237	1,190	1,127	1,153	1,097	1,045	1,043	864	862	859	1,112	1,195	16,291
FPED03 County of Lennox & Addington south of Highway 7																
Singles and Semi-Detached	169	169	169	169	169	155	154	154	149	149	134	134	134	134	134	2,277
Townhouses, Row Housing, etc.	34	35	36	34	36	40	39	40	39	40	45	46	45	46	46	601
Apartments	42	43	44	44	44	45	45	45	45	46	52	53	52	53	53	705
Total	245	247	249	247	249	240	238	239	233	235	231	233	231	233	233	3,583

Notes: 1. Assumed to be net of demolitions and conversions. Statutory exemptions include secondary dwellings that are ancillary to, or as part of an existing dwelling unit.

Grand Total Gross New Units in By-Law Area	21,965
Less: Statutorily Exempt Units in By-Law Area	1,208
Total Net New Units in By-Law Area	20,757

Form D is included below, but is not filled in, in that there is no intention by the CEPEO to impose education development charges against non-residential development, which would add to the administrative burden of the local municipalities.

**Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
Education Development Charges Submission 2026
Form D - Non-Residential Development - CEPEO Total Jurisdiction**

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	31,920,425
Less: Board-Determined Gross Floor Area From Exempt Development (22%)	6,710,593
Net Estimated Board-Determined Gross Floor Area	25,209,832

TABLE 4-2A

**Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
Education Development Charges Submission 2026
Form D - Non-Residential Development - FPE01 - western portion Leeds & Grenville by-law area only**

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	517,960
Less: Board-Determined Gross Floor Area From Exempt Development (17.6%)	74,570
Net Estimated Board-Determined Gross Floor Area	443,390

TABLE 4-2B

**Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
Education Development Charges Submission 2026
Form D - Non-Residential Development - FPE02 by-law area only**

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	13,713,715
Less: Board-Determined Gross Floor Area From Exempt Development (17.6%)	2,444,548
Net Estimated Board-Determined Gross Floor Area	11,269,167

TABLE 4-2C

**Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
Education Development Charges Submission 2026
Form D - Non-Residential Development - FPE03 - southern portion Lennox and Addington County only**

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	17,688,750
Less: Board-Determined Gross Floor Area From Exempt Development (17.1%)	4,175,025
Net Estimated Board-Determined Gross Floor Area	13,513,725

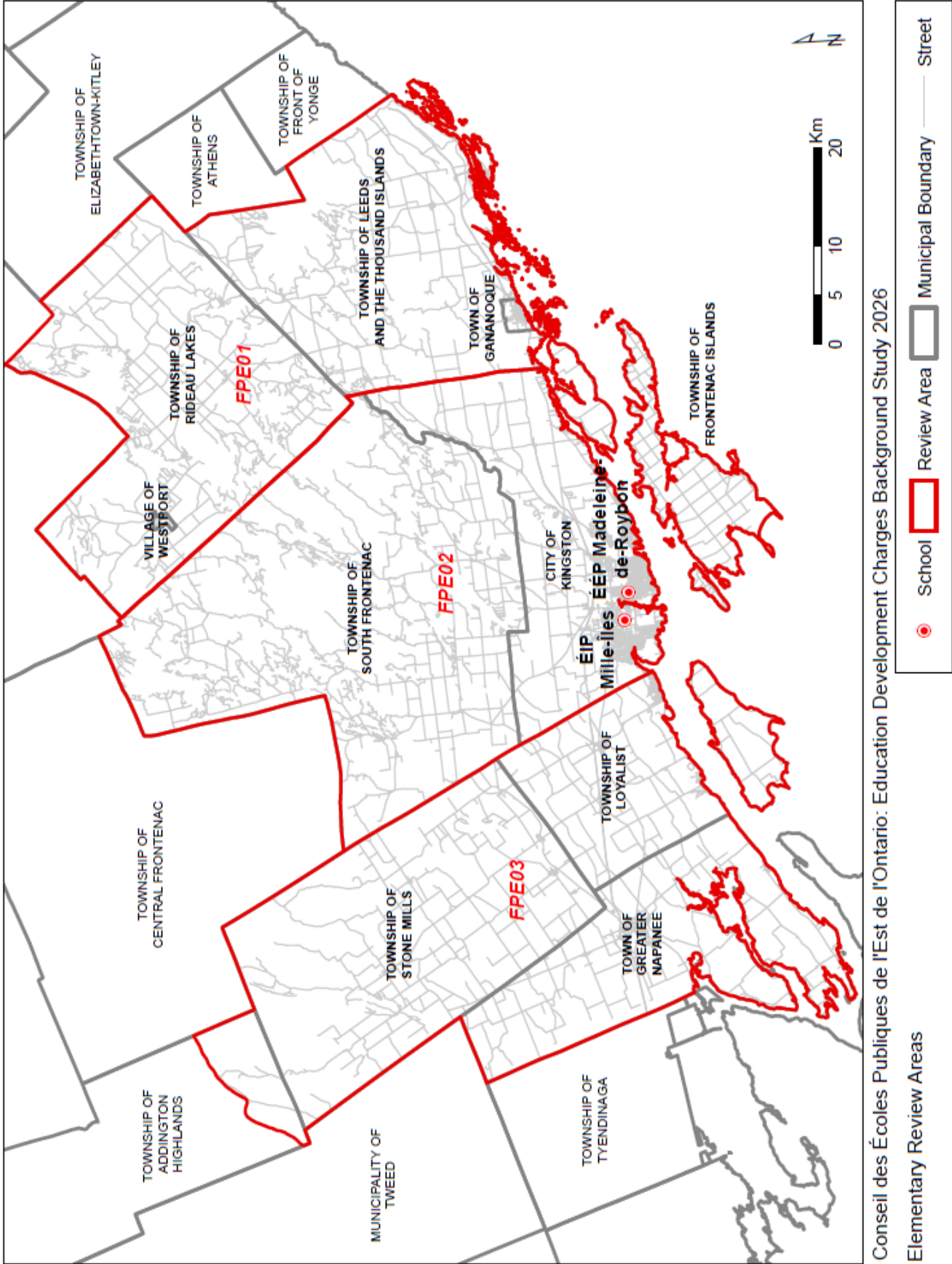
FORM E
Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
Education Development Charges Submission 2026
Net Growth-related Pupil Places
Elementary Panel (JK-6)

Review Area	Total Cumulative 15 Year New Net Unit Projections (1)	% Total Forecast Municipal Residential Growth (2)	Weighted Blended EDC Pupil Yield (3)	2026/27-2040/41 Pupil Requirements of New Development (4)=(3) x (1)	2026/27 OTG Capacity (5)	2040/41 ADE Existing Community Projections (6)	Net Growth Related Pupil Place Requirements (7)	SINGLE and SEMI- DETACHED	MEDIUM DENSITY	APARTMENTS (includes purpose- built seniors housing and student housing)	TOTAL UNITS
FPE01 United Counties Leeds & Grenville incl. Westport, Gananoque, Rideau Lakes (except South Elmsley), Leeds and the Thousand Islands	2,092	10%	0.002	4	-	-	4	1,524	136	431	2,092
FPE02 South Frontenac Twp, Frontenac Islands & City of Kingston	16,291	7.4%	0.007	112	366	532	112	4,122	3,909	8,260	16,291
FPE03 County of Lennox & Addington south of Highway 7	3,583	16%	0.006	20	-	-	20	2,277	601	705	3,583
TOTAL	21,965	100%	0.0062	136	366	532	136	7,923	4,646	9,396	21,965

Secondary Panel (7-12)

Review Area	Total Cumulative 15 Year New Net Unit Projections (1)	% Total Forecast Municipal Residential Growth (2)	Weighted Blended EDC Pupil Yield (3)	2026/27-2040/41 Pupil Requirements of New Development (4)=(3) x (1)	2026/27 OTG Capacity (5)	2040/41 ADE Existing Community Projections (6)	Net Growth Related Pupil Place Requirements (7)	SINGLE and SEMI- DETACHED	MEDIUM DENSITY	APARTMENTS (includes purpose- built seniors housing and student housing)	TOTAL UNITS
FPS01 United Counties Leeds & Grenville incl. Westport, Gananoque, Rideau Lakes (except South Elmsley), Leeds and the Thousand Islands	2,092	10%	0.0014	3	-	-	3	1,524	136	431	2,092
FPS02 South Frontenac Twp, Frontenac Islands & City of Kingston	16,291	7.4%	0.0023	38	368	346	38	4,122	3,909	8,260	16,291
FPS03 County of Lennox & Addington south of Highway 7	3,583	16%	0.0047	17	-	-	17	2,277	601	705	3,583
TOTAL	21,965	100%	0.0026	58	368	346	58	7,923	4,646	9,396	21,965
TOTAL BOTH PANELS				193	734	878	193				193

ELEMENTARY REVIEW AREAS MAP



Conseil des Écoles Publiques de l'Est de l'Ontario: Education Development Charges Background Study 2026

Elementary Review Areas

**Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area - FORMS E AND F
EDUCATION DEVELOPMENT CHARGES SUBMISSION 2026**

1. See FPE02 New Kingston West school (4JK-6 ROND has been included in Madeline-de-Roybon ROND as there is no CEPEO school in this region)															
2.															
4.															
Review Area: FPE01 United Counties Leeds & Grenville incl. Westport, Gananoque, Rideau Lakes (except South Emsley), Leeds and the Thousand Islands															
Projected Housing Growth	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41
Low Density	103	113	108	108	101	103	103	98	99	103	109	94	94	94	94
Medium Density	9	8	8	9	9	9	10	10	10	9	9	9	9	10	10
High Density - Apartments	24	27	24	24	28	34	29	29	30	32	30	30	30	30	30
Total Net Dwelling Units	136	148	140	141	137	146	141	137	139	144	148	133	133	134	134

Review Area Schools not Impacted by New Housing Development, or for which no Growth-related Accommodation Solutions are Required																	
Review Area Schools	OTG Capacity	Current 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41
B1																	
B2																	
B3																	
B4																	
B5																	
B6																	
B7																	
B8																	
B9																	
B10																	
Totals																	
Total ROND																	
Total Surplus Pupil Spaces																	

Review Area Schools Impacted by Housing Growth and for which additional Growth-related Accommodation Solutions are Required																
OTG Capacity	Current 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41
C1																
C2																
C3																
C4																
C5																
C6																
C7																
C8																
Totals																
Total Pupil Spaces Available to Accommodate Growth																
Requirements of New Development for Growth Areas (Cumulative)																

ROND	# of Portables	Existing Site Size
0	0	0.00

Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area - FORMS E AND F
EDUCATION DEVELOPMENT CHARGES SUBMISSION 2026

1. Growth-related portion of New Kingston West elementary school (JK-6)	Projected Housing Growth															Total Yr. 15 Growth-related Pupils
	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41	
Total NGREP	321	321	321	341	286	313	313	317	252	293	226	230	225	229	134	
Low Density	322	278	267	255	246	276	276	235	275	251	250	249	251	250	249	
Medium Density	562	557	557	641	649	568	564	545	518	499	388	383	383	633	812	
High Density - Apartments	1,205	1,156	1,145	1,237	1,190	1,127	1,097	1,045	1,043	864	862	859	1,112	1,195		
Total Net Dwelling Units																

Review Area: FRED2 South Frontenac Twp, Frontenac Islands & City of Kingston

Projected Housing Growth																Total Yr. 15 Growth-related Pupils
Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41		
Low Density	321	321	321	341	286	313	313	317	252	293	226	230	225	229	134	
Medium Density	322	278	267	255	246	276	276	235	275	251	250	249	251	250	249	
High Density - Apartments	562	557	557	641	649	568	564	545	518	499	388	383	383	633	812	
Total Net Dwelling Units	1,205	1,156	1,145	1,237	1,190	1,127	1,097	1,045	1,043	864	862	859	1,112	1,195		

Review Area Schools not Impacted by New Housing Development, or for which no Growth-related Accommodation Solutions are Required

Review Area Schools	OTG Capacity	Current 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41	Existing Site
B1																		
B2																		
B3																		
B4																		
B5																		
B6																		
B7																		
B8																		
B9																		
B10																		
Totals																		
Total ROND																		0
Total Surplus Pupil Spaces																		0.00

Review Area Schools Impacted by Housing Growth and for which additional Growth-related Accommodation Solutions are Required

Review Area Schools	OTG Capacity	Current 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41	Existing Site
C1	366	459	455	460	468	477	489	495	504	525	531	532	532	532	532	532	532	5.68
ROND			11	20	30	40	49	59	68	78	86	95	104	112	120	129	136	
C2																		
C3																		
C4																		
C5																		
C6																		
C7																		
C8																		
Totals	366	459	465	480	488	517	538	554	573	602	617	627	636	644	652	661	668	5.68
Total Pupil Spaces Available to Accommodate Growth																		1

D Requirements of New Development for Growth Areas (Cumulative) 20 86 78 68 68 59 59 55 55 104 112 120 129 136

Notes: Pre-school existing community residing east of Sydenham Rd. is already accounted for in adjustment from 537 OTG to 366 OTG at EEP Madeline-de-Roybon to account for 5 additional Child Care spaces although the square footage is not equivalent (e.g. 5 existing classrooms loaded @ 73 [+113] plus 2 loaded classrooms converted to a relocated library (-48).

166 FUTURE HOLDING PUPILS
136 ROND
302 TOTAL NGREP

**Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area - FORMS E AND F
EDUCATION DEVELOPMENT CHARGES SUBMISSION 2026**

1. See FPB2 New Kingston West school (20 JK-8 ROND) has been allocated to new Kingston West school as there is no CPED school in this region)

2.

4.

Total NSRPP	Projected Housing Growth										Weighted/ Blended/ Elementary Yield	Total Net New Units 2040/41	Total Yr. 15 Growth-related Pupils
	Low Density	Medium Density	High Density- Apartments	Total Net Dwelling Units	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39			
20					154	169	169	154	149	134	134	134	12
					40	36	34	36	40	45	46	46	4
					45	44	44	45	46	52	53	53	5
					247	247	247	249	240	231	231	233	20

Review Area: FPB03 County of Lennox & Addington south of Highway 7

Projected Housing Growth	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41
Low Density	169	169	169	169	169	155	154	149	149	149	134	134	134	134	134
Medium Density	34	35	36	34	36	40	39	40	39	40	45	46	45	46	46
High Density- Apartments	42	43	44	44	44	45	45	45	45	46	52	53	52	53	53
A Total Net Dwelling Units	246	247	248	247	249	240	238	239	233	235	231	233	231	233	233

Review Area Schools not Impacted by New Housing Development, or for which no Growth-related Accommodation Solutions are Required

Review Area Schools	OTG Capacity	Current 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41
B1																	
B2																	
B3																	
B4																	
B5																	
B6																	
B7																	
B8																	
B9																	
B10																	
Totals																	
Total ROND																	
Total Surplus Pupil Spaces																	

Review Area Schools Impacted by Housing Growth and for which additional Growth-related Accommodation Solutions are Required

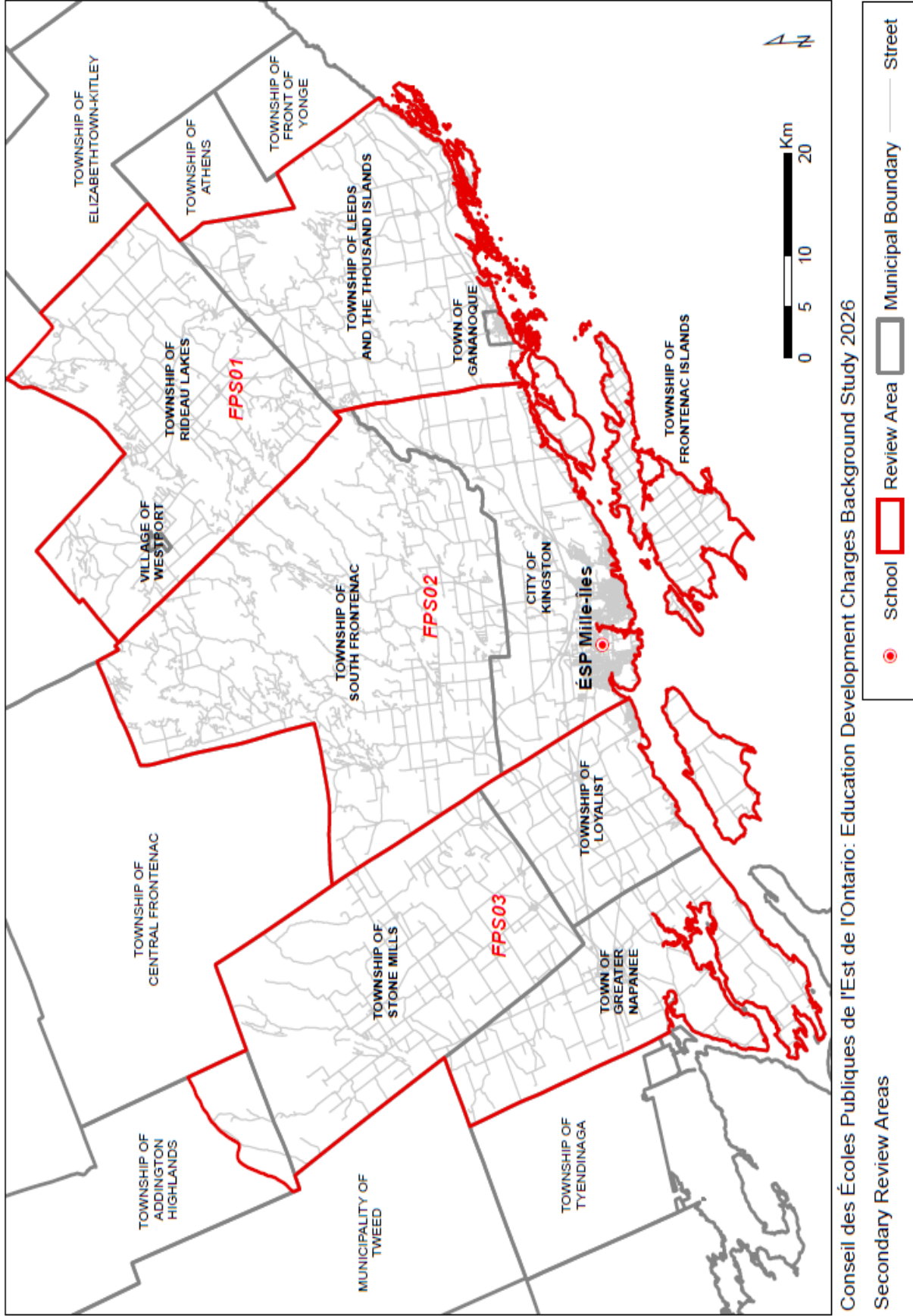
Review Area Schools	OTG Capacity	Current 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41
C1																	
C2																	
C3																	
C4																	
C5																	
C6																	
C7																	
C8																	
Totals																	
Total Pupil Spaces Available to Accommodate Growth																	
Requirements of New Development for Growth Areas (Cumulative)																	

ROND	# of Portables	Existing Site Size
0	0	0.00

Form G - Growth-related Elementary Net Education Lands Costs

Review Area	Description of Growth-related Site Acquisition Needs	Site Status	Proposed Year of Acquisition	NGRPP Requirements	Proposed School Capacity	% of Capacity Attributable to NGRPP Requirements	Total # of Acres Required	EDC Eligible Acres	Cost per Acre	Education Land Costs	Less Previously Funded Education Land Costs	Eligible Site Preparation Costs	Less Previously Funded Site Preparation Costs	Land Escalation Costs	Site Preparation Escalation Costs	Financing Costs	Total Education Land Costs Underlying Proposed EDC Rates
FFE12 South Frontenac Twp, Frontenac Islands & City of Kingston	Kingston West Woodhaven Phase 4 - Block 151	owned	2021	302	288	100%	7.65	7.65	\$514,135	\$3,933,136	(\$333,136)	\$4,044,004	-	-	\$475,889	\$854,685	\$5,374,578
Total Elementary Education Land Costs																	
											\$4,044,004	\$-	\$475,889	\$854,685	\$5,374,578		

SECONDARY REVIEW AREAS MAP



Conseil des Écoles Publiques de l'Est de l'Ontario: Education Development Charges Background Study 2026

Secondary Review Areas

Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area - FORMS E AND F
EDUCATION DEVELOPMENT CHARGES SUBMISSION 2026

1. Students from this region (2 ROND) will attend the new replacement Millie Illes secondary school.

2.

3.

4.

Projected Housing Growth	Weighted/Blended Elementary Yield															Total Net New Growth-related Pupils
	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41	
Low Density	103	113	108	108	101	103	103	98	99	103	109	94	94	94	94	
Medium Density	9	8	8	9	8	9	9	10	10	9	9	9	9	10	10	
High Density - Apartments	24	27	24	24	28	34	29	29	30	32	30	30	30	30	30	
Total Net Dwelling Units	136	148	140	141	137	146	141	137	139	144	148	133	133	134	134	

Review Area Schools not Impacted by New Housing Development, or for which no Growth-related Accommodation Solutions are Required

Review Area Schools	OTG Capacity 2025/26	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
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41
B1																
B2																
B3																
B4																
B5																
B6																
B7																
B8																
B9																
B10																
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total ROND																
Total Surplus Pupil Spaces																

Review Area Schools Impacted by Housing Growth and for which additional Growth-related Accommodation Solutions are Required

Review Area Schools	OTG Capacity 2025/26	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
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41
C1																
C2																
C3																
C4																
C5																
C6																
C7																
C8																
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Pupil Spaces Available to Accommodate Growth																
Requirements of New Development for Growth Areas (Cumulative)																

ROND	# of Portables	Existing Site Size
0	0	0.00

ROND	# of Portables	Existing Site Size
0	0	0.00

**Conseil des Écoles Publiques de l'Est de l'Ontario – Kingston Catchment Area - FORMS E AND F
EDUCATION DEVELOPMENT CHARGES SUBMISSION 2026**

Projected Housing Growth													Weighted/ Blended Elementary Yield	Total Net New Units 2040/41	Total Yr. 15 Growth-related Pupils
Total NGRPP													0.0010	4,122	4
58													0.0020	3,909	8
High Density – Apartments													0.0331	8,260	26
Total Net Dwelling Units													0.0023	16,291	38
Review Area: FPS02 South Frontenac, Frontenac Islands & City of Kingston															
Projected Housing Growth															
Low Density	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41
Medium Density	321	321	321	341	286	313	313	317	252	293	226	230	225	229	134
High Density – Apartments	32	278	267	255	246	276	251	251	275	251	249	249	251	250	249
	562	557	557	641	649	568	564	545	518	499	388	383	388	633	812
A. Total Net Dwelling Units	1,205	1,156	1,145	1,237	1,190	1,127	1,153	1,087	1,045	1,043	864	862	859	1,112	1,195

Review Area Schools not impacted by New Housing Development, or for which no Growth-related Accommodation Solutions are Required

Review Area Schools	OTG Capacity 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41	Existing Site Size
B1																	
B2																	
B3																	
B4																	
B5																	
B6																	
B7																	
B8																	
B9																	
B10																	
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
B. Total Surplus Pupil Spaces																	0

Review Area Schools Impacted by Housing Growth and for which additional Growth-related Accommodation Solutions are Required

Review Area Schools	OTG Capacity 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41	Existing Site Size
C1 (SP Mile-1/est (9-12))	276	133	151	166	175	188	194	191	194	194	185	190	195	203	220	225	12.86
ROND																	0
C2 (EP Mile-1/est (7/8))	92	95	103	104	104	101	104	106	94	97	115	120	121	121	121	121	0
ROND																	0
C3																	19
ROND																	
C4																	
ROND																	
C5																	
ROND																	
C6																	
ROND																	
C7																	
ROND																	
C8																	
ROND																	
Totals	368	232	251	278	292	310	308	327	322	328	340	354	364	375	395	404	12.86
C. Total Pupil Spaces Available to Accommodate Growth																	0
D. Requirements for New Development for Growth Areas (Cumulative)			9	13	17	21	25	29	33	37	41	44	48	51	55	58	

Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area - FORMS E AND F
EDUCATION DEVELOPMENT CHARGES SUBMISSION 2026

1. Students from this region (11 ROND) will attend the new replacement Mills Iles secondary school.

2.

4.

Review Area: FPO3 County of Lennox & Addington south of Highway 7

Projected Housing Growth	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
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41
Low Density	169	169	169	169	169	155	154	154	149	149	134	134	134	134	134
Medium Density	34	35	36	34	36	40	39	40	39	40	45	46	45	46	46
High Density - Apartments	42	43	44	44	44	45	45	45	45	46	52	53	52	53	53
Total Net Dwelling Units	245	247	249	247	249	240	238	239	233	235	231	233	231	233	233

Review Area Schools not Impacted by New Housing Development, or for which no Growth-related Accommodation Solutions are Required

Review Area Schools	OTG Capacity	Current 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41
B1																	
B2																	
B3																	
B4																	
B5																	
B6																	
B7																	
B8																	
B9																	
B10																	
Totals																	
Total ROND																	
Total Surplus Pupil Spaces																	

Review Area Schools Impacted by Housing Growth and for which additional Growth-related Accommodation Solutions are Required

Review Area Schools	OTG Capacity	Current 2025/26	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31	Year 6 2031/32	Year 7 2032/33	Year 8 2033/34	Year 9 2034/35	Year 10 2035/36	Year 11 2036/37	Year 12 2037/38	Year 13 2038/39	Year 14 2039/40	Year 15 2040/41
C1																	
C2																	
C3																	
C4																	
C5																	
C6																	
C7																	
C8																	
Totals																	
Total Pupil Spaces Available to Accommodate Growth																	
Requirements of New Development for Growth Areas (Cumulative)																	

ROND	# of Portables	Existing Site Size
0	0	0.00

ROND	# of Portables	Existing Site Size
0	0	0.00

Form G Secondary

There are no growth-related secondary site needs with the opening of the new new Mille-Îles school at 1290 Wheathill St., Kingston.

Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
Education Development Charges Submission 2026
Form H1 - EDC Calculation - Uniform Residential and Non-Residential

Distribution of GRNELC Based on Proportionate Share of Requirements of New Development

Determination of Total Growth-Related Net Education Land Costs

Total	15-Year Education Land Costs (Form G)	\$ 5,374,578
Total	Unfunded Financial Obligations	\$ 2,837,749
Less	Positive EDC Account Balance	\$ -
Subtotal	Growth-Related Net Education Land Costs	\$ 8,212,326
Add	EDC Study Costs	\$ 298,000
Total	Growth-Related Net Education Land Costs	\$ 8,510,326

FPE01	FPE02	FPE03
Portion of United Counties of Leeds and Grenville	Portion of County of Frontenac	Portion of Lennox and Addington County
3.4%	77.4%	19.2%
\$ 185,087	\$ 4,157,682	\$ 1,031,809
\$ 97,725	\$ 2,195,234	\$ 544,790
\$ -	\$ -	\$ -
\$ 282,812	\$ 6,352,916	\$ 1,576,598
\$ 10,262	\$ 230,528	\$ 57,210
\$ 293,074	\$ 6,583,444	\$ 1,633,808

Apportionment of Total 15-Year Growth-Related Net Education Land Costs

Total Growth-Related Net Education Land Costs to be Attributed to Non-Residential Development (Maximum 40%)	0%	\$ -			
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	100%	\$ 8,510,326	\$ 293,074	\$ 6,583,444	\$ 1,633,808

Apportionment of Total 15-Year Growth-Related Net Education Land Costs

Calculation of Uniform Residential Charge

Residential Growth-Related Net Education Land Costs	\$ 8,510,326	\$ 293,074	\$ 6,583,444	\$ 1,633,808
Net New Dwelling Units (Form C)	20,757	2,092	16,291	3,583
Uniform Residential EDC per Dwelling Unit	\$ 410	\$ 140	\$ 404	\$ 456

Calculation of Uniform Residential Charge

Calculation of Non-Residential Charge - Use Either Board

Non-Residential Growth-Related Net Education Land Costs	\$ -			
GFA Method	Non-Exempt Board-Determined GFA (Form D)	-		
	Non-Residential EDC per Square Foot of GFA	0	\$ -	\$ -

Calculation of Non-Residential Charge - Use Either Board

Conseil des Écoles Publiques de l'Est de l'Ontario - Kingston Catchment Area
 Ontario Ministry of Education
 Education Development Charges Submission 2026
 Form H2 - EDC Calculation - Differentiated Residential

Residential Growth-Related Net Education Land Cost \$ 8,510,326

Kingston Area Differentiated Residential Rate

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	7,923	0.0034	27	19.77%	0.0020	16	27.66%	43	22.13%
Medium Density	3,438	0.0059	28	20.31%	0.0025	11	19.83%	39	20.17%
High Density	9,396	0.0086	81	59.91%	0.0032	30	52.51%	112	57.70%
Total Units	20,757	0.0062	136	100.00%	0.0026	58	100.00%	193	100.00%

Jurisdiction-wide Cost per Dwelling Unit \$410

Calculation of Differentiated Charge Based on Pupil Yields per Unit:

Type of Development (Form B)	Apportionment of Residential Net Education Land Cost by Development Type	Net New Units	Differentiated Residential EDC per Unit by Development Type
Low Density	\$1,883,431	7,923	\$ 238
Medium Density	\$1,716,206	3,438	\$ 499
High Density	\$4,910,689	9,396	\$ 523

Total EDC Revenue Generated: \$8,510,326 20,757

APPENDIX B - DRAFT EDC BY-LAW #1

EDUCATION DEVELOPMENT CHARGES BY-LAW CONSEIL DES ÉCOLES PUBLIQUES DE L'EST DE L'ONTARIO BY-LAW

A by-law for the imposition of education development charges
in the western portion of the United Counties of Leeds and Grenville
(the Town of Gananoque, the Township of Leeds and The Thousand Islands, the Township of
Rideau Lakes (except South Elmsley), and the Town of Westport)

BACKGROUND

WHEREAS the *Education Act*, R.S.O. 1990, c. E.2, as amended or a successor statute (hereinafter the “Act”) authorizes a district school board to pass by-laws for the imposition of education development charges against land undergoing residential and non-residential development in the area of jurisdiction of the board where residential development in such area of jurisdiction would increase education land costs;

AND WHEREAS the Conseil des écoles publiques de l'Est de l'Ontario (hereinafter the “Board”) has determined that there is residential development in the western portion of the United Counties of Leeds and Grenville that will increase education land costs;

AND WHEREAS the Board has referred its estimates of the total number of new elementary and secondary pupils and its estimates of the number of elementary and secondary school sites used to determine the net education land costs to the Minister of Education for approval, and such estimates have been approved by the Minister of Education on _____

AND WHEREAS at the time of expiry of the Conseil Des Écoles Publiques De L'est De L'ontario Education Development Charges By-Law N° 01-2021-RAS-Frontenac, the balance in the education development charge account with respect to the said By-law will be less than the amount required to pay outstanding commitments to meet growth-related net education land costs, as calculated for the purposes of determining the education development charges to be imposed under that By-law;

AND WHEREAS the Board has complied with the conditions prescribed by section 10 of Ontario Regulation 20/98;

AND WHEREAS the Board has conducted a review of its education development charge policies, given notice, and held a public meeting on May 26, 2026, in accordance with section 257.60 of the Act;

AND WHEREAS the Board has completed an education development charge background study in relation to the by-law charging area which was made available to the public at least two weeks prior to the public meeting, given notice, and held a public meeting on May 26, 2026, in accordance with section 257.63 of the Act;

AND WHEREAS the Board has heard all persons who applied to be heard during the public meeting and who made representations relating to the proposed by-law and has considered all representations relating to the proposed by-law;

AND WHEREAS the Board at its meeting of June 16, 2026 has determined that no additional public meeting is necessary in respect of this by-law;

AND WHEREAS the Board at its meeting of June 16, 2026, directed that education development charges be imposed on land undergoing residential development or redevelopment within the geographical limits of the by-law charging area, as hereinafter provided;

AND WHEREAS education development charges shall be imposed where a seasonal dwelling is converted to a dwelling with potential for year-round occupancy for which a permit under the *Building Code Act, 1992*, S.O. 1992, c. 23 is required, subject to the exceptions set out in Section 257.54(3) of the Act;

AND WHEREAS education development charges shall not be imposed where one or two additional dwelling units, as defined in Section 6 of this By-law, are created in an existing single detached dwelling, or where one additional dwelling unit is created in a semi-detached dwelling, row dwelling, or any other residential building, but only when such additional dwelling units are within the existing dwelling, subject to the restrictions set out in Section 3 of O Reg 20/98;

NOW THEREFORE THE CONSEIL DES ÉCOLES PUBLIQUES DE L'EST DE L'ONTARIO ENACTS AS FOLLOWS:

PART I APPLICATION

Definitions

1. The Definitions and terms contained in this By-law shall have the same meanings as those contained in the Act and the Regulations made in accordance with the Act, as amended from time to time. In the event of ambiguity, the Definitions contained in this By-law shall prevail.
2. In this By-law,
 - a. "Act" means the *Education Act*, R.S.O. 1990, c. E.2, as amended, or a successor statute;
 - b. "Board" means the Conseil des écoles publiques de l'Est de l'Ontario;
 - c. "development" means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that has the effect of increasing the size or usability thereof, and includes redevelopment ("*aménagement*");
 - d. "dwelling unit" means a room or suite of rooms used, or designed or intended for use by one person or persons living together, in which culinary and sanitary facilities are provided for

the exclusive use of such person or persons, and shall include, but is not limited to, a dwelling unit or units in an apartment, group home, mobile home, duplex, triplex, semi-detached dwelling, single detached dwelling, stacked row dwelling (townhouse), back-to-back townhouses, row dwelling (townhouse), the residential portion of a mixed-use building or structure, and a cottage or seasonal dwelling unit that is capable of being occupied year-round. Notwithstanding the foregoing, (i) a unit or room within a temporary accommodation to the travelling or vacationing public and (ii) living accommodation in a long-term care home, as defined in the *Fixing Long-Term Care Act, 2021*, S.O. 2021. c. 39, Sched. 1, shall not constitute dwellings units for purposes of this By-law.

- e. "education development charge" means development charges imposed pursuant to this By-law in accordance with the Act;

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

- g. "farm buildings" are defined as a building or structure located on a bona fide farm which is necessary and ancillary to a bona fide farm operation including barns, tool sheds and silos and other farm related structures for such purposes as sheltering of livestock or poultry, storage of farm produce and feed, and storage of farm related machinery, and equipment but shall not include a dwelling unit or other structure used for residential accommodation or any buildings or parts thereof used for other commercial, industrial or institutional purposes qualifying as non-residential development;

- h. "gross floor area" means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls and for the purpose of this definition, the non-residential portion of a mixed-use building or structure is deemed to include one-half of any area common to the residential and non-residential portions of such mixed-use building or structure;

- i. "mixed use development" means a development comprised of land, buildings or structures used, designed or intended to be used for a combination of non-residential and residential uses;
- j. "non-residential development" means a development other than a residential development and includes commercial, industrial and institutional development; and
- k. "residential development" means a development comprised of land or buildings or structures of any kind whatsoever, used, designed or intended to be used as living accommodations for one or more individuals and includes land or a building or part thereof used, designed or intended for a use in connection therewith.

Application of By-law and Exemptions

3. (1) Subject to any exemption contained herein this By-law applies to the following lands located within the United Counties of Leeds and Grenville: the Town of Gananoque, the Township of Leeds and the Thousand Islands, the Township of Rideau Lakes (except South Elmsley), and the Town of Westport.
- (2) This By-law shall apply to all categories of residential development and all related uses of land, buildings or structures thereof; and
- (3) This By-law shall not apply to lands that are owned by and are used for the purpose of:
 - i. a municipality;
 - ii. a district school board;
 - iii. a publicly-funded university, community college or a college of applied arts and technology established under the *Ministry of Training, Colleges and Universities Act*, R.S.O. 1990, c. M.19 or a predecessor statute;
 - iv. residential development on lands designated as a farm retirement lot being a lot adjacent to a farming lot on which a dwelling unit is to be built for the residence of a person who had conducted farming on the adjacent farming lot;
 - v. a place of worship and land used in connection therewith, and every churchyard, cemetery or burying ground, if they are exempt from taxation under section 3 of the *Assessment Act*, R.S.O. 1990, c. A.31 as amended;
 - vi. farm buildings, as defined herein.

Development Approvals

4. In accordance with the Act and this By-law, the Board imposes an education development charge against land undergoing residential development, or redevelopment within the by-law charging area,

if the residential development or redevelopment requires any one of those actions set out in subsection 257.54 (2) of the Act (or any successor provision thereto) as follows:

- a. the passing of a zoning By-law or of an amendment to a zoning By-law under section 34 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- b. the approval of a minor variance under section 45 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- c. a conveyance of land to which a By-law passed under subsection 50 (7) of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto) applies;
- d. the approval of a plan of subdivision under section 51 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- e. a consent under section 53 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- f. the approval of a description pursuant to section 9 of the *Condominium Act, 1998*, S.O. 1998, c. 19 (or any successor provision thereto); or
- g. the issuing of a permit under the *Building Code Act, 1992*, S.O. 1992, c. 23 in relation to a building or structure, including, without limitation, the conversion of a seasonal dwelling to potential for year-round occupancy for which a permit under the *Building Code Act, 1992*, S.O. 1992, c. 23 is required.

PART II

EDUCATION DEVELOPMENT CHARGES

A. Residential Education Development Charges

5. Subject to the provisions of this By-law, an education development charge of \$140 per dwelling unit shall be imposed upon all categories of residential development and all the designated residential uses of lands, buildings or structures, including a dwelling unit accessory to a non-residential use, and, in the case of a mixed-use building or structure, upon the dwelling units in the mixed-use building or structure. An Education Development Charge will be collected once in respect of a particular residential development, but the foregoing does not prevent the application of this By-law to future development of the same property.

Exemptions from Residential Education Development Charges

6. (1) In this section,

- (i) gross floor area means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls;
 - (ii) other residential building means a residential building not in another class of residential building described in this section;
 - (iii) semi-detached or row dwelling means a residential building consisting of one dwelling unit having one or two vertical walls, but no other parts, attached to another structure;
 - (iv) single detached dwelling means a residential building consisting of one dwelling unit that is not attached to another building.
- (2) Subject to sections 6(3) and (4), education development charges shall not be imposed with respect to,
- (i) the enlargement of an existing dwelling unit that does not create an additional dwelling unit;
 - (ii) the creation of one or two additional dwelling units in an existing single detached dwelling; or
 - (iii) the creation of one additional dwelling unit in a semi-detached dwelling, a row dwelling, or any other residential building.
- (3) Notwithstanding section 6(2)(ii), education development charges shall be imposed in accordance with section 5 if the total gross floor area of the additional unit or two additional dwelling units exceeds the gross floor area of the dwelling unit already in the building.
- (4) Notwithstanding section 6(2)(iii), education development charges shall be imposed in accordance with section 5 if the additional dwelling unit has a gross floor area greater than,
- (i) in the case of a semi-detached or row dwelling, the gross floor area of the dwelling unit already in the building; or
 - (ii) in the case of any other residential building, the gross floor area of the smallest dwelling unit already in the building.
- (5) For the purposes of this section 6, an “additional dwelling unit” is a dwelling unit for which the application for the building permit for such additional dwelling unit is submitted no sooner than twelve months after the earliest of the dates on which any of the following events occurs:
- (i) the issuance of a certificate of occupancy for the dwelling unit already in the building;
 - (ii) if no certificate of occupancy is issued by the area municipality, the occupancy of the dwelling unit already in the building, as established by proper evidence of such occupancy; or,
 - (iii) the delivery of the certificate of completion, pursuant to subsection 13(3) of the Ontario New Home Warranties Plan Act, R.S.O. 1990, c. O.31, for the dwelling unit already in the building.
7. (1) Education development charges under section 5 shall not be imposed with respect to the replacement, on the same site, of a dwelling unit that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it uninhabitable.

- (2) Notwithstanding section 7(1), education development charges shall be imposed in accordance with section 5 if the building permit for the replacement dwelling unit is issued more than 2 years after,
 - (i) the date the former dwelling unit was destroyed or became uninhabitable; or
 - (ii) if the former dwelling unit was demolished pursuant to a demolition permit issued before the former dwelling unit was destroyed or became uninhabitable, the date the demolition permit was issued.
 - (3) Notwithstanding section 7(1), education development charges shall be imposed in accordance with section 5 against any dwelling unit or units on the same site in addition to the dwelling unit or units being replaced. The onus is on the applicant to produce evidence to the satisfaction of the Board, acting reasonably, to establish the number of dwelling units being replaced.
8. An education development charge shall be imposed in accordance with section 5 of this By-law where a non-residential building or structure is replaced by or converted to, in whole or in part, a dwelling unit or units.

B. Non-Residential Development

9. Subject to the provisions of this by-law, no education development charge shall be imposed upon all categories of non-residential development and all non-residential uses of land, buildings or structures and, in the case of a mixed-use building or structure, upon the non-residential uses in the mixed-use building or structure.
10. Notwithstanding section 9 of this by-law, education development charges shall be imposed in accordance with section 5 of this by-law if a non-residential building or structure is demolished or destroyed, notably by fire, and is replaced by or converted into, in whole or in part, a dwelling unit or units.

C. Mixed Use Development

11. The education development charge to be imposed in respect of the mixed-use development or redevelopment shall be the amount applicable only to the residential development component.

PART III

ADMINISTRATION

Payment of Education Development Charges

12. Education development charges are payable in full to the municipality in which the development takes place on the date that a building permit is issued in relation to a building or structure on land to which this education development charges By-law applies.
13. The Treasurer of the Board shall establish and maintain an education development charge reserve fund in accordance with the Act, the Regulations made in accordance with the Act, and this By-law.

14. The Town of Gananoque, the Township of Leeds and The Thousand Islands, the Township of Rideau Lakes (except South Elmsley), and the Town of shall provide to the Board a monthly report in accordance with its obligations under Section 257.97 of the Act and Section 20 of the Regulation.

Collection of Unpaid Education Development Charges

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

Date By-law In Force

16. This By-law shall come into force at 12:01 a.m. on July 1, 2026

Severability

17. In the event any provision, or part thereof, of this By-law is found by a court or tribunal of competent jurisdiction to be invalid, such provision, or part thereof, shall be deemed to be severed, and the remaining portion of such provision and all other provisions of this By-law shall remain in full force and effect.

Interpretation

18. Nothing in this By-law shall be construed so as to commit or require the Board to authorize or proceed with any specific school site purchase or capital project at any time.
19. In this By-law where reference is made to a statute or a section of a statute such reference is deemed to be a reference to any successor statute or section. The same is true for any reference made to a regulation or a section of a regulation in this by-law.
20. The French language version of this By-law is the official version hereof.

Short Title

21. This By-law may be cited as the Conseil des écoles publiques de l'Est de l'Ontario Education Development Charges By-law N°

ENACTED AND PASSED this 16th day of June 2026.

Jacinthe Marcil
President

Christian-Charles Bouchard
Education Directorate and Secretary-Treasurer

APPENDIX B - DRAFT EDC BY-LAW #2

EDUCATION DEVELOPMENT CHARGES BY-LAW CONSEIL DES ÉCOLES PUBLIQUES DE L'EST DE L'ONTARIO BY-LAW N°

A by-law for the imposition of education development charges
in the County of Frontenac (except the Townships of North and Central Frontenac), and the City of
Kingston

BACKGROUND

WHEREAS the *Education Act*, R.S.O. 1990, c. E.2, as amended or a successor statute (hereinafter the “Act”) authorizes a district school board to pass by-laws for the imposition of education development charges against land undergoing residential and non-residential development in the area of jurisdiction of the board where residential development in such area of jurisdiction would increase education land costs;

AND WHEREAS the Conseil des écoles publiques de l'Est de l'Ontario (hereinafter the “Board”) has determined that there is residential development in the Township of South Frontenac, the Township of Frontenac Islands and the City of Kingston that will increase education land costs;

AND WHEREAS the Board has referred its estimates of the total number of new elementary and secondary pupils and its estimates of the number of elementary and secondary school sites used to determine the net education land costs to the Minister of Education for approval, and such estimates have been approved by the Minister of Education on _____.

AND WHEREAS at the time of expiry of the Conseil Des Écoles Publiques De L'est De L'ontario Education Development Charges By-Law N° 01-2021-RAS-Frontenac, the balance in the education development charge account with respect to the said By-law will be less than the amount required to pay outstanding commitments to meet growth-related net education land costs, as calculated for the purposes of determining the education development charges to be imposed under that By-law;

AND WHEREAS the Board has complied with the conditions prescribed by section 10 of Ontario Regulation 20/98;

AND WHEREAS the Board has conducted a review of its education development charge policies, given notice, and held a public meeting on May 26, 2026, in accordance with section 257.60 of the Act;

AND WHEREAS the Board has completed an education development charge background study in relation to the by-law charging area which was made available to the public at least two weeks prior to the public meeting, given notice, and held a public meeting on May 26, 2026, in accordance with section 257.63 of the Act;

AND WHEREAS the Board has heard all persons who applied to be heard during the public meeting and who made representations relating to the proposed by-law and has considered all representations relating to the proposed by-law;

AND WHEREAS the Board at its meeting of June 16, 2026 has determined that no additional public meeting is necessary in respect of this by-law;

AND WHEREAS the Board at its meeting of June 16, 2026, directed that education development charges be imposed on land undergoing residential development or redevelopment within the geographical limits of the by-law charging area, as hereinafter provided;

AND WHEREAS education development charges shall be imposed where a seasonal dwelling is converted to a dwelling with potential for year-round occupancy for which a permit under the *Building Code Act, 1992*, S.O. 1992, c. 23 is required, subject to the exceptions set out in Section 257.54(3) of the Act;

AND WHEREAS education development charges shall not be imposed where one or two additional dwelling units, as defined in Section 6 of this By-law, are created in an existing single detached dwelling, or where one additional dwelling unit is created in a semi-detached dwelling, row dwelling, or any other residential building, but only when such additional dwelling units are within the existing dwelling, subject to the restrictions set out in Section 3 of O Reg 20/98;

NOW THEREFORE THE CONSEIL DES ÉCOLES PUBLIQUES DE L'EST DE L'ONTARIO ENACTS AS FOLLOWS:

PART I APPLICATION

Definitions

6. The Definitions and terms contained in this By-law shall have the same meanings as those contained in the Act and the Regulations made in accordance with the Act, as amended from time to time. In the event of ambiguity, the Definitions contained in this By-law shall prevail.
7. In this By-law,
 - l. "Act" means the *Education Act*, R.S.O. 1990, c. E.2, as amended, or a successor statute;
 - m. "Board" means the Conseil des écoles publiques de l'Est de l'Ontario;
 - n. "development" means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that has the effect of increasing the size or usability thereof, and includes redevelopment (“*aménagement*”);
 - o. "dwelling unit" means a room or suite of rooms used, or designed or intended for use by one person or persons living together, in which culinary and sanitary facilities are provided for

the exclusive use of such person or persons, and shall include, but is not limited to, a dwelling unit or units in an apartment, group home, mobile home, duplex, triplex, semi-detached dwelling, single detached dwelling, stacked row dwelling (townhouse), back-to-back townhouses, row dwelling (townhouse), the residential portion of a mixed-use building or structure, and a cottage or seasonal dwelling unit that is capable of being occupied year-round. Notwithstanding the foregoing, (i) a unit or room within a temporary accommodation to the travelling or vacationing public and (ii) living accommodation in a long-term care home, as defined in the *Fixing Long-Term Care Act, 2021*, S.O. 2021. c. 39, Sched. 1, shall not constitute dwellings units for purposes of this By-law.

- p. "education development charge" means development charges imposed pursuant to this By-law in accordance with the Act;
- q. "education land costs" means costs incurred or proposed to be incurred by the Board,
- vi. to acquire land or an interest in land, including a leasehold interest, to be used by the Board to provide pupil accommodation;
 - vii. 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;
 - viii. to prepare and distribute education development charge background studies as required under the Act;
 - ix. as interest on money borrowed to pay for costs described in paragraphs (i) and (ii); and
 - x. to undertake studies in connection with an acquisition referred to in paragraph (i).
- r. "farm buildings" are defined as a building or structure located on a bona fide farm which is necessary and ancillary to a bona fide farm operation including barns, tool sheds and silos and other farm related structures for such purposes as sheltering of livestock or poultry, storage of farm produce and feed, and storage of farm related machinery, and equipment but shall not include a dwelling unit or other structure used for residential accommodation or any buildings or parts thereof used for other commercial, industrial or institutional purposes qualifying as non-residential development;
- s. "gross floor area" means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls and for the purpose of this definition, the non-residential portion of a mixed-use building or structure is deemed to include one-half of any area common to the residential and non-residential portions of such mixed-use building or structure;
- t. "mixed use development" means a development comprised of land, buildings or structures used, designed or intended to be used for a combination of non-residential and residential uses;

- u. "non-residential development" means a development other than a residential development and includes commercial, industrial and institutional development; and
- v. "residential development" means a development comprised of land, buildings or structures of any kind whatsoever, used, designed or intended to be used as living accommodations for one or more individuals and includes land or a building or part thereof used, designed or intended for a use in connection therewith.

Application of By-law and Exemptions

8. (1) Subject to any exemption contained herein this By-law applies to certain lands located within the County of Frontenac and the City of Kingston being a) the Township of South Frontenac; b) the Township of Frontenac Islands; and c) the City of Kingston, but the By-law does not apply to the Township of North Frontenac and the Township of Central Frontenac.
- (2) This By-law shall apply to all categories of residential development and all related uses of land, buildings or structures thereof; and
- (3) This By-law shall not apply to lands that are owned by and are used for the purpose of:
 - vii. a municipality;
 - viii. a district school board;
 - ix. a publicly-funded university, community college or a college of applied arts and technology established under the *Ministry of Training, Colleges and Universities Act*, R.S.O. 1990, c. M.19 or a predecessor statute;
 - x. residential development on lands designated as a farm retirement lot, being a lot adjacent to a farming lot on which a dwelling unit is to be built for the residence of a person who had conducted farming on the adjacent farming lot;
 - xi. a place of worship and land used in connection therewith, and every churchyard, cemetery or burying ground, if they are exempt from taxation under section 3 of the *Assessment Act*, R.S.O. 1990, c. A.31 as amended;
 - xii. farm buildings, as defined herein.

Development Approvals

9. In accordance with the Act and this By-law, the Board imposes an education development charge against land undergoing residential development, or redevelopment within the by-law charging area, if the residential development or redevelopment requires any one of those actions set out in sub-section 257.54 (2) of the Act (or any successor provision thereto) as follows:

- h. the passing of a zoning By-law or of an amendment to a zoning By-law under section 34 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- i. the approval of a minor variance under section 45 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- j. a conveyance of land to which a By-law passed under subsection 50 (7) of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto) applies;
- k. the approval of a plan of subdivision under section 51 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- l. a consent under section 53 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- m. the approval of a description pursuant to section 9 of the *Condominium Act, 1998*, S.O. 1998, c. 19 (or any successor provision thereto); or
- n. the issuing of a permit under the *Building Code Act, 1992*, S.O. 1992, c. 23 in relation to a building or structure, including, without limitation, the conversion of a seasonal dwelling to potential for year-round occupancy for which a permit under the *Building Code Act, 1992*, S.O. 1992, c. 23 is required.

PART II

EDUCATION DEVELOPMENT CHARGES

A. Residential Education Development Charges

10. Subject to the provisions of this By-law, an education development charge of **\$404** per dwelling unit shall be imposed upon all categories of residential development and all the designated residential uses of lands, buildings or structures, including a dwelling unit accessory to a non-residential use, and, in the case of a mixed-use building or structure, upon the dwelling units in the mixed-use building or structure. An Education Development Charge will be collected once in respect of a particular residential development, but the foregoing does not prevent the application of this By-law to future development of the same property.

Exemptions from Residential Education Development Charges

6. (1) In this section,
 - (i) gross floor area means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls

dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls;

(iii) other residential building means a residential building not in another class of residential building described in this section;

(iii) semi-detached or row dwelling means a residential building consisting of one dwelling unit having one or two vertical walls, but no other parts, attached to another structure;

(iv) single detached dwelling means a residential building consisting of one dwelling unit that is not attached to another building.

(2) Subject to sections 6(3) and (4), education development charges shall not be imposed with respect to,

(ii) the enlargement of an existing dwelling unit that does not create an additional dwelling unit;

(ii) the creation of one or two additional dwelling units in an existing single detached dwelling; or

(iii) the creation of one additional dwelling unit in a semi-detached dwelling, a row dwelling, or any other residential building.

(4) Notwithstanding section 6(2)(ii), education development charges shall be imposed in accordance with section 5 if the total gross floor area of the additional unit or two additional dwelling units exceeds the gross floor area of the dwelling unit already in the building.

(4) Notwithstanding section 6(2)(iii), education development charges shall be imposed in accordance with section 5 if the additional dwelling unit has a gross floor area greater than,

(ii) in the case of a semi-detached or row dwelling, the gross floor area of the dwelling unit already in the building; or

(ii) in the case of any other residential building, the gross floor area of the smallest dwelling unit already in the building.

(5) For the purposes of this section 6, an “additional dwelling unit” is a dwelling unit for which the application for the building permit for such additional dwelling unit is submitted no sooner than twelve months after the earliest of the dates on which any of the following events occurs:

(ii) the issuance of a certificate of occupancy for the dwelling unit already in the building;

(ii) if no certificate of occupancy is issued by the area municipality, the occupancy of the dwelling unit already in the building, as established by proper evidence of such occupancy; or,

(iii) the delivery of the certificate of completion, pursuant to subsection 13(3) of the Ontario New Home Warranties Plan Act, R.S.O. 1990, c. O.31, for the dwelling unit already in the building.

7. (1) Education development charges under section 5 shall not be imposed with respect to the replacement, on the same site, of a dwelling unit that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it uninhabitable.

- (4) Notwithstanding section 7(1), education development charges shall be imposed in accordance with section 5 if the building permit for the replacement dwelling unit is issued more than 2 years after,
- (i) the date the former dwelling unit was destroyed or became uninhabitable; or
 - (ii) if the former dwelling unit was demolished pursuant to a demolition permit issued before the former dwelling unit was destroyed or became uninhabitable, the date the demolition permit was issued.
- (5) Notwithstanding section 7(1), education development charges shall be imposed in accordance with section 5 against any dwelling unit or units on the same site in addition to the dwelling unit or units being replaced. The onus is on the applicant to produce evidence to the satisfaction of the Board, acting reasonably, to establish the number of dwelling units being replaced.
9. An education development charge shall be imposed in accordance with section 5 of this By-law where a non-residential building or structure is replaced by or converted to, in whole or in part, a dwelling unit or units.

B. Non-Residential Development

9. Subject to the provisions of this by-law, no education development charge shall be imposed upon all categories of non-residential development and all non-residential uses of land, buildings or structures and, in the case of a mixed-use building or structure, upon the non-residential uses in the mixed-use building or structure.
10. Notwithstanding section 9 of this by-law, education development charges shall be imposed in accordance with section 5 of this by-law if a non-residential building or structure is demolished or destroyed, notably by fire, and is replaced by or converted into, in whole or in part, a dwelling unit or units.

C. Mixed Use Development

11. The education development charge to be imposed in respect of mixed-use development or redevelopment shall be the amount applicable only to the residential development component.

PART III

ADMINISTRATION

Payment of Education Development Charges

12. Education development charges are payable in full to the municipality in which the development takes place on the date that a building permit is issued in relation to a building or structure on land to which this education development charges By-law applies.
13. The Treasurer of the Board shall establish and maintain an education development charge reserve fund in accordance with the Act, the Regulations made in accordance with the Act, and this By-law.
14. The City of Kingston, the Township of South Frontenac, and the Township of Frontenac Islands shall

provide to the Board a monthly report in accordance with its obligations under Section 257.97 of the Act and Section 20 of the Regulation.

Collection of Unpaid Education Development Charges

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

Date By-law In Force

16. This By-law shall come into force at 12:01 a.m. on July 1, 2026.

Severability

17. In the event any provision, or part thereof, of this By-law is found by a court or tribunal of competent jurisdiction to be invalid, such provision, or part thereof, shall be deemed to be severed, and the remaining portion of such provision and all other provisions of this By-law shall remain in full force and effect.

Interpretation

18. Nothing in this By-law shall be construed so as to commit or require the Board to authorize or proceed with any specific school site purchase or capital project at any time.
19. In this By-law where reference is made to a statute or a section of a statute such reference is deemed to be a reference to any successor statute or section. The same is true for any reference made to a regulation or a section of a regulation in this by-law.
20. The French language version of this By-law is the official version hereof.

Short Title

21. This By-law may be cited as the Conseil des écoles publiques de l'Est de l'Ontario Education Development Charges By-law N° _____.

ENACTED AND PASSED this 16th day of June 2026.

Jacinthe Marcil
President

Christian-Charles Bouchard
Education Directorate and Secretary-Treasurer

APPENDIX B - DRAFT EDC BY-LAW #3

EDUCATION DEVELOPMENT CHARGES BY-LAW CONSEIL DES ÉCOLES PUBLIQUES DE L'EST DE L'ONTARIO BY-LAW N°

A by-law for the imposition of education development charges
in the southern portion of Lennox and Addington County
(the portion of Lennox and Addington County that includes the Town of Greater Napanee, the
Township of Loyalist including Amherst Island and the Township of Stone Mills south of Highway 7)

BACKGROUND

WHEREAS the *Education Act*, R.S.O. 1990, c. E.2, as amended or a successor statute (hereinafter the “Act”) authorizes a district school board to pass by-laws for the imposition of education development charges against land undergoing residential and non-residential development in the area of jurisdiction of the board where residential development in such area of jurisdiction would increase education land costs;

AND WHEREAS the Conseil des écoles publiques de l'Est de l'Ontario (hereinafter the “Board”) has determined that there is residential development in the southern portion of Lennox and Addington County that will increase education land costs;

AND WHEREAS the Board has referred its estimates of the total number of new elementary and secondary pupils and its estimates of the number of elementary and secondary school sites used to determine the net education land costs to the Minister of Education for approval, and such estimates have been approved by the Minister of Education on _____

AND WHEREAS at the time of expiry of the Conseil Des Écoles Publiques De L'est De L'ontario Education Development Charges By-Law N° 01-2021-RAS-Frontenac, the balance in the education development charge account with respect to the said By-law will be less than the amount required to pay outstanding commitments to meet growth-related net education land costs, as calculated for the purposes of determining the education development charges to be imposed under that By-law;

AND WHEREAS the Board has complied with the conditions prescribed by section 10 of Ontario Regulation 20/98;

AND WHEREAS the Board has conducted a review of its education development charge policies, given notice, and held a public meeting on May 26, 2026, in accordance with section 257.60 of the Act;

AND WHEREAS the Board has completed an education development charge background study in relation to the by-law charging area which was made available to the public at least two weeks prior to the public meeting, given notice, and held a public meeting on May 26, 2026, in accordance with section 257.63 of the Act;

AND WHEREAS the Board has heard all persons who applied to be heard during the public meeting and who made representations relating to the proposed by-law and has considered all representations relating to the proposed by-law;

AND WHEREAS the Board at its meeting of June 16, 2026 has determined that no additional public meeting is necessary in respect of this by-law;

AND WHEREAS the Board at its meeting of June 16, 2026, directed that education development charges be imposed on land undergoing residential development or redevelopment within the geographical limits of the by-law charging area, as hereinafter provided;

AND WHEREAS education development charges shall be imposed where a seasonal dwelling is converted to a dwelling with potential for year-round occupancy for which a permit under the *Building Code Act, 1992*, S.O. 1992, c. 23 is required, subject to the exceptions set out in Section 257.54(3) of the Act;

AND WHEREAS education development charges shall not be imposed where one or two additional dwelling units, as defined in Section 6 of this By-law, are created in an existing single detached dwelling, or where one additional dwelling unit is created in a semi-detached dwelling, row dwelling, or any other residential building, but only when such additional dwelling units are within the existing dwelling, subject to the restrictions set out in Section 3 of O Reg 20/98;

NOW THEREFORE THE CONSEIL DES ÉCOLES PUBLIQUES DE L'EST DE L'ONTARIO ENACTS AS FOLLOWS:

PART I APPLICATION

Definitions

11. The Definitions and terms contained in this By-law shall have the same meanings as those contained in the Act and the Regulations made in accordance with the Act, as amended from time to time. In the event of ambiguity, the Definitions contained in this By-law shall prevail.
12. In this By-law,
 - w. "Act" means the *Education Act*, R.S.O. 1990, c. E.2, as amended, or a successor statute;
 - x. "Board" means the Conseil des écoles publiques de l'Est de l'Ontario;
 - y. "development" means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that has the effect of increasing the size or usability thereof, and includes redevelopment ("*aménagement*");

- z. "dwelling unit" means a room or suite of rooms used, or designed or intended for use by one person or persons living together, in which culinary and sanitary facilities are provided for the exclusive use of such person or persons, and shall include, but is not limited to, a dwelling unit or units in an apartment, group home, mobile home, duplex, triplex, semi-detached dwelling, single detached dwelling, stacked row dwelling (townhouse), back-to-back townhouses, row dwelling (townhouse), the residential portion of a mixed-use building or structure, and a cottage or seasonal dwelling unit that is capable of being occupied year-round. Notwithstanding the foregoing, (i) a unit or room within a temporary accommodation to the travelling or vacationing public and (ii) living accommodation in a long-term care home, as defined in the *Fixing Long-Term Care Act, 2021*, S.O. 2021. c. 39, Sched. 1., shall not constitute dwellings units for purposes of this By-law.
- aa. "education development charge" means development charges imposed pursuant to this By-law in accordance with the Act
- bb. "education land costs" means costs incurred or proposed to be incurred by the Board,
- xi. to acquire land or an interest in land, including a leasehold interest, to be used by the Board to provide pupil accommodation;
 - xii. 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;
 - xiii. to prepare and distribute education development charge background studies as required under the Act;
 - xiv. as interest on money borrowed to pay for costs described in paragraphs (i) and (ii); and
 - xv. to undertake studies in connection with an acquisition referred to in paragraph (i).
- ;
- cc. "farm buildings" are defined as a building or structure located on a bona fide farm which is necessary and ancillary to a bona fide farm operation including barns, tool sheds and silos and other farm related structures for such purposes as sheltering of livestock or poultry, storage of farm produce and feed, and storage of farm related machinery, and equipment but shall not include a dwelling unit or other structure used for residential accommodation or any buildings or parts thereof used for other commercial, industrial or institutional purposes qualifying as non-residential development;
- dd. "gross floor area" means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls and for the purpose of this definition, the non-residential portion of a mixed-use building or structure is deemed to include one-half of any area common to the residential and non-residential portions of such mixed-use building or structure;

- ee. "mixed use development" means a development comprised of land, buildings or structures used, designed or intended to be used for a combination of non-residential and residential uses;
- ff. "non-residential development" means a development other than a residential development and includes commercial, industrial and institutional development; and
- gg. "residential development" means a development comprised of land or buildings or structures of any kind whatsoever, used, designed or intended to be used as living accommodations for one or more individuals and includes land or a building or part thereof used, designed or intended for a use in connection therewith.

Application of By-law and Exemptions

13. (1) Subject to any exemption contained herein this By-law applies to the following lands located within Lennox and Addington County: the Town of Greater Napanee, the Township of Loyalist including Amherst Island, and the Township of Stone Mills south of Highway 7.
- (2) This By-law shall apply to all categories of residential development and all related uses of land, buildings or structures thereof; and
- (3) This By-law shall not apply to lands that are owned by and are used for the purpose of:
 - xiii. a municipality;
 - xiv. a district school board;
 - xv. a publicly-funded university, community college or a college of applied arts and technology established under the *Ministry of Training, Colleges and Universities Act*, R.S.O. 1990, c. M.19 or a predecessor statute;
 - xvi. residential development on lands designated as a farm retirement lot, being a lot adjacent to a farming lot on which a dwelling unit is to be built for the residence of a person who had conducted farming on the adjacent farming lot;
 - xvii. a place of worship and land used in connection therewith, and every churchyard, cemetery or burying ground, if they are exempt from taxation under section 3 of the *Assessment Act*, R.S.O. 1990, c. A.31 as amended;
 - xviii. farm buildings, as defined herein.

Development Approvals

14. In accordance with the Act and this By-law, the Board imposes an education development charge against land undergoing residential development, or redevelopment within the by-law charging area, if the residential development or redevelopment requires any one of those actions set out in subsection 257.54 (2) of the Act (or any successor provision thereto) as follows:

- o. the passing of a zoning By-law or of an amendment to a zoning By-law under section 34 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- p. the approval of a minor variance under section 45 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- q. a conveyance of land to which a By-law passed under subsection 50 (7) of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto) applies;
- r. the approval of a plan of subdivision under section 51 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- s. a consent under section 53 of the *Planning Act*, R.S.O. 1990, c. P.13 (or any successor provision thereto);
- t. the approval of a description pursuant section 9 of the *Condominium Act, 1998*, S.O. 1998, c. 19 (or any successor provision thereto); or
- u. the issuing of a permit under the *Building Code Act, 1992*, S.O. 1992, c. 23 in relation to a building or structure, including, without limitation, the conversion of a seasonal dwelling to potential for year-round occupancy for which a permit under the *Building Code Act, 1992*, S.O. 1992, c. 23 is required.

PART II

EDUCATION DEVELOPMENT CHARGES

A. Residential Education Development Charges

15. Subject to the provisions of this By-law, an education development charge of \$456 per dwelling unit shall be imposed upon all categories of residential development and all the designated residential uses of lands, buildings or structures, including a dwelling unit accessory to a non-residential use, and, in the case of a mixed-use building or structure, upon the dwelling units in the mixed-use building or structure. An Education Development Charge will be collected once in respect of a particular residential development, but the foregoing does not prevent the application of this By-law to future development of the same property.

Exemptions from Residential Education Development Charges

6. (1) In this section,
 - (i) gross floor area means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls

dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls;

(iv) other residential building means a residential building not in another class of residential building described in this section;

(iii) semi-detached or row dwelling means a residential building consisting of one dwelling unit having one or two vertical walls, but no other parts, attached to another structure;

(iv) single detached dwelling means a residential building consisting of one dwelling unit that is not attached to another building.

(2) Subject to sections 6(3) and (4), education development charges shall not be imposed with respect to,

(iii) the enlargement of an existing dwelling unit that does not create an additional dwelling unit;

(ii) the creation of one or two additional dwelling units in an existing single detached dwelling; or

(iii) the creation of one additional dwelling unit in a semi-detached dwelling, a row dwelling, or any other residential building.

(5) Notwithstanding section 6(2)(ii), education development charges shall be imposed in accordance with section 5 if the total gross floor area of the additional unit or two additional dwelling units exceeds the gross floor area of the dwelling unit already in the building.

(4) Notwithstanding section 6(2)(iii), education development charges shall be imposed in accordance with section 5 if the additional dwelling unit has a gross floor area greater than,

(iii) in the case of a semi-detached or row dwelling, the gross floor area of the dwelling unit already in the building; or

(ii) in the case of any other residential building, the gross floor area of the smallest dwelling unit already in the building.

(5) For the purposes of this section 6, an “additional dwelling unit” is a dwelling unit for which the application for the building permit for such additional dwelling unit is submitted no sooner than twelve months after the earliest of the dates on which any of the following events occurs:

(iii) the issuance of a certificate of occupancy for the dwelling unit already in the building;

(ii) if no certificate of occupancy is issued by the area municipality, the occupancy of the dwelling unit already in the building, as established by proper evidence of such occupancy; or,

(iii) the delivery of the certificate of completion, pursuant to subsection 13(3) of the Ontario New Home Warranties Plan Act, R.S.O. 1990, c. O.31, for the dwelling unit already in the building.

7. (1) Education development charges under section 5 shall not be imposed with respect to the replacement, on the same site, of a dwelling unit that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it uninhabitable.

- (6) Notwithstanding section 7(1), education development charges shall be imposed in accordance with section 5 if the building permit for the replacement dwelling unit is issued more than 2 years after,
 - (i) the date the former dwelling unit was destroyed or became uninhabitable; or
 - (ii) if the former dwelling unit was demolished pursuant to a demolition permit issued before the former dwelling unit was destroyed or became uninhabitable, the date the demolition permit was issued.
- (7) Notwithstanding section 7(1), education development charges shall be imposed in accordance with section 5 against any dwelling unit or units on the same site in addition to the dwelling unit or units being replaced. The onus is on the applicant to produce evidence to the satisfaction of the Board, acting reasonably, to establish the number of dwelling units being replaced.
10. An education development charge shall be imposed in accordance with section 5 of this By-law where a non-residential building or structure is replaced by or converted to, in whole or in part, a dwelling unit or units.

B. Non-Residential Development

9. Subject to the provisions of this by-law, no education development charge shall be imposed upon all categories of non-residential development and all non-residential uses of land, buildings or structures and, in the case of a mixed-use building or structure, upon the non-residential uses in the mixed-use building or structure.
10. Notwithstanding section 9 of this by-law, education development charges shall be imposed in accordance with section 5 of this by-law if a non-residential building or structure is demolished or destroyed, notably by fire, and is replaced by or converted into, in whole or in part, a dwelling unit or units.

C. Mixed Use Development

11. The education development charge to be imposed in respect of the mixed-use development or redevelopment shall be the amount applicable only to the residential development component.

PART III

ADMINISTRATION

Payment of Education Development Charges

12. Education development charges are payable in full to the municipality in which the development takes place on the date that a building permit is issued in relation to a building or structure on land to which this education development charges By-law applies.
13. The Treasurer of the Board shall establish and maintain an education development charge reserve fund in accordance with the Act, the Regulations made in accordance with the Act, and this By-law.

14. The portion of Lennox and Addington County that includes the Town of Greater Napanee, the Township of Loyalist including Amherst Island and the Township of Stone Mills south of Highway 7 shall provide to the Board a monthly report in accordance with its obligations under Section 257.97 of the Act and Section 20 of the Regulation.

Collection of Unpaid Education Development Charges

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

Date By-law In Force

16. This By-law shall come into force at 12:01 a.m. on July 1, 2026.

Severability

17. In the event any provision, or part thereof, of this By-law is found by a court or tribunal of competent jurisdiction to be invalid, such provision, or part thereof, shall be deemed to be severed, and the remaining portion of such provision and all other provisions of this By-law shall remain in full force and effect.

Interpretation

18. Nothing in this By-law shall be construed so as to commit or require the Board to authorize or proceed with any specific school site purchase or capital project at any time.
19. In this By-law where reference is made to a statute or a section of a statute such reference is deemed to be a reference to any successor statute or section. The same is true for any reference made to a regulation or a section of a regulation in this by-law.
20. The French language version of this By-law is the official version hereof.

Short Title

21. This By-law may be cited as the Conseil des écoles publiques de l'Est de l'Ontario Education Development Charges By-law

ENACTED AND PASSED this 16th day of June 2026.

Jacinthe Marcil
President

Christian-Charles Bouchard
Education Directorate and Secretary-Treasurer

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APPENDIX C - DOCUMENT PERTAINING TO: A REVIEW OF THE EDC POLICIES OF THE CEPEO

The policy review document outlined herein is intended to provide the reader with an overview of the education development charge policies underlying the existing 2021 EDC by-laws of the CEPEO pursuant to Section 257.60, Division E, of the *Education Act*, as follows:

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

Moreover, the Board is required to:

1. Ensure that adequate information is made available to the public (i.e. this document); and
2. Hold at least one public meeting, with appropriate notification of the meeting.

The jurisdiction of the CEPEO is divided into several ‘regions’ as defined by the O. Reg. 20/98. Portions of three of these regions were incorporated into two separate EDC by-laws that came into force on July 1, 2021. The geographical coverage of the adopted by-laws is described below:

1. The upper-tier municipality of Leeds and Grenville and the local municipality of Gananoque
2. The portion of the Frontenac Management Board jurisdiction that includes the City of Kingston, the Township of South Frontenac and the Township of Frontenac Islands
3. The portion of Lennox and Addington that includes the Town of Greater Napanee, the Township of Loyalist including Amherst Island, the Township of Stone Mills, and that portion of the Township of Addington Highlands south of Provincial Highway Number 7

Post the adoption of the Board’s 2021 EDC by-law, the enactment of O. Reg. 438/18 eliminated several EDC policies and instead, made provisions for the consideration of ‘Alternative Projects’ and ‘Localized Education Development Agreements’.

C.1 CEPEO Existing EDC By-laws in the Kingston catchment area

The CEPEO adopted and implemented EDC by-laws in 2021 for the Kingston catchment area. In accordance with the legislation, the current in-force CEPEO EDC by-laws may be in effect for no more than 5 years and will expire no later than June 30, 2026 and must incorporate the same implementation date as the EDC by-laws of the ALCDSB (i.e. where they incorporate the same by-law coverage areas).

C.2 Overview of EDC Policies

This section of the report provides an overview of the key education development charge policy issues that will be dealt with under the Board’s proposed EDC by-laws. The Board of Trustees, after considering public input, will make decisions on some of these policy issues prior to passage of the new EDC by-law anticipated to occur on June 16, 2026.

The policy decisions to be considered by the Board of Trustees, prior to by-law adoption, are as follows:

1. What portion of the net education land costs are to be recovered from residential and non-residential (e.g. industrial, commercial and institutional) development?

2. Are the charges to be applied on an area-specific, jurisdiction-wide, or portions of 'regions' basis?
3. Does the Board wish to exempt any residential or non-residential development? If so, how does the Board propose to fund the shortfall?
4. Does the Board wish to provide any demolition or conversion credits beyond that specified in the legislation?
5. What by-law term is proposed by the Board; five years, or something less?
6. What level of EDC charge does the Board wish to impose, given that the Board is entitled to recover less than 100% of the net education land costs?
7. Does the Board anticipate asking the Minister of Education to approve any 'Alternative Projects' or any 'Localized Education Development Agreements'?
8. Does the Board propose to enact any additional EDC by-laws within the Board's jurisdiction, that would require the Minister's permission to spend EDC funds collected in one by-law area and spend the funds in another?

C.2.1 Percentage of Growth-Related Net Education Land Costs to be Borne through EDCs

Changes to the legislation in 2019 established a 'legislative cap' on the residential and non-residential EDC rate that can be imposed under an EDC by-law. Annual residential EDC rate increases are limited to the greater of 5% or \$300 more than the most recent by-law-imposed rate. Annual non-residential rate increases are limited to the greater of 5% and \$0.10 per square foot added to the most recent by-law-imposed rate.

In addition, O. Reg. 20/98 section 7 paragraphs 9 (iii) and 11 (ii) restricts a board to a maximum of 100% recovery of the "net" growth-related education land costs from residential and non-residential development.

Under the current capital funding model, a school board must seek Ministerial approval to acquire land and to construct additional pupil places that would serve to accommodate increased enrolment generated by new housing development. In deriving "net" growth-related education land costs, there are several impediments to full cost recovery:

- there are no existing funding sources to pay for growth-related net education land costs that are not recovered through the imposition of education development charges, as a result of higher than projected costs and the 'legislative cap',
- non-statutory exemptions granted by a school board, restrict full cost recovery;
- the cost to provide land for pupils generated by statutorily-exempt residential development has no funding source – would require a funding request to the Ministry of Education to address any shortfall and for which there is no current funding source;
- additional statutory exemptions have been added to the EDC legislation since 2018. Additional exemptions for secondary dwelling units within the principal dwelling may generate additional students, for which no EDC charge can be applied,
- there are restrictions on the number of acres of land that a board can fund through an EDC by-law. Zoning requirements, site plan controls and changes to program offering (e.g. child-care within schools increasing parking requirements, the provision of full-day kindergarten, etc.) make it more difficult to meet all of these legislative and regulatory needs and still provide

adequate outdoor space for students. On the other hand, policy initiatives generating intensified land uses affects the balance between sustainable school enrolments, supportable site sizes and land values,

- the determination of growth-related site needs is based on On-the-Ground (OTG) capacity (an assessment of classroom loading), which may not reflect the functional capacity of classroom use from a program perspective. For example, secondary classrooms are loading at 23 students per classroom.

All Boards with EDC by-laws in place, have calculated their EDC rates to derive 100% cost recovery of the “net” education land costs, however, some have reduced this level by granting at least some limited non-statutory exemptions (i.e., primarily non-residential exemptions), and a number of EDC boards are experiencing significant EDC funding shortfalls due to the ‘legislative cap’.

Considerations:

One of the most significant considerations in the legislative treatment of education development charges is that there is no tax-based funding source to make up the shortfall where full cost recovery is not achieved. Legal advisors are consistently of the opinion that granting non-statutory exemptions during by-law adoption forces the board to absorb the loss of revenue associated with granting the exemptions. Many of the revenue sources under the existing education capital funding model are “enveloped” and are therefore not available to be used for purposes other than that for which they were legislatively intended. Finally, Ministry staff have advised that there are no other funding sources (e.g. Land Priorities) available to a school board where the imposition of EDCs results in less than full cost recovery.

The CEPEO’s proposed 2026 EDC by-laws recover 100% of the net education land costs from residential development.

C.2.2 Jurisdiction-wide vs. Area Municipal (or Sub-area) Charges

Existing EDC By-law Provisions:

The existing “in force” CEPEO EDC by-laws are applied on a sub-area basis. Money from an education development charges account may be used only for growth-related net education land costs attributed to or resulting from development in the area to which the education development charge by-law applies (section 16 (2a) of O. Reg 20/98), unless the Minister of Education approves otherwise. Therefore, monies collected in one by-law area may not be spent outside of that by-law area. Addressing secondary growth-related student accommodation needs often requires the approval of the Minister. Such approval was given to the CEPEO as part of the adoption of the EDC by-laws.

Public Input Received with Respect to this Policy:

None in 2021.

Legislative Provisions:

Section 257.54 sub section (4) allows for area specific EDC by-laws by providing that “an education development charge by-law may apply to the entire area of jurisdiction of a board or only part of it.”

Further, the *Education Act* permits a board to have more than one EDC by-law under section 257.54 subsection (1) in that “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.”

Finally, section 257.59(c) of the *Education Act* requires that “an education development charge by-law shall...designate those areas in which an education development charge shall be imposed”.

Considerations:

Under the Regulatory framework, a board must establish a separate EDC account for each by-law that it enacts and may only use the funds to pay for growth-related net education land costs (and the other “eligible” land costs defined under the Act) in that area (which may comprise a ‘region’ of a board as defined under O. Reg. 20/98). The entire approach outlined in the legislation, and governing the determination of education development charges, requires that the calculation of the charge, the preparation of background studies, the establishment of EDC accounts and the expenditure of those funds, etc., is to be done on an individual by-law basis.

The jurisdiction of the CEPEO includes three separate ‘regions’:

1. The geographic area of the Frontenac Management Board and the local municipality of Kingston
2. The upper-tier municipality of Leeds and Grenville and the local municipality of Gananoque
3. The upper-tier municipality of Lennox and Addington

From a methodological perspective, an EDC-eligible board is required to make assumptions respecting the geographic structure of the by-law or by-laws from the onset of the calculation process. Discussions respecting the number of potential by-laws and the subdivision of the Board’s jurisdictions into Review Areas are held with the Board at the commencement of the study process. If, as a result of the consultation process undertaken in contemplation of the adoption of an EDC by-law or by-laws, the Board chooses a different policy direction, it is usually advised by legal counsel that a new background study is required, and the calculation/public consultation process begins anew.

Several of the key considerations in assessing the appropriateness of area specific versus uniform application of education development charges are as follows:

- Subject to the requirement to have regard for multiple ‘regions’ within a board’s jurisdiction, the use of a uniform jurisdiction-wide EDC is consistent with the approach used to fund education costs under the Provincial funding model (i.e. the same per pupil funding throughout the province);
- Uniform by-law structures are more consistent with the implementation of a board’s capital program (i.e., decisions respecting capital priorities) and are more consistent with board philosophies of equal access to all school facilities for pupils;
- School attendance boundaries have, and will continue to shift over time, as boards deal with a dynamic accommodation environment and the need to make efficient use of limited capital resources, particularly given that they are dealing with aging infrastructure, demographic shifts and changing curriculum and program requirements;
- Where the pace of housing development generates the need for a school site over a longer period of time, there is a need to temporarily house pupils in alternate accommodation; which consumes the asset lifecycle of the “hosting” facility, even if pupils are accommodated in portable structures;
- District school boards have a statutory obligation to accommodate all resident pupils and as such, pay less attention to municipal boundaries as the basis for determining by-law structure;

- A board must establish a separate EDC account for each by-law and may only use the funds to pay for growth-related net education land costs in that by-law area, unless the Minister's permission to do otherwise is given;
- In a situation where pupils are accommodated in a by-law area other than their place of residence, there is the potential for stranded funds and the *Education Act* does not address this type of circumstance.

Jurisdiction-wide application of the charge assists in minimizing the risk of less-than-full cost recovery, especially where attendance boundaries and accommodation strategies change over time.

Where it is determined that stranding of EDC funds is not likely to occur over the by-law term, and an area specific by-law is adopted by the board, careful monitoring would be required on an on-going basis to ensure that the board does not subsequently find itself in a position where it was unable to fully fund growth-related site needs over the longer term. Where this situation has the potential to occur, a new by-law structure should be considered by the board as soon as possible, because there is no ability to make up the funding shortfall once building permits are issued;

- The ability to utilize EDC funds for capital borrowing purposes under an area specific by-law scheme is limited to borrowing for cash flow purposes only (i.e., revenue shortfalls), due to the inability, under the existing legislation, to recover net education land costs sufficient to repay the “borrowed” area;
- Multiple EDC accounts under a multiple by-law approach restrict the flexibility required to match the timing and location of site needs to available revenue sources and may compromise the timing of new school construction and increase financing costs;
- Multiple by-laws can give consideration to different patterns and levels of development (including composition of dwelling units) in that they incorporate variable rates throughout the region. The appropriateness of utilizing area specific by-laws to reflect economic diversity within a jurisdiction, should, however, be measured in the context of measurable potential market or development impact, particularly as the differential between land values in one area versus another continues to increase;
- The precedent for levying uniform municipal development charges for “soft services” (e.g., recreation, library) is well established, and is currently used in existing DC by-laws by virtually all municipalities. As well, infill dwelling units pay the same development charge for these services as new units in the major growth areas, despite the availability of existing facilities. The cost averaging approach underlying jurisdiction-wide by-laws has the ability to mitigate the impact on new house prices;
- While today there are few area-specific EDC by-laws in the Province of Ontario, those that have been adopted or proposed, reflect areas where there is little or no expectation of cross-boundary attendance, between ‘regions’.

C.2.3 Non-Statutory Residential Exemptions

Legislative Provisions:

Under the legislation, residential statutory exemptions include:

- The enlargement of an existing dwelling unit (s.257.54(3)(a)).

- The addition of one or two units to an existing residential building where the addition is within prescribed size limits (s.257.54(3)(b), O. Reg. 20/98 s.3).
- The replacement dwelling on the same site as a dwelling unit that was destroyed (or rendered uninhabitable) by fire, demolition or otherwise, where the building permit for the replacement dwelling is issued two years or less after the later of the date on which the former dwelling unit was destroyed or became uninhabitable, or a demolition permit was issued (O. Reg. 20/98 Section (4)). It is noted that in areas where a larger share of development is attributable to redevelopment, a larger share of the new residential dwellings built are exempted from the imposition of EDCs.

It is important to note that in enacting more recent legislative changes to education development charges, no provisions were added to specifically exempt certain forms of secondary dwelling units, as is the case for municipal development charges.

In addition, section 7.1 of O. Reg. 20/98 provides that, “The board shall estimate the number of new dwelling units in the area in which the charges are to be imposed for each of the 15 years immediately following the day the board intends to have the by-law come into force. The board’s estimate shall include only new dwelling units in respect of which education development charges may be imposed.”

Accordingly, any costs related to students generated from units which are statutorily exempt are not recoverable from EDCs. In an urban environment, it is very difficult to predict the number of net new units with any certainty.

Section 7 paragraph (9) of O. Reg. 20/98 states that, “the board shall determine charges on residential development subject to the following:

1. the charges shall be expressed as a rate per new dwelling unit,
2. the rate shall be the same throughout the area in which charges are to be imposed under the by-law, ...”
3. the rate times the estimated residential development in the area cannot exceed the net education land costs that are to be funded from residential development.

Despite this, a board may impose different charges on different types of residential development (differentiated residential EDC rates), based on the percentage of the growth-related net education land costs to be applied to residential development that is to be funded by each type. The restrictions noted above would also apply in the case of differentiated residential EDC rates.

Considerations:

Some types of units may initially generate limited (if any) pupils (e.g., bungalow townhouses, small apartments, adult lifestyle, recreational units, secondary dwelling units), although “need for service” is not a requirement of education development charges under Division E of the *Education Act*. There is precedent to levy education costs on these types of units, since residential taxpayers contribute to education costs whether or not they use education services. Further, there is no legislative ability under the *Building Code Act* to restrict the number of occupants in a dwelling unit either at the time of initial occupancy, or subsequent re-occupation.

More recently, school boards have become concerned about the number of pupils generated by new housing development where secondary units are built ‘as-of-right’. In the case of the City of Kingston many of these units are expected to provide post-secondary housing or are expected to be built in areas where there are available CEPEO pupil places. Where secondary units are constructed as part of new development, they are

typically rental situations, whether within, or ancillary to, the principal residence. Often these units are not large enough to support family occupancy, given the trend towards smaller lot sizes.

There would appear to be two options under the EDC legislation for dealing with variations in school age population per household, over time. However, neither solution is simple in real practice.

The first alternative is to provide an exemption for a particular type of dwelling unit. However, any exempt category must be definable such that a reasonable 15-year projection can be made, and a physical description can be included in the EDC by-law, such that building officials can readily define exempt units (e.g., seniors' housing receiving Provincial assistance would be definable, whereas market housing being marketed to seniors would be very difficult to project and define, since it could be claimed by any development). Also, occupancy status could change over time. In addition, school boards deal with a variety of municipal zoning definitions within their jurisdiction and it is extremely difficult to be consistent with all municipal DC by-law implementation practices concurrently.

While the Province has recently expanded the exemptions from municipal development charges for ancillary secondary dwelling units, exempting these units from the payment of education development charges would require a funding allocation from the Ministry of Education to make up the shortfall.

The second alternative would be to differentiate the residential charge by type to establish a lower EDC rate for dwelling units that would typically be occupied by fewer school age children per household. However, the same unit type (e.g., single detached), with the same number of bedrooms, or square footage, could exhibit vastly different school age occupancies. The same difficulties prevail in trying to define a unit type that segregates various levels of school occupancy that is definable and can be easily implemented under by-law application. Finally, as noted earlier, there is no legislative ability to restrict the level of occupancy, and occupancy status could change over time.

However, even where the policy decision is not to differentiate the residential charge, the projections of enrolment are usually designed to consider the lower pupil generation of smaller units, which is applied to the number of units in the dwelling unit forecast expected to be households without children. Therefore, non-differentiated residential rates represent averages for all types of units which give consideration to the variation in school age population per household, including units not occupied by family households.

Existing EDC by-law Provisions:

Currently, there are no by-law exemptions given for units that are marketed as “purpose-built for-profit seniors’ housing” or for affordable housing projects. The determination of pupils generated by new development does, however, take into consideration the minimal occupancy of adult lifestyle units by school age children.

1. Under the legislative provisions dealing with housing intensification as part of the *Education Act*, a portion of the forecasted medium density dwelling units are currently estimated to be exempt from the payment of EDCs. As such, the charge is spread over the ‘net’ new units.
2. Historical data regarding school age children per household, which represents an “average” of all household occupancies, is a significant component of the projected elementary and secondary enrolment.

3. The EDC pupil yield analysis assesses geographic-specific changing occupancy of dwelling units over a 15-year historical period and uses this information to modify the future expectations of the number of school age children per household.

C.2.4 Non-Statutory Non-residential Exemptions

Legislative Provisions:

Non-residential statutory exemptions include:

- land owned by, and used for the purposes of, a board or a municipality
- the construction or erection of any building or structure, or addition/alteration to a building or structure¹ in the case of:
 - a. private schools, the owner of a college of applied arts and technology established under the *Ontario Colleges of Applied Arts and Technology Act, 2002*
 - b. a long-term care home, as defined in the *Long-Term Care Homes Act, 2007*
 - c. a retirement home as defined in the *Retirement Homes Act, 2010*
 - d. a hospice or other facility that provides palliative care services
 - e. a child care centre, as defined in the *Child Care and Early Years Act, 2014*
 - f. a memorial homes, clubhouse or athletic grounds owned by the Royal Canadian Legion
- a university that receives regular and ongoing operating funds from the Government of Ontario for the purposes of post-secondary education
- the owner of an Indigenous Institute prescribed for the purposes of section 6 of the *Indigenous Institutes Act, 2017*
- expansions to industrial buildings (gross floor area)
- replacement, on the same site, of a non-residential building that was destroyed by fire, demolition or otherwise, so as to render it unusable and provided that the building permit for the replacement building was issued less than 5 years after the date the building became unusable or the date the demolition permit was issued

Section 7 paragraph (11) of O. Reg. 20/98 states that “if charges are to be imposed on non-residential development ... the charges shall be expressed as ...”

- a) a rate to be applied to the board-determined gross floor area of the development.

Considerations:

If a board elects not to have a non-residential charge, then non-statutory, non-residential exemptions is not an issue.

¹ If only a portion of the building or structure is to be used for the any of the purposes listed below, only that portion of the building, structure, addition or alteration is exempt from an education development charge.

However, there is no funding source currently available under the current funding model to absorb the cost of providing non-statutory exemptions. In addition, by-law administration and collection of the charge, and the ability to treat all development applications in a fair and equitable manner, are complicated by the granting of non-statutory exemptions.

A 2007 legal opinion, sought on this matter by the consultant, suggests that a school board must absorb the cost of exemptions voluntarily granted by the board to any non-statutory non-residential development (i.e., the board would not be in a position to make up the lost revenue by increasing the charge on the other non-exempt non-residential development under the legislation).

Existing EDC By-law Provisions:

The CEPEO's existing "in-force" EDC by-law applies to residential development only. The Board will have the ability to revisit this policy decision as part of the successor by-law renewal process.

C.2.5 Demolition and Conversion Credits

Legislative Provisions:

Section 4 of O. Reg 20/98 prescribes a replacement dwelling unit exemption.

Section 4 states that "a board shall exempt an owner with respect to the replacement, on the same site, of a dwelling unit that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it uninhabitable."

However, "a board is not required to exempt an owner if the building permit for the replacement dwelling unit is issued more than two years after,

- a) the date the former dwelling unit was destroyed or became uninhabitable; or
- b) if the former dwelling unit was demolished pursuant to a demolition permit issued before the former dwelling unit was destroyed or became uninhabitable, the date the demolition permit was issued."

Section 5 of O. Reg. 20/98 deals with exemptions for the replacement of non-residential buildings. Similar provisions apply with respect to the replacement of non-residential gross floor area (GFA), except that the credit is only applied to the extent that the amount of new floor space is equivalent to the GFA of the floor space being replaced. The legislative grace period for the replacement of non-residential GFA is five years.

There are no legislative provisions specifically dealing with conversion of use. Typically, this situation would arise if an EDC is paid for one type of development and shortly thereafter (the period of time defined in the board's EDC by-law), the land is rezoned and a new building permit issued for redevelopment (to an alternate land use). EDC by-laws may include provisions for providing credits in this situation to take into account the EDC amount paid on the original development (generally by offsetting the EDC amount payable on the redevelopment)." The 2021 CEPEO EDC by-laws do not provide credits equal to the amount of the charge originally paid on the space that is being converted.

C.2.6 % of Net Education Land Costs to be borne by Residential and Non-residential Development

Legislative Provisions:

Section 257.54(1) of the *Education Act* provides that a board may pass an EDC by-law “against land in its area of jurisdiction undergoing residential or non-residential development,” if residential development in the board’s jurisdiction would increase education land costs.

Section 7 paragraph 8 of O. Reg. 20/98 requires that, “the board shall choose the percentage of the growth-related net education land cost that is to be funded by charges on residential development and the percentage, if any, that is to be funded by charges on non-residential development.” “The percentage that is to be funded by charges on non-residential development shall not exceed 40 percent.”

A board has the choice under the *Education Act*, of levying an EDC only on residential development (for partial or full eligible cost recovery), or levying a charge on both residential and non-residential development (up to a maximum of 40% of costs allocated to non-residential development). Under the previous EDC section of the DCA legislation, a charge on non-residential development (then termed “commercial” development) was required. However, the ‘legislative cap’ places a restriction on the Board’s ability to choose a residential/non-residential share and still ensure that the net education land costs associated with each component are not exceeded.

Considerations:

For most of the current EDC by-laws, 10-15% of net growth-related education costs were funded by non-residential development. This percentage was specifically requested by a majority of the development community stakeholders during the public consultation process, particularly where the quantum of the residential charge is higher than the norm.

There are limited options for funding education land costs under the province’s new capital funding model. All boards eligible to impose education development charges will seek to attain full cost recovery (100%) under EDCs, which is likely unattainable in many cases. A non-residential EDC is not a mandatory requirement of the *Education Act* and therefore boards may elect to recover 100% of costs from residential development.

The major advantages of allocating 100% of net education land costs to residential development are as follows:

- Reduction of risk to the board in not achieving full revenue recovery, as demand for new pupil places will increase directly with the level of residential growth; non-residential floor area is difficult to forecast over 15 years (particularly on an area-specific basis), and a downturn in non-residential growth would leave the board with an EDC revenue shortfall (with limited available funding sources to make up the differential);
- There are a number of additional non-residential categories and uses that have been added to the legislation as statutorily-exempt. For many of these, there are no reliable data sources available to a school board to accurately forecast what spaces would be exempted by the legislation;
- Simplified EDC process and by-law, eliminating the need to deal with a range of requests for exemptions, and redevelopment credits;
- Establishment of a more direct linkage to the need for the service (i.e., pupils generated by new residential development) and the funding of that service, similar to municipal development charges (although not legislatively required by the *Education Act*), although it is widely accepted by planning practitioners that employment growth drives housing growth;

- The difficulties in administering/collecting even a nominal non-residential charge and interpretation of by-law applicability vis-a-vis municipal DC by-law definitions of gross floor area, zoning provisions, etc.

The major disadvantages of allocating 100% of net education land costs to residential development are as follows:

- Increases the residential charge;
- A downturn in residential growth due to changing economic conditions will have a negative impact on EDC cash flow and the ability to manage account deficits;
- Potential impact on the residential development market, due to a higher residential EDC bearing 100% of the net education land costs;
- May be opposed by the development community which strongly supported the 85-90% residential and 10-15% non-residential division of costs historically, if the EDC rates were significant;
- The precedent of eliminating the non-residential charge in one by-law period may make it difficult to reverse the decision and have a non-residential charge in a subsequent by-law period;
- Eliminating the non-residential charge reduces the breadth of the board's overall EDC funding base, which may be particularly significant if there are large commercial/industrial developments in future.

C.2.7 By-law Term

Legislative Provisions:

The *Education Act* permits a school board to pass an EDC by-law with a maximum term of five years (s.257.58 (1)).

A board with an EDC by-law in force, may pass a new EDC by-law at any time, after preparing a new education development charge study, securing the Minister of Education's approval, and undertaking the required public process (s.257.58(2)).

A board may amend an EDC by-law once in each one-year period following by-law enactment, to do any of the following:

- “1. Increase the amount of an education development charge that will be payable in any particular case.
2. Remove, or reduce the scope of, an exemption.
3. Extend the term of the by-law.” (s.257.70(2) and subject to s.257.58(1))

A public meeting is not required for a by-law amendment; however, the board must give notice of the proposed amendment, in accordance with the regulations, and make available to the public, the EDC background study for the by-law being amended, and “sufficient information to allow the public to generally understand the proposed amendment.” (s.257.72)

Considerations:

A five-year term provides maximum flexibility since a board has the power to amend the by-law or pass a new by-law at an earlier point, if necessary.

The level of effort required to emplace a new by-law (e.g., production of an EDC background study, involvement in an extensive consultation process with the public and liaison process with municipalities) would suggest that a longer term (maximum five years) by-law is more desirable.

C.2.8 Alternative Projects (A Lower Cost Alternative to Site Acquisition)

Section 257.53.1 of the *Education Act* provides an opportunity for a school board to seek Ministry approval to allocate EDC revenue towards an alternative project. An alternative project must have an associated cost that is less than the cost to acquire a site and is expected to lower EDC rates.

Examples of alternative projects include:

- Alternative parking arrangements such as underground parking garages or offsite parking;
- Additional construction costs attributed to vertical construction;
- Purpose built space within a larger development;
- Alternative play area enhancements; and
- Pedestrian access improvements.

If, as part of solidifying the elements of the alternative project, a change to the alternative project is proposed, the board must notify the Minister and seek renewed approval within the timelines prescribed in section 8 of O. Reg. 20/98. Alternative projects are typically found as part of multi-use developments involving a number of development interests where the school board has no ownership of the development lands.

Typically, alternative projects would be considered as a cost-effective site acquisition solution where land costs are prohibitive due to the residential density proposed (i.e. intensified land uses).

C.2.9 Localized Education Development Agreements (LEDAs)

A Localized Education Development Agreement (LEDA) is a Minister approved alternative to the traditional EDC revenue supported purchase of land for pupil accommodation. This provides more flexibility to EDC eligible school boards where a developer may provide sites.

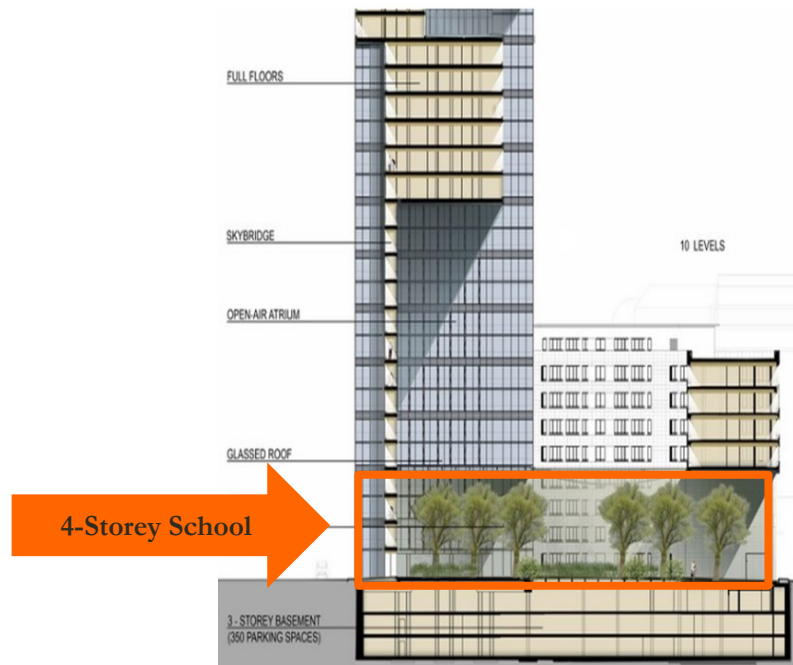
A LEDA is an agreement between a school board and an owner, such as a developer, in which the owner provides a means for pupil accommodation or other benefit to be used to provide pupil accommodation. In exchange, the geographical area that the LEDA will service will be exempt from the collection of EDCs.

School boards are expected to consult with co-terminus boards when developing a LEDA to determine if a joint project is feasible.

Examples of Localized Education Development Agreements Examples of LEDAs include but are not limited to:

- Providing access to land (either through a long-term lease or gift);
- Owner constructs and provides facilities (e.g. podium builds). This could result in many different types of agreements including:
 - Owner provides podium space only in a condo building. Ministry provides funding through the Capital Priorities Grant program to support the construction of the school. Any cost over and above the benchmark would be provided by owner; and
 - Owner provides podium space and funds to construct a new school within a podium.

Example of a podium school:



C.3 Summary of By-law Appeals, Amendments and Complaints

C.3.1 Appeals

Under Section 257.65 of the *Education Act*, “any person or organization may appeal an education development charge by-law to the Ontario Land Tribunal by filing with the secretary of the board that passed the by-law, a notice of appeal setting out the objection to the by-law and the reasons supporting the objection.”

There were no appeals of the 2021 CEPEO EDC by-laws.

C.3.2 Amendments

Legislative Provisions:

Section 257.70 subsection (1) states that “subject to subsection (2), a board may pass a by-law amending an education development charge by-law.” Subsection (2) goes on to say that: “a board may not amend an education development charge by-law so as to do any one of the following more than once in the one-year period immediately following the coming into force of the by-law or in any succeeding one-year period:

1. Increase the amount of an education development charge that will be payable in any particular case.
2. Remove, or reduce the scope of, an exemption.
3. Extend the term of the by-law.”

Section 257.71 states that “A by-law amending an education development charge by-law comes into force on the fifth day after it is passed.” Finally, before passing a by-law amending an education development charge by-law, the board shall,

- a) give notice of the proposed amendment in accordance with the regulations; and

- b) ensure that the following are made available to the public,
 - i. the education development charge background study for the by-law being amended, and
 - ii. sufficient information to allow the public to understand the proposed amendment.”

C.3.3 Complaints

Under Section 257.85 of the *Education Act*, “an owner, the owner’s agent or a board, may complain to the council of the municipality to which an education development charge is payable that,

- a) the amount of the education development charge was incorrectly determined;
- b) a credit is or is not available to be used against the education development charge, or that the amount of a credit was incorrectly determined;
- c) there was an error in the application of the education development charge by-law.”

In addition,

“A complaint may not be made...later than 90 days after the day the education development charge, or any part of it, is payable.”

No formal complaints have been filed to date with respect to the CEPEO Kingston area by-laws.