

SIMCOE MUSKOKA CATHOLIC DISTRICT SCHOOL BOARD

AND

SIMCOE COUNTY DISTRICT SCHOOL BOARD

AGENDA

STATUTORY PUBLIC MEETING

(pursuant to Section 257.63 of the Education Act)

EDUCATION DEVELOPMENT CHARGE BY-LAWS

SPECIAL BOARDS MEETING

CONSIDERATION OF ADOPTION OF BY-LAWS

TUESDAY, OCTOBER 29TH, 2013, 7:00 PM

BOARD ROOM

SIMCOE MUSKOKA CATHOLIC DISTRICT SCHOOL BOARD

46 ALLIANCE BOULEVARD, BARRIE

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- | | |
|--|---|
| 1. Introduction/Welcome | Director: Simcoe Muskoka Catholic District School Board |
| | Director: Simcoe County District School Board |
| 2. Call to Order, Opening Prayer, Declarations of Conflicts of Interest and Approval of the Agenda | Chair, Clayton Ferguson, Simcoe Muskoka Catholic District School Board |
| Call to Order, Declarations of Conflicts of Interest and Approval of the Agenda | Chairperson, Robert North, Simcoe County District School Board |
| 3. Opening Remarks | Chair, Clayton Ferguson, Simcoe Muskoka Catholic District School Board |
| | Chairperson, Robert North, Simcoe County District School Board |
| 4. Information | Jack Ammendolia, Watson & Associates Economists Ltd. |
| 5. Staff Presentations | Peter Derochie, Simcoe Muskoka Catholic District School Board
Jennifer Sharpe, Simcoe Muskoka Catholic District School Board |
| | John Dance, Simcoe County District School Board
David Few, Simcoe County District School Board |
| 6. Draft By-laws | Steven O'Melia, Miller Thomson LLP
Brad Teichman, Overland LLP |

7. Delegations

Conclusion of Statutory Public Meeting under Section 257.63 of the Education Act

- | | |
|-----------------------------------|---|
| 8. Consideration of Motions | Simcoe Muskoka Catholic District School Board |
| Consideration of Motions | Simcoe County District School Board |
| 9. Adjournment and Closing Prayer | Simcoe Muskoka Catholic District School Board |
| Adjournment Motion | Simcoe County District School Board |

**SIMCOE COUNTY DISTRICT
SCHOOL BOARD
AND
SIMCOE MUSKOKA CATHOLIC
DISTRICT SCHOOL BOARD**

**EDUCATION DEVELOPMENT
CHARGES BACKGROUND STUDY**

ADDENDUM

OCTOBER 28, 2013



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 Planning for growth

FOREWORD

The following report is an addendum to the original Simcoe County District School Board and Simcoe Muskoka Catholic District School Board Education Development Charge Background Study dated September 16, 2013. The reason for this addendum is to highlight changes and revisions that have been made to the analysis contained in the original September 16th study. The reason for the revisions was to incorporate changes that were made to the site preparation costs. Additional data was received and analyzed by the Board's engineers, which resulted in the original site preparation cost estimates being reduced. The original site preparation costs were estimated at \$203,421 per acre and have since been changed to \$184,253 per acre. This change had the effect of reducing the charge for both School Boards. The original charge for the Simcoe County District School Board was \$1,364 per residential unit and \$0.36 per square foot of gross floor area for the non-residential charge and the revised charge is \$1,311 per residential unit and \$0.35 per square foot. The original charge for the Simcoe Muskoka Catholic District School Board was \$463 per residential unit and \$0.12 per square foot of gross floor area for the non-residential component and the new revised charge is \$448 per residential unit and the non-residential charge remains unchanged at \$0.12 per square foot.

The changes made did not have any impact on the enrolment projections or the estimate of the number of eligible sites for either Board. All pages which have been revised in the original report can be found as part of this addendum.

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

The EDC analysis for Simcoe County projects that the SCDSB will require approximately **29** new elementary sites. 3 of the sites are owned by the Board, 21 are 100% EDC eligible and 5 are partially eligible to be funded through EDC's. The SCDSB will require **6** new secondary sites – 1 of which is 100% EDC eligible and the remaining 5 are partially eligible. The SMCD SB's EDC analysis projects a need for **10** new elementary sites. 1 of the sites is owned, 2 are 100% EDC eligible and 7 are partially eligible. On the secondary panel the Board will require 3 secondary sites all of which are partially eligible. A detailed summary of the site requirements can be found in Form G in Appendix A.

One of the final steps of the EDC process involves translating the land requirements to actual land costs. Site acquisition costs are based on appraisals completed by the firm of Andrew, Thompson & Associates Ltd. The per acre acquisition values ranged from **\$185,000** to **\$430,000** for both the elementary and secondary sites. Similar to many areas in Ontario, the cost to acquire land has been increasing in the County. In the 2008 EDC study the land values ranged from approximately \$147,500 to \$344,700. The acquisition costs have been escalated for a period of 5 years (the by-law term) at a rate of **3.2% for North Simcoe and 4.5% for South Simcoe (including the City of Barrie)** for each consecutive year until the end of the by-law term.

The costs to prepare and develop the school site for school construction are also EDC eligible costs. The assumed site preparation costs are based on historical data provided by the School Boards and analyzed by the engineering firm Skelton Brumwell. A site preparation cost of **\$184,253** per acre has been assumed for both the SCDSB and SMCD SB in this study. The site preparation costs have increased from 2008 where a value of \$110,000 per acre was used. Site preparation costs are escalated to the time of site purchase at a rate of **2.2%** per year.

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

The SCDSB's total net education land costs are estimated to be **\$108,611,027** which includes a

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deficit balance of **-\$580,669** in the existing EDC reserve fund that was added to the total costs. The SMCDSB's total net education land costs are estimated to be **\$37,152,819** which includes an existing EDC reserve fund deficit of **-\$6,274,187** that was added to the total costs.

On the basis of the aforementioned net education land costs and net new unit forecasts, the analysis resulted in a proposed EDC rate of **\$1,311 per dwelling unit** for the SCDSB's residential charge and **\$0.35 per square foot** for the non-residential charge. The new proposed EDC rate for the SMCDSB is **\$448 per dwelling unit** for the residential component and **\$0.12 per square foot** for the non-residential component. The charges contained herein are based on a uniform rate for all types of development, with a division of 90%-10% residential to non-residential allocation and applicable jurisdiction-wide charge to the County of Simcoe.

Land Escalation over the Forecast Period

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

Having regard for all of the above, the appraisers concluded escalation factors of 3.2% per annum for North Simcoe and 4.5% for South Simcoe (including the City of Barrie) for the first year through to the final year are reasonable for the purposes of projecting the land values over the 5-year by-law period.

Land Development and Servicing Costs

The *Education Act* includes the "costs to provide services to the land or otherwise prepare the site so that a building or buildings may be built on the land to provide pupil accommodation" as an EDC eligible education cost. These costs typically include services to the lot line of the property, rough grading and compaction of the site and that the site is cleared of debris. Costs related to studies of land being considered for acquisition, such as environmental assessments or soil studies, are also considered to be EDC eligible.

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

- Agent/commission fees to acquire sites;
- Municipal requirements to maintain sites prior to construction;
- Appraisal studies, legal fees;
- Expropriation costs;
- Site option agreements; and
- Land transfer taxes.

Based on recent historical site preparation costs that were provided by the School Boards and analyzed by the engineering firm Skelton Brumwell, **\$184,253 per acre** for both SCDSB and SMCDSB were used in the study. Using historical economic data and construction cost indices, an escalation factor of **2.2%** per annum was applied to the assumed per acre site preparation costs. Site preparation costs are escalated to the time of site purchase.

Total Land Costs

The total net education land costs, including the site acquisition costs, the escalation of land over the term of the by-law (five years), the site development/servicing costs, as well as associated financing costs and study costs, are projected to be over **\$108** million for the SCDSB. The SMCDSB is projected to incur total education land costs of more than **\$37** million over the 15-year term of the proposed by-law.

5.3 Reconciliation of the EDC Reserve Fund

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

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

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

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

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

The reserve fund analysis can be found on the following pages for each Board. The analysis summarizes the EDC collections (both actual and estimated) as well as the EDC costs that have been expended (both actual and estimated) and the estimated EDC reserve fund balance.

As noted, the EDC reserve fund includes certain estimates respecting revenues and expenditures. The first part of the EDC reserve fund reconciliation involves adjusting the estimated opening balance of the previous by-law to reflect actual costs - EDC collections are then added to the new adjusted opening balance. EDC expenditures incurred between 2008 and 2013 are then subtracted to determine the new EDC reserve fund balance.

The SCDSB's EDC reserve fund balance had an estimated deficit balance of -\$7,895,747 according to the 2008 Background Study. Incorporating actual collections and expenditures since 2008, as well as estimates to the proposed new by-law inception date, the new reserve fund balance is estimated at **-\$580,669** for the SCDSB.

The SMCDSD's EDC reserve fund balance was estimated to be -\$3,496,549 according to the 2008 EDC Background Study. Incorporating actual collections and expenditures since 2008, as well as estimates to the proposed new by-law inception date, the new reserve fund balance is estimated at **-\$6,274,187** for the SMCDSD.

Tables 5.1 and 5.2 outline the EDC reserve fund balance for each board between 2008-2013.

5.4 The Education Development Charge

The total land costs, adjusted by any surplus or deficit in the EDC reserve fund, determine the total net education land costs for which EDCs may be imposed. The final steps in the process involve apportioning the land costs between residential and non-residential, as well as differentiating the charge by development type, if necessary. The existing EDC by-laws of both School Boards are based on a 90% residential charge/10% non-residential charge and the EDCs are a uniform rate across all types of development. The proposed charge in this Background Study is premised on the same assumptions; however, a range of charges and residential and non-residential rates are presented in the cashflow analysis later in this chapter.

The final net education land costs that have been apportioned to residential (in this case 90%) are divided over the net new units from the dwelling forecast to determine a final EDC rate per dwelling unit. The net education land costs for the residential portion of SCDSB's by-law are estimated to be **\$97,749,924** and the number of net new units in the EDC forecast is projected to be **74,576** resulting in a rate of **\$1,311** per dwelling unit. The net education land costs that have been apportioned to non-residential development (10% of the total) total **10,861,103** and the net square footage in the forecast totals **31,387,204**. This results in a non-residential charge of **\$0.35** per square foot.

The final net education land costs for the SMCDSB that were allocated to the residential portion of the charge (90%) were estimated to be **\$33,437,537** and the total number of net new units in the EDC forecast for Simcoe is projected to be **74,576**, for a residential EDC rate of **\$448** per dwelling unit. The non-residential net education land costs (10% of total) are projected to total **\$3,715,282** and the total net non-residential square footage is projected to be **31,387,204** for a non-residential EDC rate of **\$0.12** per square foot.

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

SCDSB - County of Simcoe EDC

Calculation of Uniform 90% Residential/10% Non-Residential Charge

Residential Growth Related Net Education Land Costs	\$97,749,924
Net New Dwelling Units (Form C)	74,576
Uniform Residential EDC per Dwelling Unit	\$ 1,311

Non-Residential Growth Related Net Education Land Costs	\$ 10,861,103
Non-Exempt Board-Determined GFA (Form D)	31,387,204
Non-Residential EDC per Square Foot of GFA	\$ 0.35

SMCDSB - County of Simcoe EDC

Calculation of Uniform 90% Residential/10% Non-Residential Charge

Residential Growth Related Net Education Land Costs	\$33,437,537
Net New Dwelling Units (Form C)	74,576
Uniform Residential EDC per Dwelling Unit	\$ 448

Non-Residential Growth Related Net Education Land Costs	\$ 3,715,282
Non-Exempt Board-Determined GFA (Form D)	31,387,204
Non-Residential EDC per Square Foot of GFA	\$ 0.12

The Cashflow Analysis

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

Table 5.3: SCDSB Cashflow

**Simcoe County District School Board
Education Development Charge 2013
15 Year Cash Flow Analysis**

Cash Flow Assumptions	
A. Required Interest Rate	2.00%
B. Long Term Borrowing Rate	3.00%
C. Short Term Borrowing Rate	3.00%
D. Long Term Debt Term (years)	20
E. Short Term Debt Term (years)	5

Range of Residential and Non-Residential Rates	
Moves Share	0%
Non-Moves Rate	\$1,456
Rate	\$0.00
5%	\$1,384
10%	\$1,311
15%	\$1,238
20%	\$1,165
25%	\$1,092
40%	\$874

	Year 1 2013/2014	Year 2 2014/2015	Year 3 2015/2016	Year 4 2016/2017	Year 5 2017/2018	Year 6 2018/2019	Year 7 2019/2020	Year 8 2020/2021	Year 9 2021/2022	Year 10 2022/2023	Year 11 2023/2024	Year 12 2024/2025	Year 13 2025/2026	Year 14 2026/2027	Year 15 2027/2028
Projected Revenues															
1. Basic Assumptions (See 1.3. Alternative Assumptions for Details)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Long Term Debt (See 1.3. Alternative Assumptions for Details)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. Short Term Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. Other Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5. Subtotal (1 through 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Education Development Charge Revenue (Residential)	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423	\$6,186,423
7. Education Development Charge Revenue (Non-Residential)	\$74,074	\$74,074	\$74,074	\$74,074	\$74,074	\$74,074	\$74,074	\$74,074	\$74,074	\$74,074	\$74,074	\$74,074	\$74,074	\$74,074	\$74,074
8. Subtotal EDC Revenue (6 + 7)	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496
9. Total Revenue (5 + 8)	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496
Education Development Charge Expenditures															
10. Non-Ed Expenditures (See 1.3. Alternative Assumptions for Details)	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000
11. Education Expenditures (See 1.3. Alternative Assumptions for Details)	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000	\$5,150,000
12. Total Expenditures (10 + 11)	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000
13. Long Term Debt Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14. Short Term Debt Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15. Deficit Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16. Total Expenditures (10 through 15)	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000
Cashflow Analysis:															
17. Revenue (Total of Line 9)	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496	\$6,910,496
18. Expenditures (Total of Line 16)	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000	\$9,350,000
19. Surplus (Deficit) (17 - 18)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)
20. Interest Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21. Closing Balance (19 + 20)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)	(\$2,439,504)

1. Land acquisition costs have been excluded by 3.245% compounded for the term of the bylaw. Escalation rates for the preparation costs are applied to the date of acquisition.
 2. The opening balance reflects any surplus or deficit from the Board's existing EDC By-law.

Long Term Borrowing (Total of Line 3): \$12,000,000
 Short Term Borrowing (Total of Line 4): \$0
 Total Debt Payments (Current 5, Total of Lines 13 & 14 + Outstanding Debt): \$15,013,428
 Outstanding Debt At End Of Period (15 Years): \$1,891,838
 Outstanding Debt Will Be Fully Funded in: 2029

Table 5.4: SMCD SB Cashflow

**Simcoe Muskoka Catholic District School Board
Education Development Charge 2013
15 Year Cash Flow Analysis**

Cash Flow Assumptions	
A. Receive Bond Interest Rate	2.00%
B. Long Term Borrowing Rate	3.80%
C. Short Term Borrowing Rate	3.80%
D. Long Term Debt Term (Years)	10
E. Short Term Debt Term (Years)	5

Range of Residential and Non-Residential Rates		
Municipalities	Rate	Non-Rate
0%	\$498	\$0.00
5%	\$473	\$0.06
10%	\$448	\$0.12
15%	\$423	\$0.18
20%	\$398	\$0.24
25%	\$374	\$0.30
40%	\$299	\$0.47

Projected Revenues	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
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
1. Funds Available Due To Alternative Accommodation Arrangements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Funds Available Due To Operating Budget Surplus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. Long Term Financing	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. Short Term Financing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5. Subsidy (1 through 4)	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Total Available Funds (Revenue - Expenditure)	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7. Total Available Funds (Revenue - Expenditure) (Per Unit)	\$247,619	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. Subsidy EDC Revenue (6 x 7)	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889
9. Total Revenue (5 + 8)	\$7,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889
Education Development Charge Expenditures															
10. Site Acquisition Costs (Excludes Rates Included)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11. Site Remediation Costs (Excludes Rates Included)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12. Projected Future Back Costs	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13. Long Term Debt Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14. Short Term Debt Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15. Total Expenditures (10 through 14)	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16. Total Expenditures (10 through 15)	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cashflow Analysis:															
17. Revenue After Expenditures (9 - 16)	\$7,263,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889
18. Operating Expenses (Excludes Rates Included)	\$6,263,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19. Operating Income (17 - 18)	\$1,000,000	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889
20. Operating Income	\$1,000,000	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889	\$2,363,889
21. Closing Balance (19 + 20)	\$1,000,000	\$3,363,889	\$5,727,778	\$8,091,667	\$10,455,556	\$12,819,445	\$15,183,334	\$17,547,223	\$19,911,112	\$22,275,001	\$24,638,890	\$27,002,779	\$29,366,668	\$31,730,557	\$34,094,446
22. Closing Balance (19 + 20)	\$1,000,000	\$3,363,889	\$5,727,778	\$8,091,667	\$10,455,556	\$12,819,445	\$15,183,334	\$17,547,223	\$19,911,112	\$22,275,001	\$24,638,890	\$27,002,779	\$29,366,668	\$31,730,557	\$34,094,446

1. Land acquisition costs have been included by 3.4-4.5% compounded for the term of the bylaw. Escalation rates for site preparation costs are applied to the date of acquisition.
 2. The opening balance reflects any surplus or deficit from the Board's existing EDC bylaw.

Long Term Borrowing (Year 3): \$1,000,000
 Short Term Borrowing (Year 4): \$500,000
 Total Debt Payments (Current 5, Total of Lines 13, 14 + Outstanding Debt): \$2,463,889
 Outstanding Debt At End Of Period (15 Year): \$2,463,889
 Outstanding Debt Will Be Fully Funded In: 2029

Simcoe County District School Board
 Education Development Charges Submission 2013
 Form G - Growth-Related Net Education Land Costs

ELEMENTARY PANEL

Review Area	Site Status (Optional, Purchased, Reserved, Etc.)	Proposed Year Of Acquisition	Site Location/ Facility Type	Net Growth-Related Pupil Place Requirements	Proposed School Capacity	Percent of Capacity Attributed to Net Growth-Related Pupil Place Requirements	Total Number of Acres Required (Footnote Oversized Sites) *	Acres To Be Funded in EDC By-Law Period	Cost Per Acre	Education Land Costs	Eligible Site Preparation Costs	Land Escalation Costs	Financing Costs	Total Education Land Costs
PE01	Owned	2013	Elementary School - Allison Site	550	550	100.00%	5.00	5.00	\$ 323,000	\$ 1,938,000	\$ 921,264	\$ 387,411	\$ 16,706	\$ 937,970
PE01	Designated	2017	Elementary School	550	550	100.00%	6.00	6.00	\$ 323,000	\$ 1,938,000	\$ 1,206,061	\$ 64,039	\$ 3,595,511	\$ 3,595,511
PE01	TBD	2022	Elementary School	550	550	100.00%	6.00	6.00	\$ 323,000	\$ 1,938,000	\$ 1,344,694	\$ 492,055	\$ 68,451	\$ 3,843,200
PE01	TBD	2027	Elementary School	364	550	66.18%	3.97	3.97	\$ 323,000	\$ 1,282,604	\$ 992,240	\$ 325,650	\$ 47,157	\$ 2,647,651
PE02	Designated	2013	Elementary School	550	550	100.00%	6.00	6.00	\$ 185,000	\$ 1,110,000	\$ 1,105,517	-	\$ 40,176	\$ 2,255,693
PE02	TBD	2016	Elementary School	550	550	100.00%	6.00	6.00	\$ 185,000	\$ 1,110,000	\$ 1,180,098	\$ 110,000	\$ 43,523	\$ 2,443,627
PE02	TBD	2023	Elementary School	550	550	100.00%	6.00	6.00	\$ 185,000	\$ 1,110,000	\$ 1,374,278	\$ 189,336	\$ 48,483	\$ 2,722,097
PE03	Designated	2014	Accommodated in Existing Facilities Or Additions	329	550	100.00%	6.00	6.00	\$ 185,000	\$ 1,110,000	\$ -	\$ 35,520	\$ 41,261	\$ 2,316,630
PE04	Identified	2019	Elementary School	550	550	100.00%	6.00	6.00	\$ 185,000	\$ 1,110,000	\$ 1,259,711	\$ 189,336	\$ 46,405	\$ 2,605,452
PE04	Requested	2014	Accommodated in Existing Facilities Or Additions	126	550	100.00%	6.00	6.00	\$ 185,000	\$ 1,110,000	\$ -	\$ 35,520	\$ 41,261	\$ 2,316,630
PE05A	Identified	2021	Elementary School (Midhurst)	260	550	47.27%	2.84	2.84	\$ 300,000	\$ 850,909	\$ 621,990	\$ 145,142	\$ 29,341	\$ 1,647,382
PE05B	Requested	2014	Accommodated in Existing Facilities Or Additions	166	550	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ -	\$ 85,509	\$ 56,497	\$ 3,172,045
PE08	Requested	2019	Elementary School	550	550	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ 1,129,839	\$ 85,509	\$ 56,497	\$ 3,172,045
PE08	Requested	2019	Elementary School	550	550	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ 1,259,711	\$ 467,795	\$ 65,784	\$ 3,693,490
PE08	Requested	2024	Elementary School	550	550	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ 1,404,512	\$ 467,795	\$ 68,410	\$ 3,840,917
PE08	TBD	2026	Elementary School	259	550	47.09%	2.83	2.83	\$ 316,700	\$ 894,821	\$ 690,819	\$ 220,289	\$ 32,748	\$ 1,838,677
PE09	Owned	2013	Elementary School - Dean Site	550	550	100.00%	5.00	5.00	\$ -	\$ -	\$ 921,264	-	\$ 16,706	\$ 937,970
PE09	Requested	2015	Elementary School - Dean Site	550	550	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ 1,154,695	\$ 174,866	\$ 58,568	\$ 3,288,329
PE09	Requested	2018	Elementary School	550	550	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ 1,232,594	\$ 467,795	\$ 65,293	\$ 3,665,882
PE09	Requested	2019	Elementary School	550	550	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ 1,259,711	\$ 467,795	\$ 65,784	\$ 3,693,490
PE09	Requested	2022	Elementary School	550	550	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ 1,344,694	\$ 467,795	\$ 67,325	\$ 3,780,014
PE09	TBD	2024	Elementary School	550	550	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ 1,404,512	\$ 467,795	\$ 68,410	\$ 3,840,917
PE09	TBD	2026	Elementary School	550	550	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ 1,466,990	\$ 467,795	\$ 69,543	\$ 3,904,528
PE09	TBD	2027	Elementary School	187	550	34.00%	2.04	2.04	\$ 316,700	\$ 646,068	\$ 509,750	\$ 159,050	\$ 23,844	\$ 1,338,712
PE10	Owned	2013	Elementary School - Alcona Site	550	550	100.00%	6.00	6.00	\$ -	\$ -	\$ 1,105,517	-	\$ 20,047	\$ 1,125,564
PE10	TBD	2023	Elementary School	550	550	100.00%	6.00	6.00	\$ 275,000	\$ 1,650,000	\$ 1,374,278	\$ 406,200	\$ 62,208	\$ 3,492,686
PE10	TBD	2023	Elementary School	121	550	100.00%	6.00	6.00	\$ 430,000	\$ 2,580,000	\$ 1,105,517	-	\$ 66,833	\$ 3,752,350
PE11	Designated	2013	Accommodated in Existing Facilities Or Additions	550	550	100.00%	6.00	6.00	\$ 430,000	\$ 2,580,000	\$ 1,259,711	\$ 635,149	\$ 81,146	\$ 4,556,006
PE11	Requested	2019	Elementary School	550	550	100.00%	6.00	6.00	\$ 430,000	\$ 2,580,000	\$ 1,259,711	\$ 635,149	\$ 81,146	\$ 4,556,006
PE11	TBD	2025	Elementary School	269	550	48.91%	2.93	2.93	\$ 430,000	\$ 1,261,855	\$ 702,046	\$ 310,646	\$ 41,246	\$ 2,315,793
Total:				15,816	15,950		172.00	136.61		\$ 41,034,057	\$ 32,771,789	\$ 7,409,174	\$ 1,472,741	\$ 82,687,761

SECONDARY PANEL

Review Area	Site Status (Optional, Purchased, Reserved, Etc.)	Proposed Year Of Acquisition	Facility Type	Net Growth-Related Pupil Place Requirements	Proposed School Capacity	Percent of Capacity Attributed to Net Growth-Related Pupil Place Requirements	Total Number of Acres Required (Footnote Oversized Sites)	Acres To Be Funded in EDC By-Law Period	Cost Per Acre	Education Land Costs	Eligible Site Preparation Costs	Land Escalation Costs	Financing Costs	Total Education Land Costs
PS01	TBD	2022	Secondary School	535	1005	53.23%	13.00	13.00	\$ 323,000	\$ 2,235,289	\$ 1,550,970	\$ 567,535	\$ 78,951	\$ 4,432,745
PS02	TBD	2020	Secondary School	484	1005	48.16%	13.00	13.00	\$ 185,000	\$ 1,158,229	\$ -	\$ 197,563	\$ 48,946	\$ 2,748,100
PS04	Requested	2018	Accommodated in Existing Facilities Or Additions	334	1005	33.00%	13.00	13.00	\$ 316,700	\$ 4,117,100	\$ 2,670,620	\$ 1,013,556	\$ 141,467	\$ 7,942,743
PS06	Requested	2018	Secondary School	1005	1005	100.00%	13.00	13.00	\$ 316,700	\$ 1,564,908	\$ 1,234,717	\$ 385,252	\$ 57,754	\$ 3,242,631
PS07	TBD	2018	Secondary School	588	1005	58.51%	13.00	13.00	\$ 275,000	\$ 2,091,642	\$ 1,562,512	\$ 514,924	\$ 75,601	\$ 4,244,679
PS08	TBD	2027	Secondary School	206	1005	20.50%	13.00	13.00	\$ 430,000	\$ 1,145,811	\$ 665,842	\$ 282,078	\$ 37,967	\$ 2,131,698
Total:				3,710	6,030		78.00	41.39		\$ 12,312,978	\$ 9,028,023	\$ 2,960,909	\$ 440,687	\$ 24,742,597

**Simcoe County District School Board
 Education Development Charges Submission 2013
 Form H1 - EDC Calculation - Uniform Residential and Non-Residential**

Determination of Total Growth-Related Net Education Land Costs

Total:	Education Land Costs (Form G)	\$ 107,430,358
Add:	EDC Financial Obligations (Form A2)	\$ 580,669
Subtotal:	Net Education Land Costs	\$ 108,011,027
Less:	Operating Budget Savings	
	Positive EDC Reserve Fund Balance	
Subtotal:	Growth-Related Net Education Land Costs	\$ 108,011,027
Add:	EDC Study Costs	\$ 600,000
Total:	Growth-Related Net Education Land Costs	\$ 108,611,027

Apportionment of Total Growth-Related Net Education Land Costs

Total Growth-Related Net Education Land Costs to be Attributed to Non-Residential Development (Maximum 40%)	10%	\$ 10,861,103
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	90%	\$ 97,749,924

Calculation of Uniform Residential Charge

Residential Growth-Related Net Education Land Costs	\$ 97,749,924
Net New Dwelling Units (Form C)	74,576
Uniform Residential EDC per Dwelling Unit	\$ 1,311

Calculation of Non-Residential Charge - Board Determined GFA

Non-Residential Growth-Related Net Education Land Costs	\$ 10,861,103
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GFA Method:	Non-Exempt Board-Determined GFA (Form D)	31,387,204
	Non-Residential EDC per Square Foot of GFA	\$ 0.35

**Simcoe County District School Board
 Education Development Charges Submission 2013
 Form H2 - EDC Calculation - Differentiated Residential and Non-Residential (Part 1 of 2)**

Determination of Total Growth-Related Net Education Land Costs

Total:	Education Land Costs (Form G)	\$ 107,430,358
Add:	EDC Financial Obligations (Form A2)	\$ 580,669.00
Subtotal:	Net Education Land Costs	\$ 108,011,027
Less:	Operating Budget Savings	
	Positive EDC Reserve Fund Balance	
Subtotal:	Growth-Related Net Education Land Costs	\$ 108,011,027
Add:	EDC Study Costs	\$ 600,000.00
Total:	Growth-Related Net Education Land Costs	\$ 108,611,027

Apportionment of Total Growth-Related Net Education Land Costs

Total Growth-Related Net Education Land Costs to be Attributed to Non-Residential Development (Maximum 40%)	10%	\$ 10,861,103
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	90%	\$ 97,749,924

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

Non-Residential Growth-Related Net Education Land Costs	\$ 10,861,103
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GFA Method:	Non-Exempt Board-Determined GFA (Form D)	31,387,204
	Non-Residential EDC per Square Foot of GFA	\$ 0.35

**Simcoe County District School Board
 Education Development Charges Submission 2013
 Form H2 - EDC Calculation - Differentiated Residential and Non-Residential (Part 2 of 2)**

Residential Growth-Related Net Education Land Costs: \$ 97,749,924

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	46,452	0.285	13,240	78.3%	0.115	5,327	78%	18,568	78%
Medium Density	10,684	0.238	2,543	15.0%	0.109	1,164	17%	3,707	16%
High Density	13,904	0.081	1,130	6.7%	0.025	344	5%	1,473	6%
Seasonal Dwellings	3,535	0.0000	-	0.0%	0.0000	-	0%	-	0%
Total	74,576	0.2268	16,913	100%	0.0916	6,835	100%	23,748	100%

Calculation of Differentiated Charge:

Type of Development (Form B)	Apportionment of Residential Net Education Land Cost By Development Type	Net New Units (Carried over from above)	Differentiated Residential EDC per Unit by Development Type
Low Density	\$ 76,426,663	46,452	\$ 1,645
Medium Density	\$ 15,259,274	10,684	\$ 1,428
High Density	\$ 6,063,988	13,904	\$ 436
Seasonal Dwellings	-	3,535	-

Simcoe Muskoka Catholic District School Board
 Education Development Charges Submission 2013
 Form G - Growth-Related Net Education Land Costs

ELEMENTARY PANEL

Review Area	Site Status (Optional, Purchased, Reserved, Etc.)	Proposed Year Of Acquisition	Site Location/ Facility Type	Net Growth-Related Pupil Place Requirements	Proposed School Capacity	Percent of Capacity Attributed to Net Growth-Related Pupil Place Requirements	Total Number of Acres Required (Footnote Oversized Sites) *	Acres To Be Funded in EDC By-Law Period	Cost Per Acre	Education Land Costs	Eligible Site Preparation Costs	Land Escalation Costs	Financing Costs	Total Education Land Costs
CE01	Designated	2023	Elementary School	435	470	92.55%	5.00	4.63	\$ 323,000	\$ 1,494,734	\$ 1,059,948	\$ 379,510	\$ 36,027	\$ 2,970,219
CE02	Designated	2027	Elementary School	147	450	32.71%	5.00	1.64	\$ 185,000	\$ 302,578	\$ 408,688	\$ 51,612	\$ 9,367	\$ 772,245
CE04	Designated	2027	Elementary School	64	401	16.01%	5.00	0.80	\$ 185,000	\$ 148,092	\$ 200,026	\$ 25,260	\$ 4,584	\$ 377,962
CE07	Identified	2026	Elementary School	248	501	49.54%	6.00	2.97	\$ 316,700	\$ 941,377	\$ 726,760	\$ 231,750	\$ 23,327	\$ 1,933,314
CE08	Identified	2017	Elementary School	501	501	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ 1,206,061	\$ 365,824	\$ 42,631	\$ 3,514,716
CE08	Identified	2024	Elementary School	501	501	100.00%	6.00	6.00	\$ 316,700	\$ 1,900,200	\$ 1,404,512	\$ 467,795	\$ 46,320	\$ 3,818,827
CE08	TBD	2027	Elementary School	253	501	50.50%	6.00	3.03	\$ 316,700	\$ 959,582	\$ 757,113	\$ 236,232	\$ 23,979	\$ 1,976,906
CE09	Designated	2022	Elementary School	288	401	71.82%	5.00	3.59	\$ 275,000	\$ 987,531	\$ 804,805	\$ 243,112	\$ 24,992	\$ 2,060,440
CE10	Owned	2013	Elementary School	470	470	100.00%	5.00	5.00	\$ 430,000	\$ 1,648,333	\$ 921,264	\$ 317,335	\$ 11,312	\$ 932,576
CE10	Designated	2017	Elementary School	345	450	76.67%	5.00	3.83	\$ 430,000	\$ 1,648,333	\$ 753,952	\$ 317,335	\$ 33,392	\$ 2,753,012
Total:				3,253	4,646		54.00	37.49		\$ 10,882,627	\$ 8,243,129	\$ 2,318,490	\$ 255,930	\$ 21,100,116

SECONDARY PANEL

Review Area	Site Status (Optional, Purchased, Reserved, Etc.)	Proposed Year Of Acquisition	Facility Type	Net Growth-Related Pupil Place Requirements	Proposed School Capacity	Percent of Capacity Attributed to Net Growth-Related Pupil Place Requirements	Total Number of Acres Required (Footnote Oversized Sites)	Acres To Be Funded in EDC By-Law Period	Cost Per Acre	Education Land Costs	Eligible Site Preparation Costs	Land Escalation Costs	Financing Costs	Total Education Land Costs
CS01	TBD	2027	Secondary School	220	1000	22.00%	12.00	2.64	\$ 333,000	\$ 852,720	\$ 659,676	\$ 216,504	\$ 21,728	\$ 1,750,128
CS02	TBD	2021	Secondary School	684	900	76.00%	12.00	9.12	\$ 185,000	\$ 1,687,200	\$ 1,999,937	\$ 287,791	\$ 48,805	\$ 4,023,733
CS03	Requested	2022	Secondary School	434	1038	41.81%	13.00	5.44	\$ 316,700	\$ 1,721,408	\$ 1,218,170	\$ 433,780	\$ 41,296	\$ 3,404,654
Total:				1,338	2,938		37.00	17.20		\$ 4,261,328	\$ 3,877,783	\$ 928,075	\$ 111,329	\$ 9,178,515

**Simcoe Muskoka Catholic District School Board
 Education Development Charges Submission 2013
 Form H1 - EDC Calculation - Uniform Residential and Non-Residential**

Determination of Total Growth-Related Net Education Land Costs

Total:	Education Land Costs (Form G)	\$ 30,278,632
Add:	EDC Financial Obligations (Form A2)	\$ 6,274,187
Subtotal:	Net Education Land Costs	\$ 36,552,819
Less:	Operating Budget Savings	
	Positive EDC Reserve Fund Balance	
Subtotal:	Growth-Related Net Education Land Costs	\$ 36,552,819
Add:	EDC Study Costs	\$ 600,000
Total:	Growth-Related Net Education Land Costs	\$ 37,152,819

Apportionment of Total Growth-Related Net Education Land Costs

Total Growth-Related Net Education Land Costs to be Attributed to Non-Residential Development (Maximum 40%)	10%	\$ 3,715,282
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	90%	\$ 33,437,537

Calculation of Uniform Residential Charge

Residential Growth-Related Net Education Land Costs	\$ 33,437,537
Net New Dwelling Units (Form C)	74,576
Uniform Residential EDC per Dwelling Unit	\$ 448

Calculation of Non-Residential Charge - Board Determined GFA

Non-Residential Growth-Related Net Education Land Costs	\$ 3,715,282
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GFA Method:	Non-Exempt Board-Determined GFA (Form D)	31,387,204
	Non-Residential EDC per Square Foot of GFA	\$ 0.12

**Simcoe Muskoka Catholic District School Board
 Education Development Charges Submission 2013
 Form H2 - EDC Calculation - Differentiated Residential and Non-Residential (Part 1 of 2)**

Determination of Total Growth-Related Net Education Land Costs

Total:	Education Land Costs (Form G)	\$ 30,278,632
Add:	EDC Financial Obligations (Form A2)	\$ 6,274,187
Subtotal:	Net Education Land Costs	\$ 36,552,819
Less:	Operating Budget Savings	
	Positive EDC Reserve Fund Balance	
Subtotal:	Growth-Related Net Education Land Costs	\$ 36,552,819
Add:	EDC Study Costs	\$ 600,000
Total:	Growth-Related Net Education Land Costs	\$ 37,152,819

Apportionment of Total Growth-Related Net Education Land Costs

Total Growth-Related Net Education Land Costs to be Attributed to Non-Residential Development (Maximum 40%)	10%	\$ 3,715,282
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	90%	\$ 33,437,537

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

Non-Residential Growth-Related Net Education Land Costs	\$ 3,715,282
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GFA Method:	Non-Exempt Board-Determined GFA (Form D)	31,387,204
	Non-Residential EDC per Square Foot of GFA	\$ 0.12

**Simcoe Muskoka Catholic District School Board
 Education Development Charges Submission 2013
 Form H2 - EDC Calculation - Differentiated Residential and Non-Residential (Part 2 of 2)**

Residential Growth-Related Net Education Land Costs: \$ 33,437,537

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	46,452	0.101	4,679	78.6%	0.051	2,390	82%	7,068	80%
Medium Density	10,684	0.086	915	15.4%	0.034	368	13%	1,283	14%
High Density	13,904	0.026	358	6.0%	0.010	143	5%	502	6%
Seasonal Dwellings	3,535	-	-	0.0%	-	-	0%	-	0%
Total	74,576	0.0798	5,952	100%	0.0389	2,901	100%	8,853	100%

Calculation of Differentiated Charge:

Type of Development (Form B)	Apportionment of Residential Net Education Land Cost By Development Type	Net New Units (Carried over from above)	Differentiated Residential EDC per Unit Development Type
Low Density	\$ 26,696,122	46,452	\$ 575
Medium Density	\$ 4,847,021	10,684	\$ 454
High Density	\$ 1,894,393	13,904	\$ 136
Seasonal Dwellings	\$ -	3,535	\$ -

TO: The Chairperson and Members of the
Simcoe County District School Board

FROM: Superintendent of Facility Services

SUBJECT: **EDUCATION DEVELOPMENT CHARGES – POLICY RECOMMENDATIONS**

1. Background

The Board received Report No. BF-I-3, Education Development Charge By-law Renewal: Presentation, dated May 1, 2013, which initiated the process of developing and approving the Education Development Charge By-law (EDC). Watson and Associates were retained to develop the by-law in conjunction with the Simcoe Muskoka Catholic District School Board. A presentation was received for information purposes. The Board further received Report No. BF-D-3, Education Development Charges Policy Matters, dated June 5, 2013, that set out legislative and current provisions of the by-law and the board confirmed that there was no operating budget surplus and that no alternative accommodation arrangements had been made.

The Board passed EDC By-law No. 5 on November 10, 2008 that was implemented on November 17, 2008. EDC By-law No. 5 expires no later than November 16, 2013 and the boards' consideration of a successor by-law requires a minimum of three public meetings. Two public meetings were held on September 30, 2013 and the third will be held on October 29, 2013. The two public meetings held September 30, 2013 addressed the EDC Policy Review and Background Study.

At the September 30, 2013 public meetings, trustees received information pertaining to the EDC Policy Review Study, the EDC Background Study and the Land Value Study. The Successor By-law public meeting held on September 30, 2013 provided an overview of purpose, process, methodology, existing charges, existing EDC policies, by-law structure, and a summary of by-law provisions, appeals, amendments and complaints, and transitional reserve fund reporting.

The Board's current EDC by-law No. 5 (2008) is based on jurisdiction-wide implementation and the education land costs are funded from a 90 per cent residential and 10 per cent non-residential split. The residential charge is currently \$718.00 per dwelling unit and the non-residential charge is \$0.15 per square foot of gross floor area. The proposed new residential charge and non-residential charge will be provided at the October 29, 2013 public meeting.

2. Policy Recommendations

Staff have assessed policy issues and provided their recommendations below. No input was received from any municipality. Correspondence was received from the Building Industry and Land Development Association (BILD) setting out a number of questions regarding calculation of the proposed charge. The correspondence and a response that was forwarded to BILD, dated October 11, 2013 is attached as APPENDIX A. The final response is forthcoming that will address question two in the BILD letter.

Requests for information were fulfilled during the process. Legal counsel also assessed the requirements and provided staff with legal advice with respect to the content of such policies.

(a) By-law Structure: Area Specific Charge vs. Jurisdiction-Wide Charge

(i) Legislative Provisions

Section 257.54(4) of the Education Act permits the Board to pass an EDC By-law that applies to the entire area under its jurisdiction or a part of its jurisdiction. The latter would permit more than one EDC By-law and different charges in its respective area.

(ii) Current Provisions

The board currently applies the EDC charge on residential/non-residential uses on a jurisdiction-wide basis.

(iii) Considerations

The EDC Study recommends the implementation of a jurisdiction-wide EDC.

A jurisdiction-wide approach would charge the same residential/non-residential EDC rates throughout the entirety of the Board's jurisdiction, which is the present method of EDC calculation.

The use of a jurisdiction-wide EDC is consistent with the approach used to fund education costs under the Provincial funding model and the foundation grant per pupil funding method used throughout the Province, and is consistent with the approach taken by the board in making decisions with respect to capital and operation expenditures.

Jurisdiction-wide by-law structures guarantee full cost recovery and provides for averaging of land costs to reduce risk of higher land costs within the county, by having a larger charging area.

Flexibility and reduced risk in a jurisdiction-wide approach provides greater assurance that new sites can be acquired throughout the county as a result of consolidation and reduction of current on the ground (OTG) capacity that may increase growth related needs for new schools in areas not currently considered for potential growth related schools.

The board has a statutory obligation to accommodate all resident pupils on a county-wide basis, and therefore, is not restricted by municipal boundaries.

The board determines its capital grant expenditures on a jurisdiction-wide basis and it has the discretion to decide where and when to expend those funds under the education funding model.

Staff recommend that a Jurisdiction-wide EDC be retained by the board.

(b) Recovery of Net Education Land Costs

(i) 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 would increase education land costs.

(ii) Existing EDC By-law Provisions

The board currently recovers 90% of net education land costs from residential development, and recovers 10% of net education land costs from non-residential development.

(iii) Considerations

The Education Act permits the board to recover up to and including one hundred per cent of its net education land costs through EDC's. The board's current EDC By-law is based upon 100% recovery.

Staff and legal counsel recommend continuing with 100% recovery while recognizing that granting some non-statutory exemptions and other policy decisions will reduce this level.

(c) Percentage of Net Education Land Costs to be Borne by Non-Residential Development

(i) Legislative Provisions

Section 7, paragraph 8 of O.Reg. 20/98, as amended, gives the board the discretion to collect a portion of the growth related net education land costs from non-residential development. The percentage that may be funded by a charge on non-residential development shall not exceed 40% of the growth related net education land costs. The board's current EDC By-law is designed to recover 10% from non-residential development.

(ii) Existing Provisions

The board currently collects 10% of growth related net education land costs from non-residential development.

(iii) Considerations

Staff and legal counsel recommend that the current recovery rate of 10% for non-residential development.

The development community has consistently indicated a preference for a non-residential charge in the range of 10 to 15%. There has been no indication of any change in their preference.

Removal of the non-residential charge shrinks the board's funding base and may have an impact on the residential development market, which would bear 100% of the net education land costs.

(d) Non-Statutory Residential Exemptions

(i) Legislative Provisions

O.Reg. 20/98, as amended sets out statutory residential exemptions and enables the board to vary the EDC rate to consider a variety a categories and uses of residential development. Similar to the municipal development charge legislation, the amended EDC regulations O. Reg. 95/02 allows school boards to vary the charge by type of dwelling unit.

(ii) Current Provisions

The board's current EDC By-law only provides for the mandatory residential exemptions. Amended regulations allow boards to determine the amount the board will impose on different new residential types. Boards can choose between a Uniform Residential EDC or a Differentiated Residential EDC; for example, a bachelor apartment would pay a lesser EDC than a single family detached dwelling.

There are no mandatory exemptions for residential development other than the limited exemptions available for housing intensification and for municipally owned and operated housing. An exemption is also provided for the replacement of a dwelling unit that was destroyed by fire, demolished or otherwise made unusable.

(iii) Considerations

Staff and legal counsel recommend that a differentiated EDC not be implemented. The enrolment projections already take into consideration the lower pupil yield of different housing types as well as the varying occupancy patterns of units.

(e) Non-Statutory Non-Residential Exemptions

(i) Legislative Provisions

The Education Act allows the board to exempt different categories of non-residential uses. Statutory exemptions include non-residential development of lands that are owned by and used for the purposes as those listed below:

- a municipality;
- a school board;
- the enlargement of an industrial building (up to 50%);
- the replacement of a non-residential building that was destroyed by fire, demolished, or otherwise made unusable.

In addition to the above-noted exemptions there are other categories of non-residential development that are exempt pursuant to specific legislative provisions. These include publicly funded universities and colleges, which are exempt under their own acts.

(ii) Existing Provisions

EDC By-laws for both boards contain the following additional exemptions:

- a cemetery or burying ground that is exempt from taxation under the Assessment Act;
- a place of worship owned by a religious organization that is exempt from taxation under the Assessment Act that is used primarily as a place of public worship;
- non-residential uses permitted pursuant to section 39 of the Planning Act (temporary uses).
- a public hospital receiving aid under the Public Hospitals Act;

- non residential agricultural buildings or structures that are owned by and are used for the purposes of a bona fide farming operation

(iii) Considerations

Staff and legal counsel recommend continuing with these non-statutory non-residence exemptions.

(f) Demolition and Conversion Credits

(i) Legislative Provisions

Section 4 of O.Reg. 20/98 exempts replacement dwelling units from a charge within two years of being considered demolished (demolition permit), destroyed, or uninhabitable. Section 5 of O.Reg 20/98 exempts replacement of non-residential buildings, based on non-residential gross floor area in the same circumstances.

Section 4.1 of O.Reg. 20/98 permits the board to include conversion credits. Conversion credits relate to the initial EDC charge, applied to an EDC charge for a converted use.

(ii) Current Provisions

The board's current EDC By-law provides for a demolition credit for replacement residential and non-residential structures (destroyed by fire, demolished etc.) for a grace period of five years. If a charge has been paid, the board credits for conversion and this credit would not result in a shortfall of funds to the board. The credit is created by calculating the amount of the new charge and subtracting the proportional share of the charge already paid. The credit would not result in a refund of monies to the developer.

(iii) Considerations

Staff and legal counsel recommend that the demolition credit grace period continue to be set at five years for both residential and non-residential uses, and conversion credits continue to be limited to the amount of EDCs originally paid in respect of the converted space.

Staff and legal counsel recommend that the board include a provision for permitting conversion credits as in the current by-law.

(g) By-law Term

(i) Legislative Provisions

Section 257.58 (1) of the Education Act provides for a maximum by-law term of five years. It is open to the board to repeal its by-law prior to the expiration of the five year term.

(ii) Current Provisions

The board's current EDC By-law provides for a term of five years and this appears to provide for the maximum amount of flexibility. The board may amend its by-law once in each one year period following the by-laws enactment to do any of the following:

- increase the amount of an EDC;
- remove or reduce the scope of an exemption;
- extend the term of the by-law 257.70(2) and subject to s.257.58(1).

(iii) Considerations

Staff and legal counsel recommend to the board a five year term for the EDC By-law.

(h) Alternative Accommodation Arrangements

(i) Legislative Provisions

Section 9, paragraph 6 of O.Reg 20/98 requires a board to adopt a policy, "concerning possible arrangement with municipalities, school board or other persons or bodies in the public or private sector, including arrangements of a long-term or co-operative nature, which would provide accommodation for new elementary school pupils and new secondary school pupils, without imposing education development charges, or with a reduction in such charge".

(ii) Current Provisions

The board confirmed that there have been no opportunities to facilitate alternative accommodation arrangements, as set out in Report No. BF-D-3, Education Development Charges Policy Matters, dated June 5, 2013. The Board's existing policy on alternative accommodation arrangements is set out in Report No. CS-2, Education Development Charges – Further Policy Decisions, dated June 2, 1999. There have been changes to the original policy that states:

The board will consider possible arrangements with municipalities, school boards or other persons or bodies in the public or private sector, including arrangements of a long-term or co-operative nature, which would provide accommodation for new elementary school pupils and new secondary school pupils who are resident pupils of the Board, subject to the following:

- the arrangement must be cost effective and advantageous for the board compared to other possible arrangements including acquisition of a school site and construction of a free standing building;
- the arrangement shall comply with any guideline issued by the Ministry of Education;
- the board may enter lease arrangements respecting school facilities intended to be used to accommodate peak enrolment, but shall not enter into such arrangements respecting school facilities that are necessary to accommodate long-term enrolment unless the arrangement could result in ownership at the Board's discretion;
- the board shall retain sufficient governance authority over the facility to ensure that it is able to deliver the appropriate education program to its pupils, and to ensure that the facility's identity, ambiance and integrity are preserved.

(iii) Considerations

There have been no opportunities presented to enter into the type of arrangements contemplated by this policy. There have been no concerns expressed by members of the development community or the public.

Staff and legal counsel recommend maintaining the current policy on alternative accommodation arrangements.

(i) Application of Operating Savings

(i) Legislative Provisions

Section 9(1), paragraph 8 of O.Reg 20/98, requires "A statement from the board stating that it has reviewed its operating budget for savings that could be applied to reduce growth-related net education land costs, and the amount of any savings which it proposed to apply, if any."

(ii) Current Provisions

The board confirmed that no operating budget surplus is available for the establishment of a new EDC rate, as set out in Report No. BF-D-3, Education Development Charges Policy Matters, dated June 5, 2013.

(iii) Considerations

There have been no concerns expressed by the public with respect to this policy. Staff and legal counsel recommend maintaining the current policy on operating savings.

(j) Consideration of a Credit System

Section 257.84 of the Education Act provides that a board may entertain applications for EDC credits as follows:

- (i) A board that has passed a by-law imposing education development charges on land of an owner, may, with the consent of the Minister, accept land for pupil accommodation in place of the payment of all or a part of the education development charges.
- (ii) A board that accepts land under subsection (1) shall, in accordance with the regulations made under Section 257.101, give the owner credits toward the education development charges imposed on the owner by the board.

The board adopted such a policy and no opportunities have arisen to apply the policy.

The board approved the policy on a credit system on May 28, 2003 in Report No. CS-5, Proposed Education Development Charges By-law Evaluation Statements.

There have been no concerns expressed by the public with respect to this policy, therefore, staff and legal counsel recommend maintaining the current policy on consideration of a credit system.

(k) Land in Excess of Maximum School Site Sizes

Ontario Regulation 20/92, Section 2, sets out the maximum elementary and secondary site sizes based upon the number of pupils that can be accommodated in the school to be built on the site.

The board should make every reasonable attempt to stay within these recommended site sizes. However, land is not considered to be excess land when it is reasonably necessary to meet servicing requirements such as by the Reasonable Land Use Policy or other unique situations with respect to a site impacted by environmentally protected areas, legal requirements such as easements and partnerships.

Future site requirements for planned additions to facilities may also justify exceeding site size requirements. Also, land is not considered to be excess land if it has already been acquired by the board, or is the subject of an Option to Purchase Agreement entered into before February 1, 1998.

There have been no concerns expressed by the public with respect to this policy, and therefore no change is recommended.

3. Reserves

The reserve fund is calculated as a straight cash flow to the next by-law. The background study indicates that the board currently has an estimated opening balance of -\$580,669 in its EDC reserve. This reserve was taken forward in the cash flow analysis as part of the calculation of the proposed rates.

4. Communication and Public Input

Both boards have undertaken an extensive communication plan with the public, municipalities, consultants, solicitors and building/construction associations. Notification of meetings and documents were posted on the board's website, issued in news releases, advertised in national and local newspapers throughout the County, faxed and emailed. The board's website provides access to documents, agendas and reports from a home page reference to EDC. Specific notification of meetings and availability of documents were also distributed through email and fax. Two Stakeholder meetings were held for information purposes (June 27, 2013 and September 9, 2013) that included municipalities and the development community.

Three public meetings are required for the board to consider a successor by-law. The boards jointly held two public meetings on September 30, 2013 and the third meeting was held on October 30, 2013, prior to receipt of this report. All timelines for notification of public meetings and availability of the background studies were met.

No delegations or comments were received from the public on September 30, 2013. Written comments were received from BILD, dated September 30, 2013 that requested clarification on information contained in the Background Study. A response to the inquiry was forwarded to the writer on October 11, 2013 and is attached as APPENDIX A.

5. **Ministry of Education**

Section 10 (1) of Ont. Reg. 20/98 requires the Minister of Education to approve the board's estimates of the projected total of new elementary and secondary pupils, and the number of elementary and secondary school sites to determine the net education land cost. The background study was submitted to the Ministry a minimum of 40 days prior to October 29, 2013 as per the regulation.

6. **Conclusion**

This report has examined the various issues relating to the policy decisions contained in the board's EDC Background Study. Public input has been considered as staff formulated recommendations with respect to these policies.

7. **Report Status**

This report is provided for information.

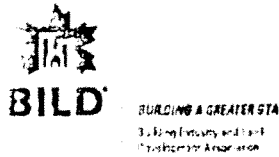
Respectfully submitted by:

John Dance
Superintendent of Facility Services

Approved for submission by:

Kathryn Wallace
Director of Education

October 23, 2013



September 30, 2013

John Dance, Superintendent of Facility Services
Simcoe County District School Board
1170 Highway 26
Midhurst, Ontario
L0L 1X0

Peter Derochie, Associate Director of Education (Business & Finance)
Simcoe Muskoka Catholic District School Board
46 Alliance Boulevard
Barrie, Ontario
L4M 5K3

Dear Mr. Dance and Mr. Derochie,

RE: Simcoe County – Proposed Education Development Charges, Public Meeting

The Building Industry and Land Development Association (BILD) is in receipt of the background documents related to the Simcoe County District School Board (SCDSB) & Simcoe Muskoka Catholic District School Board (SMCDSB) 2013 Review of the Education Development Charges (EDC) By-law.

BILD would like to thank the Boards and consultant Watson & Associates for the consultation on the EDC review process thus far. The BILD Simcoe Chapter has retained Altus Group to review the EDC Background Study and related documents.

As such, in advance of this evening's joint public meeting to review the Boards current EDC policies and to solicit public input, please accept Altus' preliminary memorandum on findings, as part of BILD's submission.

Altus's memorandum (attached), reviews of the EDC Background Study and poses several questions to the SCDSB, the SMCDSB and/or Watson and Associates.

We look forward to the Boards response on the attached memorandum.

Sincerely,

A handwritten signature in black ink, appearing to read 'Paula J. Tenuta', written in a cursive style.

Paula J. Tenuta, MCIP, RPP
Vice President, Policy & Government Relations

Encl. Altus Group Memorandum, September 27, 2013

Cc: Cheryl Shindruk, Simcoe Chapter Chair
BILD Simcoe Chapter Members

Independent Real Estate Intelligence



September 27, 2013

Memorandum to: Alana De Gasperis
Building Industry and Land Development Association

From: Daryl Keleher, Associate Director
Dukhee Nam, Analyst
Altus Group Economic Consulting

Subject: Simcoe EDC

Our File: P-4868

This memo presents our findings and questions from our review of the 2013 Simcoe County District School Board (SCDSB) and Simcoe Muskoka Catholic District School Board (SMCDSB) Education Development Charges Background Study ("2013 Simcoe EDC Study").

Questions

The following summarizes the questions that can be found throughout our memo:

1. Why have pupil generation factors increased, and in many cases, so significantly?
2. How were the site preparation costs of \$203,421 per acre calculated?
3. How was the 2.2% escalation factor calculated?
4. Have any of the sites listed on Form G been partly funded over the previous EDC by-law period?
5. As per pages 8-11 and 8-12 of the 2008 Simcoe EDC Study, we would appreciate if detailed expenditure information was provided for the 2008-2013 period.
6. Why were demolitions not deducted from the housing forecast?
7. How were Adult Lifestyle units treated in the 2013 EDC housing forecast? If they were included, were the low/medium/high density pupil yields applied?
8. Why is the school capacity in Catholic Secondary review area CS04 (with one school, St. Joseph's) not used, but instead separated into its own review area?
9. Where is the proposed new school site in CS03?



Simcoe EDC Review
 September 27, 2013
 Page 2

Pupil Generation Factors

Figure 1 shows pupil generation factors used in the 2008 and 2013 Study and compares each factor by panel and housing type. All pupil generation factors used in the 2013 Study are at least 23.8% higher than in the 2008 EDC Study, with some more than 100% higher (or double what they were in 2008).

Figure 1

Panel	Increase in Pupil Generation Factor								
	Low Density			Medium Density			High Density		
	2008 Study	2013 Study	% Increase	2008 Study	2013 Study	% Increase	2008 Study	2013 Study	% Increase
SCDSB	<i>Pupil Yield Factor</i>								
Elementary	0.2170	0.2850	31.3	0.1731	0.2380	37.5	0.0398	0.0810	103.5
Secondary	0.0680	0.1150	69.1	0.0421	0.1090	158.9	0.0089	0.0250	180.9
SMCDSB	<i>Pupil Yield Factor</i>								
Elementary	0.0725	0.1010	39.3	0.0592	0.0860	45.3	0.0172	0.0260	51.2
Secondary	0.0412	0.0510	23.8	0.0252	0.0340	34.9	0.0060	0.0100	66.7

Note: Only total pupil yield across municipalities was compared, since 2013 Study does not show pupil yield by municipality.
 Source: Altus Group Economic Consulting based on 2008 and 2013 Study

For example, for high density units in the County, the Public Board pupil generation factors have increased by 37.5% for the elementary panel and 158.9% for the secondary panel.

Question: Why have pupil generation factors increased, and in many cases, so significantly?

Site Preparation Costs

According to the EDC Study, the site preparation costs have been provided by the engineering firm Skelton Brumwell, who reached an estimate of \$203,421 per acre, which is 85% higher than the assumption used in the 2008 Simcoe EDC Study of \$110,000 per acre.

Based on a review of EDC studies elsewhere in Ontario since 2008, the Simcoe 2013 EDC would be the highest site preparation costs per acre (see Figure 2).

The Halton school boards are the only other jurisdiction that is above even \$100,000 per acre. In many cases through the Simcoe 2013 EDC Study, the site preparation costs are higher than the costs of acquiring the land itself.

Question: How were the site preparation costs of \$203,421 per acre calculated?

Simcoe EDC Review
 September 27, 2013
 Page 3

Figure 2

Comparison of Site Preparation Costs in EDC Studies Around Ontario

	Year of EDC Study					
	2008	2009	2010	2011	2012	2013
	<i>Dollars per Acre</i>					
Simcoe	110,000					203,421
Durham		44,325				
Halton - Public	62,000			152,000		153,385
Halton - Catholic	62,000			152,000		169,642
Hamilton - Public						55,800
Ottawa Carleton - Public		72,000				
Peel - Elementary		26,000				
Peel - Secondary		28,000				
Toronto - Catholic		76,519				80,150
Waterloo				45,000		
York		67,275				

Source: Altus Group Economic Consulting based on various Education Development Charge Background Studies, 2008-2013

Site Preparation Escalation Factor

In the 2013 Simcoe EDC Study, these site preparation costs are escalated annually by a factor of 2.2%. The 2008 Simcoe EDC Study assumed an annual escalation rate of 5.7%, which was based on the average annual change in the Statistics Canada Non-Residential Price Index for Institutional Structures. There is no indication of how the 2.2% from the 2013 Simcoe EDC Study was calculated.

Question: How was the 2.2% escalation factor calculated?

No Deduction for Amounts Previously Financed

Many EDC studies we review have some deduction to the calculation of education land costs for amounts already financed from the EDC. We often see that some amount of the land costs included in the EDC Study have already been at least partly funded.

There is a table on page 5-13 of the EDC Study that shows the annual total expenditures, but there is no detail provided about what these were for, and so we are unable to confirm that no sites partly funded have been included in Form G of the EDC Study.



Simcoe EDC Review
September 27, 2013
Page 4

Question: Have any of the sites listed on Form C been partly funded over the previous EDC by-law period?

Question: As per pages 8-11 and 8-12 of the 2008 Simcoe EDC Study, we would appreciate if detailed expenditure information was provided for the 2008-2013 period.

Demolitions

In the 2008 EDC Study, the 2,900 units forecasted to be demolished were subtracted from the residential forecast in calculating net new dwelling units. The 2013 EDC Study does not seem to account for demolition, possibly overestimating net new dwelling units.

Question: Why were demolitions not deducted from the housing forecast?

Seasonal and Adult Lifestyle Units

The categories used within housing forecast have changed from the 2008 Study - the 2008 EDC Study had five categories of dwelling types: Low Density (singles/semis), Medium Density (rows and other multiples), High Density (apartments), Seasonal Dwellings and Adult Lifestyle.

In the 2013 EDC Study, the Adult Lifestyle category seems to be integrated into Low, Medium and High density dwellings, though there is no explanation about how and if these units have been incorporated into the dwelling unit forecasts.

Since Adult Lifestyle housing generates far less pupil places than other dwelling types, if the Adult Lifestyle units have been distributed among the Low Density, Medium Density and High Density unit types, it would mean that the pupil generation for these units will have been increased significantly.

Figure 3 shows the housing forecast and pupil generation factors by unit type in the 2008 and 2013 Simcoe EDC studies. In 2008, Adult Lifestyle dwellings had a pupil generation factor of 0.0251 pupils per unit, which was lower than each of the High Density (0.0398), Medium Density (0.1731) and Low Density (0.2170) categories.

Question: How were Adult Lifestyle units treated in the 2013 EDC housing forecast? If they were included, were the low/medium/high density pupil yields applied?

Simcoe EDC Review
 September 27, 2013
 Page 5

Figure 3 Comparison of Housing Forecasts, Simcoe EDC Studies, 2008 and 2013

	2008 EDC Study			2013 EDC Study		
	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils
Low Density	33,608	0.2170	7,292	46,452	0.2850	13,241
Medium Density	8,598	0.1731	1,488	10,684	0.2380	2,543
High Density	8,586	0.0398	342	13,905	0.0813	1,131
Seasonal	2,458	0.1565	385	3,335	-	-
Adult Lifestyle	10,483	0.0251	262	-	-	-
Total	63,709		9,769	74,576		16,915

Source: Altus Group Economic Consulting based on 2008 and 2013 Simcoe EDC Studies

Change in Review Areas

The former Catholic Secondary Review Area CS03 has, in the 2013 EDC Study been split into two review areas, CS03 and CS04.

As a result of the change, the new CS03 review area requires a new secondary school, which, if it was still combined with the new CS04 in one review area, would not be needed - there would be sufficient capacity available in secondary schools within the CS04 review area to accommodate the pupils generated by new development in CS03. Instead of using the capacity available in the Catholic Secondary school in CS04 (St. Joseph's), there are plans for a new school in CS03, with associated education land costs of \$3.6 million.

Question: Why is the school capacity in Catholic Secondary review area CS04 (with one school, St. Joseph's) not used, but instead separated into its own review area?

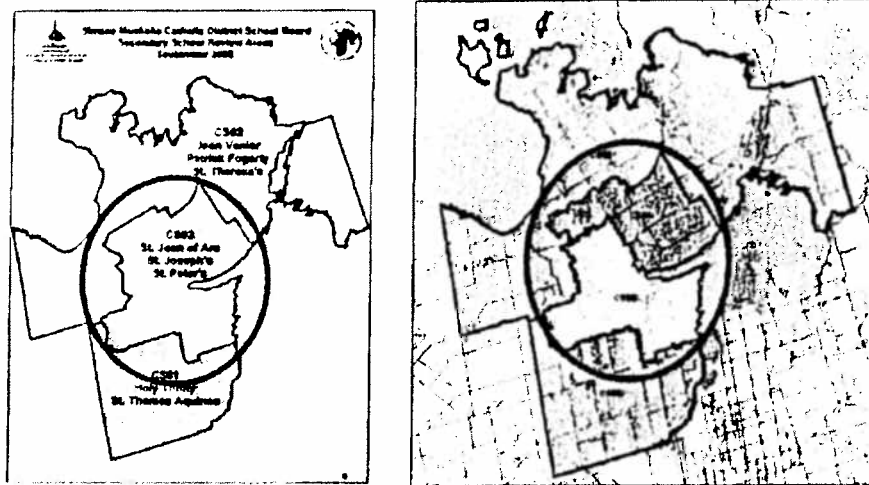
Question: Where is the proposed new school site in CS03?



Simcoe EDC Review
September 27, 2013
Page 6

Figure 4

Change in Catholic Secondary Review Areas, 2008-2013

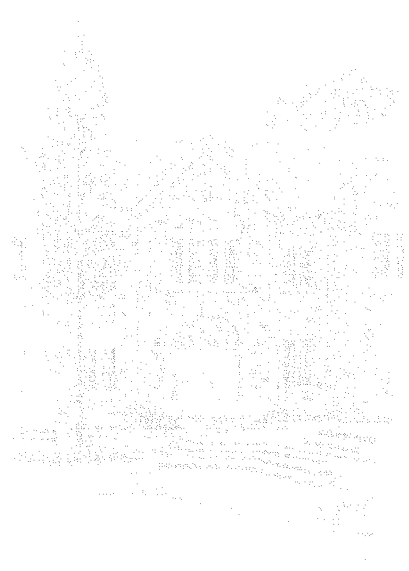


Source: Altus Group Economic Consulting based on Simcoe County 2008 and 2013 Education Development Charge Background Studies

**SIMCOE COUNTY DSB
SIMCOE MUSKOKA CDSB**

**EDUCATION DEVELOPMENT
CHARGES**

RESPONSE TO BILD QUESTIONS



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OCTOBER 11, 2013

 Planning for growth

1.

**Simcoe District School Board and Simcoe Muskoka Catholic
 District School Board
 Response to BILD Questions Regarding the Education
 Development Charge Background Study**

1. Why have pupil generation factors increased, and in many cases, so significantly?

The pupil generation factors used in the Education Development Charge (EDC) study are consistent with the data prepared for Watson & Associates by Statistics Canada through a custom data tabulation. The combined yields for both Boards for the County as a whole as found in the 2013 EDC are as follows:

- Low Density Elementary – 0.38 (Public – 0.28/Catholic – 0.10)
- Medium Density Elementary – 0.27 (Public – 0.20/Catholic – 0.07)
- High Density Elementary – 0.09 (Public – 0.07/Catholic – 0.02)
- Low Density Secondary – 0.16 (Public – 0.11/Catholic – 0.05)
- Medium Density Secondary – 0.12 (Public – 0.09/Catholic – 0.03)
- High Density Secondary – 0.03 (Public – 0.02/Catholic – 0.01)

The data as it is derived from our custom tabulation is as follows in comparison to the above numbers. In all cases the yields used in the EDC study are in-line with or below the yields from the StatsCan data.

Watson Unadjusted Pupil Yields From Statistics Canada Custom Tabulation

Elementary	Age Of Unit			
	1-5	6-10	11-15	Average
Total	0.44	0.48	0.45	0.46
Low	0.47	0.52	0.50	0.50
Medium	0.35	0.35	0.38	0.36
High	0.05	0.10	0.18	0.11
Secondary	Age Of Unit			
	1-5	6-10	11-15	Average
Total	0.16	0.23	0.24	0.21
Low	0.17	0.25	0.28	0.23
Medium	0.15	0.20	0.18	0.18
High	0.02	0.05	0.07	0.05

2.

The overall pupil yields according to the last 3 Census periods for all units in Simcoe County are as follows:

Elementary – 2001 = 0.40, 2006 = 0.34, 2011 = 0.30
Secondary – 2001 = 0.19, 2006 = 0.20, 2011 = 0.19

The combined total average yields used in the EDC study are **0.30** for the elementary panel and **0.13** for the secondary panel. The elementary yield is on par with the 2011 overall combined yield for the County and the secondary yield is below what the combined secondary yield is for the County according to the Census.

The same firm prepared both the 2008 and the 2013 EDC studies for the Boards; however, a different team of consultants was involved in the analysis of each study and we cannot speak to the difference in rates between 2008 and 2013. However, we are satisfied that the foregoing analysis does substantiate the yields used for the 2013 study and provides a defensible basis for those yields. One question that can be addressed when comparing the 2008 and 2013 studies is with regard to the secondary yields increasing at an even greater rate than the other yields for the Simcoe Country DSB. When examining the yield share between the two Boards in the 2008 study it was found to be an approximate split of 63% for the Public Board and 37% for the Catholic Board. Based on recent historical data the actual enrolment split is closer to 70% for the Public Board and 30% for the Catholic Board on the secondary panel and those assumptions were used in the 2013 EDC study. Thus, once the share is adjusted the increase in secondary yields for the Public Board will increase at a greater rate than the other yield increases because of the greater share now attributed to the Public Board.

2. How were the site preparation costs of \$203,421 per acre calculated?

The Boards and their consultants are currently in the process of reviewing the site preparation data and will provide a response once the analysis has been completed.

3. How was the 2.2% escalation factor calculated?

The site preparation cost escalator of 2.2% was based on the last three years of the Statistics Canada Construction Price Index for Institutional Non-Residential Construction.

- 2010 – 0.1%, 2011 – 3.5%, 2012 – 3% for a three year average of 2.2%

3.

4. Have any of the sites listed on Form G been partly funded over the previous EDC by-law period?

Any costs that have been funded/expended in previous by-laws have been excluded from the Form G in the 2013 study. For example, in PE01 for the SCDSB the Form G has an owned site (Alliston Site) that has only site prep costs associated with it and no acquisition costs as the acquisition costs have already been expended.

5. As per pages 8-11 and 8-12 of the 2008 Simcoe EDC Study, we would appreciate if detailed expenditure information was provided for the 2008-2013 period.

All expenditure information contained in the reserve fund analysis is consistent with the Appendix D1/D2 forms that the Boards submit to the Ministry of Education on a yearly basis. In addition, these forms and associated revenues and expenditures have been audited by the Board's accountants as part of their yearly accounting exercise. The only expenditures/revenues that are included in the reserve fund analysis that are not part of the D1/D2 forms are estimates of collections and expenditures that are expected to or have already occurred between the last Appendix D1/D2 form and the expected passage of the new by-law.

6. Why were demolitions not deducted from the housing forecast?

The forecast of net new units in the EDC study is consistent with the County and Provincial targets. It is an estimate of the number of net new units that are expected to be built in the County over the next 15 years to achieve the expected population targets. It is expected that demolitions are already built into that forecast and by reducing the forecast by an estimated number of demolitions you would thus reduce the units necessary to achieve the population targets and understate the forecast.

7. How were Adult Lifestyle units treated in the 2013 EDC housing forecast? If they were included, were the low/medium/high density pupil yields applied?

Adult Lifestyle Units were not included as a separate category in the 2013 EDC study. The consultant does not feel that accurate and defensible assumptions can be made with regard to adult lifestyle units. There is no allocation made for adult lifestyle units in the County/Provincial forecast and there is no available data for adult lifestyle units with regard to yields from Statistics Canada. The consultant feels that by using yields by small area (census tracts), areas that have a high percentage of adult lifestyle units or seniors/recreational units will have yields that reflect this. For example, the table on the following page examines two planning areas for the SMCDSB – CE01 and CE02. It is evident that both areas have similar numbers of residential units forecast; however, the yields vary because of the different types of occupancy/family structure in the two areas. The Clearview, Collingwood and Wasaga Beach area has

4.

approximately 1,500 more units forecast than the Adjala-Tosorontio, New Tecumseth, Essa area but has less than half of the projected students.

Elementary Planning Area	Dwelling Unit Type	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils
Adjala - Tosorontio, New Tecumseth, Parts Essa	Low Density	7,872	0.1137	895
	Medium Density	865	0.0887	77
	High Density	200	0.0274	5
	Total	8,937	0.1094	977
Clearview, Collingwood, Wasaga Beach	Low Density	8,618	0.0423	364
	Medium Density	1,389	0.0300	42
	High Density	465	0.0120	6
	Total	10,472	0.0393	412

8. Why is the school capacity in Catholic Secondary review area CS04 (with one school, St. Joseph's) not used, but instead separated into its own review area?

The secondary review areas for the SMCDSD were changed from three review areas in the 2008 study to 4 in the 2013 study. The Barrie review area specifically was split into two review areas because the original review area covered a large geographic area and the proximity of St. Joseph's to the actual growth in the review area was too great a distance to be reasonably assumed to accommodate those students expected from new development.

9. Where is the proposed new school site in CS03?

The proposed new school site in CS03 has not been officially designated as of yet; however, it has been identified as part of the Annexed Lands and its preliminary location is east of the 400 and located as part of the Hewitt's Creek secondary plan.



REPORT TITLE: 2013 EDUCATION DEVELOPMENT CHARGES (EDC) BY-LAW
REPORT NUMBER: EDC
DESTINATION: JOINT STATUTORY PUBLIC MEETING
DATE: OCTOBER 29, 2013
AUTHOR OF REPORT: PETER J. DEROCHIE, ASSOCIATE DIRECTOR OF EDUCATION (BUSINESS AND FINANCE)
& JENNIFER SHARPE, MANAGER OF PLANNING AND PROPERTIES
TYPE OF REPORT: ACTION

Background:

- 1) The purpose of this report is to address issues raised in the public process, review the information and the conclusions in the Background Study, and to recommend to the Board regarding the Education Development Charges (EDC) Policy decisions.
- 2) The process for the 2013 EDC By-law was initiated in the winter of 2013, after a joint Request for Proposal (RFP) Procurement process was completed in collaboration with the Simcoe County District School Board (SCDSB).
- 3) The major components of the process followed in support of approving a new EDC By-law were (Appendix #1):
 - a. A plan/process was established and communicated at the outset.
 - b. Information was researched, shared, validated, and debated.
 - c. The Board considered its alternatives at many public and open meetings before making its decision.
 - d. Public input was invited, received, and reviewed by the Board (Appendix #2). As a result of the public enquiry, an error was corrected in the site preparation costs that resulted in the EDC charge for our Board being reduced to \$448.00 per residential unit (i.e., down from \$463.00); the non-residential charge of \$0.12 per square foot remains unchanged.
 - e. There was an education component to the plan in order for Trustees to make informed decisions.
- 4) The development and approval process followed for the 2013 EDC By-law has been consistent with the process the Ontario Municipal Board (OMB) found previously to be fair and reasonable. In the past, the Board considered the following principles in its decision-making. These will be considered in this process as well:
 - a. Impact on community;
 - b. Fairness;
 - c. Equity;
 - d. Understandability;
 - e. Consistency;
 - f. Flexibility; and
 - g. Administrative burden;

Comments:

- 5) The economic conditions, planning data, and participation by the public are different than previously experienced in preparation of the Background Study for prior By-laws.



- 6) There is uncertainty as a result of the current economy on the likelihood of development proceeding at a pace equal to or greater than that in the past. The annual building permits projected in the Background Study are the highest in the Board's experience.
- 7) Public participation in this EDC By-law process has been less than experienced in previous By-laws. Any additional input or submissions received will be shared with the Trustees.
- 8) Prior to approval of the recommended EDC By-law, the Board will deal separately and approve formally, all of the following policy decisions it considered at its Public Meeting on September 30, 2013:
 - a. Percentage of Net Education Land Costs to be borne through the EDCs: **It is recommended that the EDC By-law(s) recover 100 % of the net education land costs.** This is consistent with prior By-laws. There has been no public input received on this policy, and this was not the subject of any OMB appeal.
 - b. Percentage of Net Education Land Costs to be borne by Residential and Non-Residential Development: **It is recommended that 90% of the net education land costs be recovered from residential development and the remainder from non-residential development.** This is consistent with prior By-laws. There has been no public input received on this policy, and this was not the subject of any recent OMB appeal (i.e., it was in the original By-law in 1999).
 - c. Non-Statutory Residential Exemptions: **It is recommended that no non-statutory residential exemptions be provided for in the EDC By-law(s).** This is consistent with prior By-laws. This was not the subject of any OMB appeal.
 - d. Differentiated EDCs: **It is recommended that there not be differentiated EDC rates.** This is consistent with prior By-laws. There has been no public input received on this policy, and this was not the subject of any OMB appeal.
 - e. Non-Statutory Non-Residential Exemptions: **It is recommended that the non-residential exemptions be only for places of worship, cemeteries and burying grounds, and non-residential agricultural buildings or structures that are owned by and are used for the purposes of a bona fide farming operation. The current By-law also contains discretionary exemptions for publicly funded universities/colleges, temporary non-residential uses permitted pursuant to Section 39 of the Planning Act, and, Metrolinx (i.e., formerly GO Transit).** This is consistent with prior By-laws. There has been no public input received on this policy, and this was not the subject of any OMB appeal.
 - f. Demolition Credits: **It is recommended that the current policy on demolition credits remain the same.** This is consistent with prior By-laws. There has been only one submission received on this policy, and this was not the subject of any OMB appeal.
 - g. Conversion Credits: **It is recommended that the current policy on conversion credits remain the same.** This is consistent with prior By-laws. There has been only one submission received on this policy, and this was not the subject of any OMB appeal.

- h. By-law Term: **It is recommended the term of the EDC By-law be for five (5) years.**
This is consistent with prior By-laws. There has been no public input received on this policy, and this was not the subject of any OMB appeal.
- i. Application of Operating Surpluses to Capital Needs: **No change is being recommended in this policy. The Board reviewed its 2013-2014 Budget, and there are no surplus funds available.**
- j. Policy on Alternative Accommodation Arrangements: **It is recommended that the current policy on alternative accommodation arrangements remain the same.** The Board did not initiate nor did it receive any proposals for Alternative Accommodation Arrangements, in accordance with its policy during the term of the current By-law.
- k. Jurisdiction-Wide versus Area-Specific EDC By-law: this will be discussed later in the report.

9) Jurisdiction-Wide (JW) versus Area-Specific (AS) Policy:

- a. In the past EDC By-laws, JW versus AS has been an issue of serious debate within the North Simcoe Municipalities. It was not identified as an issue at the start of the process in the early stakeholder meetings, and has not been raised in the public meetings. The SMCDSB and SCDSB took this issue and won the policy position for JW at the Ontario Municipal Board (OMB) and the Divisional Court of Appeal.
- b. The current process adopted by the Board meets all statutory requirements and is consistent with that and supported by the OMB. A JW EDC is a fair and defensible policy decision to meet the needs of the Board. This was supported by the evidence provided in the Ministry of Education's legislative and policy framework as well. Significant evidence was presented to the OMB that education is a broader service that extends beyond an area of growth, and its funding should not be limited to the area where growth occurs.
- c. A Jurisdiction-Wide EDC By-law aligns best with the decision-making principles outlined in paragraph 4 above.
 - i. The administrative burden of a JW charge is considerably less for both the Boards and Municipalities. It is simply easier to administer.
 - ii. When the Board allocates its resources (operating and capital), decisions are made on the basis of need rather than on where the resources are generated, thus allowing for a common sustainable service across the Board's jurisdiction.
 - iii. Equity in funding and resources for all its students has been a cause the Board has pursued since its inception. It is consistent with the principles of the Ministry of Education's funding regulation as well.
 - iv. A JW charge is more understandable for the parents, taxpayers, and building officials.

- v. Consistency in the approach to the EDCs is a reasonable approach. The Board has had JW charges since 1999.
 - vi. The Board is afforded more flexibility to respond to changing rates of growth and patterns of growth under a JW By-law. The data on enrolment and building permit activity demonstrates the shifts that have occurred since 1999, and how a JW By-law has allowed the Board to continue to respond to the needs of its community.
- d. A Jurisdiction-Wide EDC is better to mitigate against the risks and uncertainty in the future projections. A review of the past development projections with actual building permit activity and actual enrolment, heightens these concerns. Appendix # 4 summarizes the population projections for the Greater Golden Horseshoe (GGH) in the Provincial Growth Plan. Simcoe County ranks first among those listed in terms of future long term population growth potential. Appendix #5 summarizes employment growth rates, and Simcoe County ranks third amongst those listed. Appendix #6 presents the past and future building permit activity. The annual average projections are higher than actuals in the boom periods in our history. Appendix #7 shows us that growth is projected across all of Simcoe County, with about 1/3 coming from the north. Based on this preceding information a JW by-law still makes sense. An AS EDC would expose the Board more significantly than JW, since funds collected under an AS By-law are stranded in that area and cannot be reallocated across the County to address new needs.
- e. At the time of writing this report, the Board has been informed that the Ministry of Education is reviewing the complete Background Study, and it is anticipated that they will provide approval for a JW. The recommended EDC By-law is attached as Appendix 8. **(not attached as being finalized by the lawyers)**
- 10) After the public meeting is completed on October 29, 2013, the Board will be asked to consider if it needs any further public meetings on the new EDC By-law. Based on the public input and response, it appears it is not necessary.

Recommendation:

That the Simcoe Muskoka Catholic District School Board approve the Jurisdiction-Wide EDC By-law as presented.

PJD/sap

Attachments (7)

EDCBoardReports\Meeting #2013EDCBy-law
Tuesday, October 29, 2013

APPENDIX #1
SUMMARY OF KEY PROCESS STEPS

March 20, 2013	Report to Board on EDC Process Update
April 10, 2013	EDC Prep meeting with Watson & Associates Economists Ltd.
June 27, 2013	EDC Stakeholder Information Session #1 – Presentation made by Watson & Associates; question and answer period; attendees from the following Municipalities attended: Town of Innisfil, City of Orillia, and Township of Oro-Medonte.
September 9, 2013	EDC Stakeholder Information Session #2 – Presentation made by Watson & Associates; question and answer period; attendees from the following Municipalities and Organizations attended: Town of Bradford West Gwillimbury, Township of Springwater, Altus Group, Simcoe County Home Builders Association, and Building Industry and Land Development Association (BILD).
September 9, 2013	SMCDSB Trustees In-service on EDC's
September 16, 2013	Release of the EDC Background Study
September 30, 2013	EDC Joint Policy Meeting and Joint Public Meeting #1 with SMCDSB and SCDSB at SCDSB Board Office; no delegations; no questions; one written submission from BILD tabled with the Boards and staff indicated a response to be prepared and sent. Attached is the submission from BILD (Appendix #2); indicated at the Public meeting that EDC's would be a standing item on the SMCDSB Board meeting until the by-law was approved. Attendees from the following Municipalities attended: Township of Severn.
October 2, 2013	EDC Review Update discussion at SMCDSB regular Board Meeting.
October 18, 2013	Response to BILD's submission (Appendix #3).
October 23, 2013	Presentation to the Board on the issues, background study and recommendations on the various policy matters.
October 29, 2013	EDC Joint Public Meeting #2 with SMCDSB and SCDSB at Catholic Education Center and joint by-law passage approval.

September 30, 2013

John Dance, Superintendent of Facility Services
Simcoe County District School Board
1170 Highway 26
Midhurst, Ontario
L0L 1X0

Peter Derochie, Associate Director of Education (Business & Finance)
Simcoe Muskoka Catholic District School Board
46 Alliance Boulevard
Barrie, Ontario
L4M 5K3

Dear Mr. Dance and Mr. Derochie,

RE: Simcoe County – Proposed Education Development Charges, Public Meeting

The Building Industry and Land Development Association (BILD) is in receipt of the background documents related to the Simcoe County District School Board (SCDSB) & Simcoe Muskoka Catholic District School Board (SMCDSB) 2013 Review of the Education Development Charges (EDC) By-law.

BILD would like to thank the Boards and consultant Watson & Associates for the consultation on the EDC review process thus far. The BILD Simcoe Chapter has retained Altus Group to review the EDC Background Study and related documents.

As such, in advance of this evening's joint public meeting to review the Boards current EDC policies and to solicit public input, please accept Altus' preliminary memorandum on findings, as part of BILD's submission.

Altus's memorandum (attached), reviews of the EDC Background Study and poses several questions to the SCDSB, the SMCDSB and/or Watson and Associates.

We look forward to the Boards response on the attached memorandum.

Sincerely,



Paula J. Tenuta, MCIP, RPP
Vice President, Policy & Government Relations

Encl. Altus Group Memorandum, September 27, 2013

Cc: Cheryl Shindruk, Simcoe Chapter Chair
BILD Simcoe Chapter Members

September 27, 2013

Memorandum to: Alana De Gasperis
Building Industry and Land Development Association

From: Daryl Keleher, Associate Director
Dukhee Nam, Analyst
Altus Group Economic Consulting

Subject: Simcoe EDC

Our File: P-4868

This memo presents our findings and questions from our review of the 2013 Simcoe County District School Board (SCDSB) and Simcoe Muskoka Catholic District School Board (SMCDSB) Education Development Charges Background Study ("2013 Simcoe EDC Study").

Questions

The following summarizes the questions that can be found throughout our memo:

1. Why have pupil generation factors increased, and in many cases, so significantly?
2. How were the site preparation costs of \$203,421 per acre calculated?
3. How was the 2.2% escalation factor calculated?
4. Have any of the sites listed on Form G been partly funded over the previous EDC by-law period?
5. As per pages 8-11 and 8-12 of the 2008 Simcoe EDC Study, we would appreciate if detailed expenditure information was provided for the 2008-2013 period.
6. Why were demolitions not deducted from the housing forecast?
7. How were Adult Lifestyle units treated in the 2013 EDC housing forecast? If they were included, were the low/medium/high density pupil yields applied?
8. Why is the school capacity in Catholic Secondary review area CS04 (with one school, St. Joseph's) not used, but instead separated into its own review area?
9. Where is the proposed new school site in CS03?

Simcoe EDC Review

September 27, 2013

Page 2

Pupil Generation Factors

Figure 1 shows pupil generation factors used in the 2008 and 2013 Study and compares each factor by panel and housing type. All pupil generation factors used in the 2013 Study are at least 23.8% higher than in the 2008 EDC Study, with some more than 100% higher (or double what they were in 2008).

Figure 1

Panel	Increase in Pupil Generation Factor								
	Low Density			Medium Density			High Density		
	2008 Study	2013 Study	% Increase	2008 Study	2013 Study	% Increase	2008 Study	2013 Study	% Increase
SCDSB	<i>Pupil Yield Factor</i>			<i>Pupil Yield Factor</i>			<i>Pupil Yield Factor</i>		
Elementary	0.2170	0.2850	31.3	0.1731	0.2380	37.5	0.0398	0.0810	103.5
Secondary	0.0680	0.1150	69.1	0.0421	0.1090	158.9	0.0089	0.0250	180.9
SMCDSB	<i>Pupil Yield Factor</i>			<i>Pupil Yield Factor</i>			<i>Pupil Yield Factor</i>		
Elementary	0.0725	0.1010	39.3	0.0592	0.0860	45.3	0.0172	0.0260	51.2
Secondary	0.0412	0.0510	23.8	0.0252	0.0340	34.9	0.0060	0.0100	66.7

Note: Only total pupil yield across municipalities was compared, since 2013 Study does not show pupil yield by municipality.
Source: Altus Group Economic Consulting based on 2008 and 2013 Study

For example, for high density units in the County, the Public Board pupil generation factors have increased by 37.5% for the elementary panel and 158.9% for the secondary panel.

Question: Why have pupil generation factors increased, and in many cases, so significantly?

Site Preparation Costs

According to the EDC Study, the site preparation costs have been provided by the engineering firm Skelton Brumwell, who reached an estimate of \$203,421 per acre, which is 85% higher than the assumption used in the 2008 Simcoe EDC Study of \$110,000 per acre.

Based on a review of EDC studies elsewhere in Ontario since 2008, the Simcoe 2013 EDC would be the highest site preparation costs per acre (see Figure 2).

The Halton school boards are the only other jurisdiction that is above even \$100,000 per acre. In many cases through the Simcoe 2013 EDC Study, the site preparation costs are higher than the costs of acquiring the land itself.

Question: How were the site preparation costs of \$203,421 per acre calculated?

Figure 2

Comparison of Site Preparation Costs in EDC Studies Around Ontario

	Year of EDC Study					
	2008	2009	2010	2011	2012	2013
	<i>Dollars per Acre</i>					
Simcoe	110,000					203,421
Durham		44,325				
Halton - Public	62,000			152,000		153,385
Halton - Catholic	62,000			152,000		169,842
Hamilton - Public						55,800
Ottawa a Carleton - Public		72,000				
Peel - Elementary		26,000				
Peel - Secondary		28,000				
Toronto - Catholic		76,519				80,150
Waterloo				45,000		
York		67,275				

Source: Altus Group Economic Consulting based on various Education Development Charge Background Studies, 2008-2013

Site Preparation Escalation Factor

In the 2013 Simcoe EDC Study, these site preparation costs are escalated annually by a factor of 2.2%. The 2008 Simcoe EDC Study assumed an annual escalation rate of 5.7%, which was based on the average annual change in the Statistics Canada Non-Residential Price Index for Institutional Structures. There is no indication of how the 2.2% from the 2013 Simcoe EDC Study was calculated.

Question: How was the 2.2% escalation factor calculated?

No Deduction for Amounts Previously Financed

Many EDC studies we review have some deduction to the calculation of education land costs for amounts already financed from the EDC. We often see that some amount of the land costs included in the EDC Study have already been at least partly funded.

There is a table on page 5-13 of the EDC Study that shows the annual total expenditures, but there is no detail provided about what these were for, and so we are unable to confirm that no sites partly funded have been included in Form G of the EDC Study.

Simcoe EDC Review
September 27, 2013
Page 4

Question: Have any of the sites listed on Form G been partly funded over the previous EDC by-law period?

Question: As per pages 8-11 and 8-12 of the 2008 Simcoe EDC Study, we would appreciate if detailed expenditure information was provided for the 2008-2013 period.

Demolitions

In the 2008 EDC Study, the 2,900 units forecasted to be demolished were subtracted from the residential forecast in calculating net new dwelling units. The 2013 EDC Study does not seem to account for demolition, possibly overestimating net new dwelling units.

Question: Why were demolitions not deducted from the housing forecast?

Seasonal and Adult Lifestyle Units

The categories used within housing forecast have changed from the 2008 Study - the 2008 EDC Study had five categories of dwelling types: Low Density (singles/semis), Medium Density (rows and other multiples), High Density (apartments), Seasonal Dwellings and Adult Lifestyle.

In the 2013 EDC Study, the Adult Lifestyle category seems to be integrated into Low, Medium and High density dwellings, though there is no explanation about how and if these units have been incorporated into the dwelling unit forecasts.

Since Adult Lifestyle housing generates far less pupil places than other dwelling types, if the Adult Lifestyle units have been distributed among the Low Density, Medium Density and High Density unit types, it would mean that the pupil generation for these units will have been increased significantly.

Figure 3 shows the housing forecast and pupil generation factors by unit type in the 2008 and 2013 Simcoe EDC studies. In 2008, Adult Lifestyle dwellings had a pupil generation factor of 0.0251 pupils per unit, which was lower than each of the High Density (0.0398), Medium Density (0.1731) and Low Density (0.2170) categories.

Question: How were Adult Lifestyle units treated in the 2013 EDC housing forecast? If they were included, were the low/medium/high density pupil yields applied?

Figure 3

Comparison of Housing Forecasts, Simcoe EDC Studies, 2008 and 2013

	2008 EDC Study			2008 EDC Study		
	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils
Low Density	33,606	0.2170	7,292	46,452	0.2850	13,241
Medium Density	8,596	0.1731	1,488	10,684	0.2380	2,543
High Density	8,586	0.0398	342	13,905	0.0813	1,131
Seasonal	2,458	0.1565	385	3,535	-	-
Adult Lifestyle	10,463	0.0251	262	-	-	-
Total	63,709		9,769	74,576		16,915

Source: Altus Group Economic Consulting based on 2008 and 2013 Simcoe EDC Studies

Change in Review Areas

The former Catholic Secondary Review Area CS03 has, in the 2013 EDC Study been split into two review areas, CS03 and CS04.

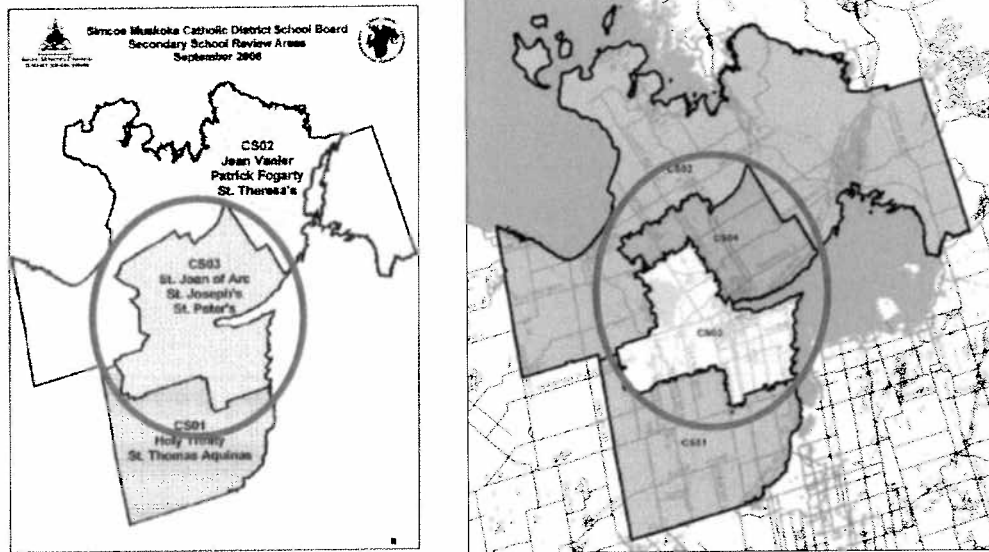
As a result of the change, the new CS03 review area requires a new secondary school, which, if it was still combined with the new CS04 in one review area, would not be needed - there would be sufficient capacity available in secondary schools within the CS04 review area to accommodate the pupils generated by new development in CS03. Instead of using the capacity available in the Catholic Secondary school in CS04 (St. Joseph's), there are plans for a new school in CS03, with associated education land costs of \$3.6 million.

Question: Why is the school capacity in Catholic Secondary review area CS04 (with one school, St. Joseph's) not used, but instead separated into its own review area?

Question: Where is the proposed new school site in CS03?

Figure 4

Change in Catholic Secondary Review Areas, 2008-2013



Source: Altus Group Economic Consulting based on Simcoe County 2008 and 2013 Education Development Change Background Studies



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October 18, 2013

Delivered Via Email: ptenuta@bildgta.ca

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File: 21671.0046

Dear Ms. Tenuta:

Re: 2013 Simcoe County/Simcoe Muskoka EDC By-laws

I enclose a copy of the responses to the questions that you raised on behalf of BILD in your letter of September 30, 2013. The memorandum has been prepared by the Boards' consultant in consultation with Board staff.

We would be pleased to address any further comments or questions that you may have with respect to these or other issues arising from the EDC background study. We will also provide you next week with copies of the final forms of the proposed by-laws, with the charges adjusted to reflect the lowered site preparation costs.

If you have any further questions, please do not hesitate to contact either Brad Teichman (on behalf of the Simcoe County Board) or the undersigned (on behalf of the Simcoe Muskoka Catholic Board).

Yours truly,

MILLER THOMSON LLP

Per:

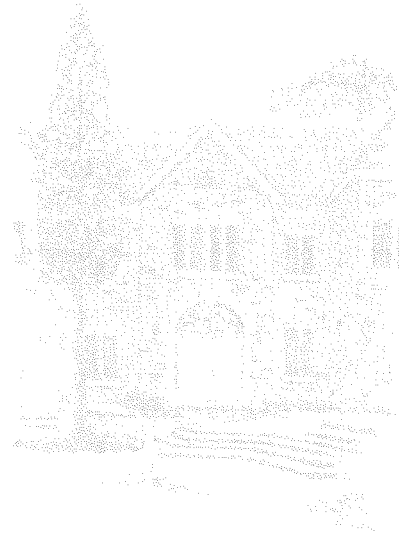
Steven J. O'Melia
SJO/nb

- c. Brad Teichman, Overland LLP (via email: bteichman@overlandllp.ca)
John Dance, SCDSB (via email: jdance@scdsb.on.ca)
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**SIMCOE COUNTY DSB
SIMCOE MUSKOKA CDSB**

**EDUCATION DEVELOPMENT
CHARGES**

RESPONSE TO BILD QUESTIONS



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OCTOBER 18, 2013

 Planning for growth

1.

**Simcoe District School Board and Simcoe Muskoka Catholic
District School Board**

**Response to BILD Questions Regarding the 2013 Education
Development Charge Background Study**

1. *Why have pupil generation factors increased, and in many cases, so significantly?*

The pupil generation factors used in the Education Development Charge (EDC) study are consistent with the data prepared for Watson & Associates by Statistics Canada through a custom data tabulation. The combined yields for both Boards for the County as a whole as found in the 2013 EDC are as follows:

- Low Density Elementary – 0.38 (Public – 0.28/Catholic – 0.10)
- Medium Density Elementary – 0.27 (Public – 0.20/Catholic – 0.07)
- High Density Elementary – 0.09 (Public – 0.07/Catholic – 0.02)
- Low Density Secondary – 0.16 (Public – 0.11/Catholic – 0.05)
- Medium Density Secondary – 0.12 (Public – 0.09/Catholic – 0.03)
- High Density Secondary – 0.03 (Public – 0.02/Catholic – 0.01)

The data as it is derived from our custom tabulation is as follows in comparison to the above numbers. In all cases the yields used in the EDC study are in-line with or below the yields from the StatsCan data.

Watson Unadjusted Pupil Yields From Statistics Canada Custom Tabulation

Elementary	Age Of Unit			
	1-5	6-10	11-15	Average
Total	0.44	0.48	0.45	0.46
Low	0.47	0.52	0.50	0.50
Medium	0.35	0.35	0.38	0.36
High	0.05	0.10	0.18	0.11
Secondary	Age Of Unit			
	1-5	6-10	11-15	Average
Total	0.16	0.23	0.24	0.21
Low	0.17	0.25	0.28	0.23
Medium	0.15	0.20	0.18	0.18
High	0.02	0.05	0.07	0.05

2.

The overall pupil yields according to the last 3 Census periods for all units in Simcoe County are as follows:

Elementary – 2001 = 0.40, 2006 = 0.34, 2011 = 0.30

Secondary – 2001 = 0.19, 2006 = 0.20, 2011 = 0.19

The combined total average yields used in the EDC study are **0.30** for the elementary panel and **0.13** for the secondary panel. The elementary yield is on par with the 2011 overall combined yield for the County and the secondary yield is below what the combined secondary yield is for the County according to the Census.

The same firm prepared both the 2008 and the 2013 EDC studies for the Boards; however, a different team of consultants was involved in the analysis of each study and we cannot speak to the difference in rates between 2008 and 2013. However, we are satisfied that the foregoing analysis does substantiate the yields used for the 2013 study and provides a defensible basis for those yields. One question that can be addressed when comparing the 2008 and 2013 studies is with regard to the secondary yields increasing at an even greater rate than the other yields for the Simcoe Country DSB. When examining the yield share between the two Boards in the 2008 study it was found to be an approximate split of 63% for the Public Board and 37% for the Catholic Board. Based on recent historical data the actual enrolment split is closer to 70% for the Public Board and 30% for the Catholic Board on the secondary panel and those assumptions were used in the 2013 EDC study. Thus, once the share is adjusted the increase in secondary yields for the Public Board will increase at a greater rate than the other yield increases because of the greater share now attributed to the Public Board.

2. How were the site preparation costs of \$203,421 per acre calculated?

The Site Preparation Costs were determined by averaging historical costs as provided by the Simcoe County District School Board and the Simcoe Muskoka Catholic District School Board. Data was used from nine school sites that were developed between 2008 and 2013. For schools that were completed prior to 2013, the costs were indexed to 2013 using the Statscan Non-Residential Price Index for Institutional Structures.

Since the preparation of the initial calculation that was included in the September 16, 2013 document, the figures were re-checked with staff from the School Boards to ensure the data that was included was accurate and correct. It was found that some costs were included that should not have been, so the calculation was revised to reflect these changes. The revised Site Preparation Cost is now \$184,253 per acre which is down from the previous value of \$203,421 per acre.

The 2013 amount is a reflection of the historically high site preparation costs, which have included substantial expenses for such items as engineered fill and external services. It also

3.

demonstrates that although the 2008 amount was based on historical data from the previous five years, that amount ended up being too low to cover the actual site preparation costs for schools built between 2008 and 2013.

In response to the submission regarding the site preparation costs of other school boards, preliminary work by the consultant with some of the other school boards renewing their by-laws indicates that site preparation costs are increasing and that some boards may incur costs of over \$200,000 per acre. The recently tendered costs received by the Simcoe Muskoka Catholic District School Board for the new elementary school in Angus are at a similar level. Although those recent costs were not included in the current calculations, they do provide the Boards with further comfort that the calculated amount is not unreasonable.

3. How was the 2.2% escalation factor calculated?

The site preparation cost escalator of 2.2% was based on the last three years of the Statistics Canada Construction Price Index for Institutional Non-Residential Construction.

- 2010 – 0.1%, 2011 – 3.5%, 2012 – 3% for a three year average of 2.2%

4. Have any of the sites listed on Form G been partly funded over the previous EDC by-law period?

Any costs that have been funded/expended in previous by-laws have been excluded from the Form G in the 2013 study. For example, in PE01 for the SCDSB the Form G has an owned site (Alliston Site) that has only site prep costs associated with it and no acquisition costs as the acquisition costs have already been expended.

5. As per pages 8-11 and 8-12 of the 2008 Simcoe EDC Study, we would appreciate if detailed expenditure information was provided for the 2008-2013 period.

All expenditure information contained in the reserve fund analysis is consistent with the Appendix D1/D2 forms that the Boards submit to the Ministry of Education on a yearly basis. In addition, these forms and associated revenues and expenditures have been audited by the Board's accountants as part of their yearly accounting exercise. The only expenditures/revenues that are included in the reserve fund analysis that are not part of the D1/D2 forms are estimates of collections and expenditures that are expected to or have already occurred between the last Appendix D1/D2 form and the expected passage of the new by-law.

4.

6. Why were demolitions not deducted from the housing forecast?

The forecast of net new units in the EDC study is consistent with the County and Provincial targets. It is an estimate of the number of net new units that are expected to be built in the County over the next 15 years to achieve the expected population targets. It is expected that demolitions are already built into that forecast and by reducing the forecast by an estimated number of demolitions you would thus reduce the units necessary to achieve the population targets and understate the forecast.

7. How were Adult Lifestyle units treated in the 2013 EDC housing forecast? If they were included, were the low/medium/high density pupil yields applied?

Adult Lifestyle Units were not included as a separate category in the 2013 EDC study. The consultant does not feel that accurate and defensible assumptions can be made with regard to adult lifestyle units. There is no allocation made for adult lifestyle units in the County/Provincial forecast and there is no available data for adult lifestyle units with regard to yields from Statistics Canada. The consultant feels that by using yields by small area (census tracts), areas that have a high percentage of adult lifestyle units or seniors/recreational units will have yields that reflect this. For example, the table on the following page examines two planning areas for the SMCDSB – CE01 and CE02. It is evident that both areas have similar numbers of residential units forecast; however, the yields vary because of the different types of occupancy/family structure in the two areas. The Clearview, Collingwood and Wasaga Beach area has approximately 1,500 more units forecast than the Adjala-Tosorontio, New Tecumseth, Essa area but has less than half of the projected students.

Elementary Planning Area	Dwelling Unit Type	Net New Units	Elementary Pupil Yield	Elementary Growth-Related Pupils
Adjala - Tosorontio, New Tecumseth, Parts Essa	Low Density	7,872	0.1137	895
	Medium Density	865	0.0887	77
	High Density	200	0.0274	5
	Total	8,937	0.1094	977
Clearview, Collingwood, Wasaga Beach	Low Density	8,618	0.0423	364
	Medium Density	1,389	0.0300	42
	High Density	465	0.0120	6
	Total	10,472	0.0393	412

5.

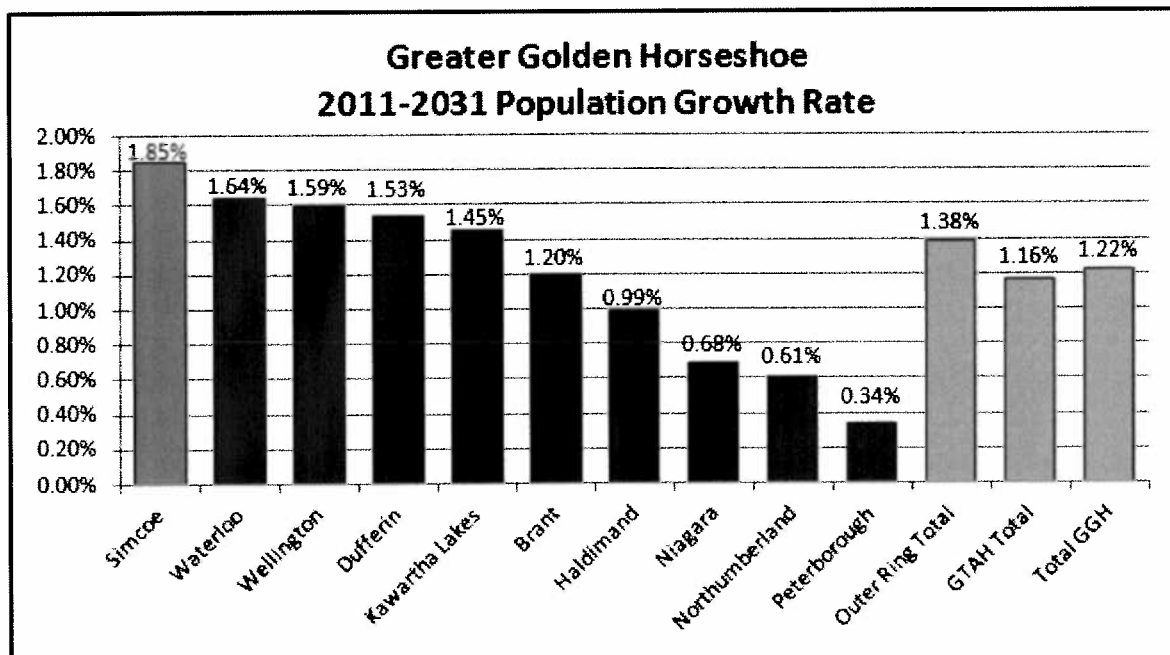
8. *Why is the school capacity in Catholic Secondary review area CS04 (with one school, St. Joseph's) not used, but instead separated into its own review area?*

The secondary review areas for the SMCDSB were changed from three review areas in the 2008 study to 4 in the 2013 study. The Barrie review area specifically was split into two review areas because the original review area covered a large geographic area and the proximity of St. Joseph's to the actual growth in the review area was too great a distance to be reasonably assumed to accommodate those students expected from new development.

9. *Where is the proposed new school site in CS03?*

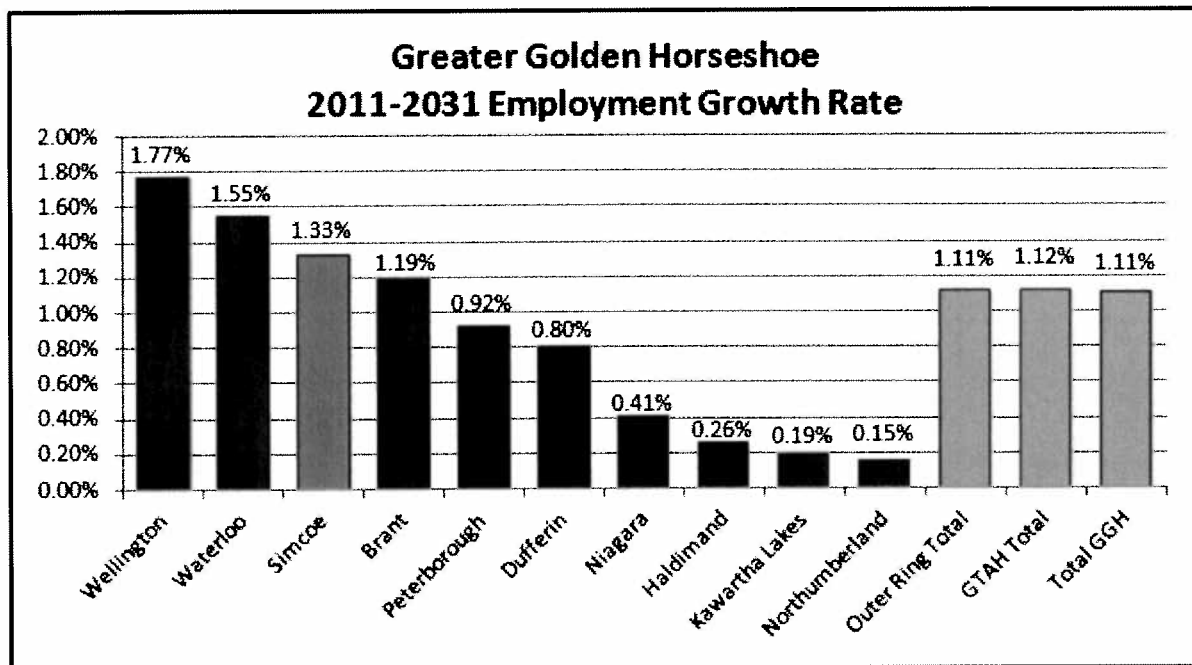
The proposed new school site in CS03 has not been officially designated as of yet; however, it has been identified as part of the Annexed Lands and its preliminary location is east of the 400 and located as part of the Hewitt's Creek secondary plan.

APPENDIX #4 -Provincial Growth Outlook for the GGH - Population



- According to the Provincial Growth Plan, Simcoe ranks 1st out of the ten GGH “Outer Ring” Counties/Regions in terms of future long-term population growth potential.

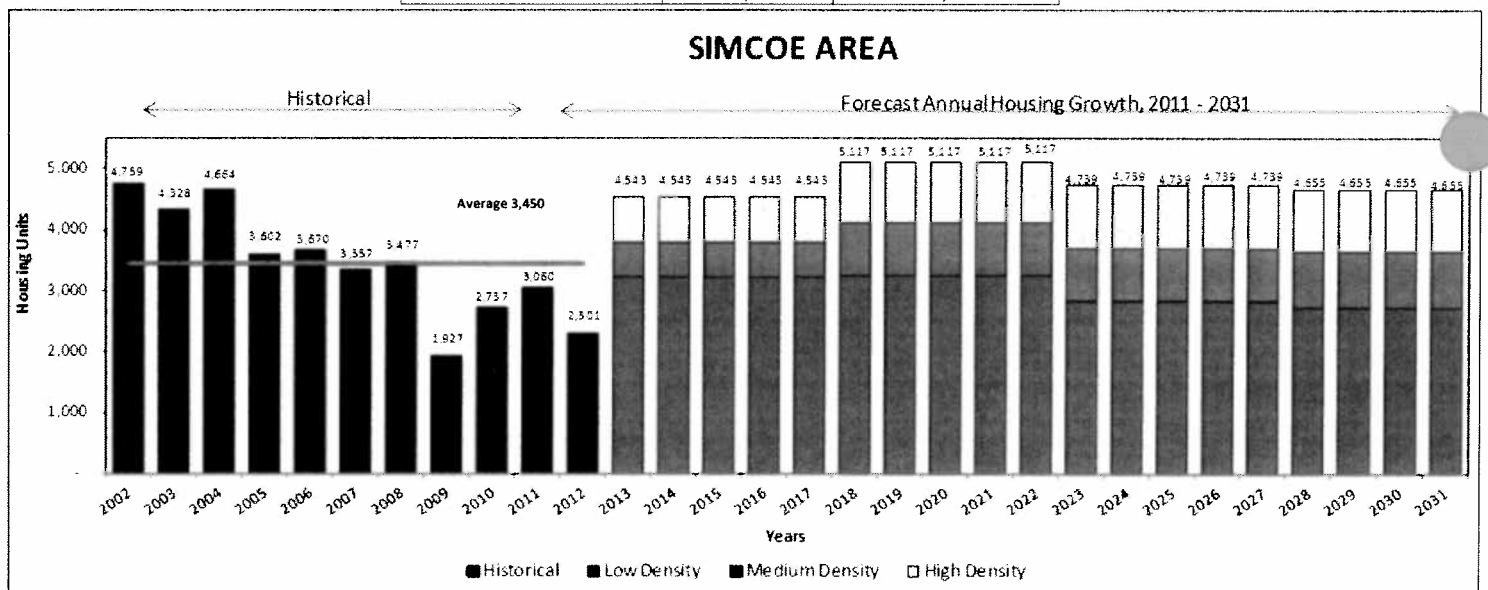
APPENDIX #5-Provincial Growth Outlook for the GGH - Employment



- According to the Provincial Growth Plan, the employment outlook is also very strong for the Simcoe Area.

APPENDIX #6 - Simcoe Area Population Growth Forecast, 2011-2031

Year	Places to Grow Population	Watson & Associates EDC Forecast
2011	462,000	462,000
2021	553,810	553,800
2031	667,000	667,000



Source: Historical housing activity (2002-2011) based on Statistics Canada Building Permits, unadjusted for demolitions.
 Housing forecast prepared by Watson & Associates Economists Ltd., 2013

SIMCOE AREA - PERMANENT HOUSING FORECAST, 2013 - 2028

Growth Area	Growth Period	Low Density ¹	Medium Density ²	High Density ³	Total Permanent Household	% of Total for Muni	% of Total (All)
Adjala-Tosoronto	2013 - 2018	285	5	5	295	39%	
	2013 - 2023	540	5	5	550	72%	
	2013 - 2028	745	10	5	760		1%
Bradford West Gwillimbury	2013 - 2018	1,590	370	270	2,230	39%	
	2013 - 2023	2,965	685	520	4,170	73%	
	2013 - 2028	4,020	930	750	5,700		8%
Clearview	2013 - 2018	630	15	5	650	36%	
	2013 - 2023	1,230	25	5	1,260	69%	
	2013 - 2028	1,775	40	10	1,825		3%
Collingwood	2013 - 2018	1,020	355	90	1,465	35%	
	2013 - 2023	1,985	715	190	2,890	68%	
	2013 - 2028	2,865	1,080	295	4,240		6%
Essa	2013 - 2018	385	55	5	445	38%	
	2013 - 2023	725	105	5	835	72%	
	2013 - 2028	1,005	150	10	1,165		2%
Innisfil	2013 - 2018	2,040	150	10	2,200	35%	
	2013 - 2023	4,005	295	20	4,320	68%	
	2013 - 2028	5,855	425	30	6,310		9%
Midland	2013 - 2018	740	95	20	855	36%	
	2013 - 2023	1,430	175	40	1,645	70%	
	2013 - 2028	2,050	240	70	2,360		3%
New Tecumseth	2013 - 2018	2,205	345	80	2,630	35%	
	2013 - 2023	4,385	645	150	5,180	68%	
	2013 - 2028	6,525	885	195	7,605		11%
Oro-Medonte	2013 - 2018	720	45	15	780	36%	
	2013 - 2023	1,395	85	30	1,510	70%	
	2013 - 2028	2,005	115	35	2,155		3%
Penetanguishene	2013 - 2018	230	45	5	280	37%	
	2013 - 2023	440	80	10	530	70%	
	2013 - 2028	635	110	15	760		1%
Ramara	2013 - 2018	370	35	5	410	37%	
	2013 - 2023	715	65	5	785	70%	
	2013 - 2028	1,020	95	5	1,120		2%
Severn	2013 - 2018	580	20	5	605	36%	
	2013 - 2023	1,125	35	5	1,165	70%	
	2013 - 2028	1,610	50	5	1,665		2%
Springwater	2013 - 2018	570	5	-	575	36%	
	2013 - 2023	1,100	15	-	1,115	69%	
	2013 - 2028	1,580	20	5	1,605		2%
Tay	2013 - 2018	270	15	-	285	37%	
	2013 - 2023	515	25	-	540	71%	
	2013 - 2028	730	30	5	765		1%
Tiny	2013 - 2018	240	15	5	260	40%	
	2013 - 2023	440	30	10	480	74%	
	2013 - 2028	595	40	15	650		1%
Wasaga Beach	2013 - 2018	1,090	115	50	1,255	35%	
	2013 - 2023	2,140	210	100	2,450	69%	
	2013 - 2028	3,135	290	150	3,575		5%
Simcoe County	2013 - 2018	12,965	1,685	570	15,220	36%	
	2013 - 2023	25,135	3,195	1,095	29,425	70%	
	2013 - 2028	36,150	4,510	1,600	42,260		59%
City of Orillia	2013 - 2018	580	115	375	1,070	39%	
	2013 - 2023	1,170	240	740	2,150	72%	
	2013 - 2028	1,780	370	1,095	3,245		5%
City of Barrie	2013 - 2018	2,588	1,109	2,747	6,444	24%	
	2013 - 2023	6,055	3,848	6,819	16,722	63%	
	2013 - 2028	8,522	6,761	11,205	26,488		37%
Total Simcoe Area	2013 - 2018	16,113	2,909	3,692	22,714	32%	
	2013 - 2023	32,360	7,283	8,654	48,297	67%	
	2013 - 2028	46,452	11,641	13,900	71,993		100%

Note: Figures may not add precisely due to rounding.

Source: Watson & Associates Economists Ltd, 2013. Derived from Schedule 7 of Consolidated Growth Plan for the Greater Golden Horseshoe (GGH) - Places to Grow, January 2012

1. Includes singles and semi detached units
2. Includes townhomes and apartments in duplexes.
3. Includes bachelor, 1 bedroom and 2 bedroom+ apartments.

Yellow Highlighted area represents the Northern Municipalities

2013 - 2018	7,040	875	575	8,490	35%
2013 - 2023	13,685	1,700	1,135	16,520	69%
2013 - 2028	19,780	2,480	1,705	23,965	33%



OCT 25 2013

Titan Homes

101 Duncan Mill Road, Suite 406
Don Mills, Ontario
M3B 1Z3

Tel: (416)-391-1220

Fax: (416)-391-1727

October 25, 2013

Simcoe County District School Board

Re: Education Development Charges

Dear Mr J. Dance and Mr P. Derochie,

This letter is to voice our strong objection to the implementation of a 68 % increase to the development charges. We are a small home building company in Orillia. We take great pride and care to deliver high quality homes on time and on budget. It will be a great burden to our home purchases to have the development charge levy raised 68 %.

We recognize costs rise and that someone has to pay for them. But an increase of that magnitude cannot be seen as fair or reasonable. These figures must be reviewed and a different more equitable rate should be used. Not each municipality has the ability to pay this type of increase. City's that are bigger and better able to pay should be responsible to pay a larger share.

Also the school board must review their budgets and cuts might be necessary , it is unheard of and unfathomable to have an increase of 68 % of anything in today's difficult economic times. Perhaps a phased increase would be more affordable . We don't have all the answers but it seems impossible for anyone to comprehend how increases of this magnitude can be deemed correct.

Yours truly,



C. Saltzman

LS;ls

via fax 7057226534 and 7057282265





MILLER THOMSON LLP
MILLERTHOMSON.COM

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WATERLOO, ON + N2L 6R5 + CANADA

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October 28, 2013

Delivered Via Fax: 416.391.1727

L. Saltzman
Titan Homes
101 Duncan Mill Road, Suite 406
Don Mills ON M3B1Z3

Steven J. O'Melia
LSUC Certified Specialist (Municipal Law)
Direct Line: 519.593.3289
Toronto Line: 416.595.8500
somelia@millerthomson.com

File: 21671.0046

Dear Mr. Saltzman:

Re: 2013 Simcoe/Simcoe Muskoka Education Development Charges

I am writing to you on behalf of the Simcoe Muskoka Catholic District School Board ("SMCDSB") and the Simcoe County District School Board ("SCDSB"). Our firm represents SMCDSB and Brad Teichman (who is copied on this letter) represents SCDSB.

While the Boards appreciate your concern about the increase in the amount of education development charges, those charges must be calculated in accordance with the provisions of the Education Act. Applying those requirements, the increase is driven by a number of factors:

- Projected net new residential units over the 15-year forecast period have increased since 2008, as has projected enrolment.
- Appraised land values for the school sites that will need to be acquired to accommodate the projected growth have increased significantly, from between \$147,500 to \$344,700 in 2008 compared with \$185,000 to \$430,000 in 2013.
- Site preparation costs have also significantly increased, from \$110,000 per acre in 2008 to \$184,253 per acre in 2013.

I enclose a copy of the Boards' supplementary response that was sent to the Building Industry and Land Development Association, which contains greater detail on the above points, for your information.

I can assure you that the proper statutory process has been followed and that both School Boards have made every effort to contain the amount of the necessary charges. However, for the most part the increase in the charges is driven by property and housing market factors that are beyond the Boards' control. School sites must be acquired to accommodate growth within

the area of the Boards' jurisdiction and, as that expense is not funded by the Provincial Government, it must be funded through education development charges.

Please call me at the number listed above if you would like to discuss this further.

Yours truly,

MILLER THOMSON LLP

Per:



Steven J. O'Melia
SJO/dms

Enclosure

- c. Brad Teichman, Overland LLP (via email: bteichman@overlandllp.ca)
- John Dance, SCDSB (via email: jdance@scdsb.on.ca)
- David Few, SCDSB (via email: dfew@scdsb.on.ca)
- Holly Spacek, SCDSB (via email: hspacek@scdsb.on.ca)
- Peter Derochie, SMCDSD (via email: pjderochie@smcdsb.on.ca)
- Jennifer Sharpe, SMCDSD (via email: jsharpe@smcdsb.on.ca)
- Jack Ammendolia, Watson & Associates Economists Ltd. (via email: ammendolia@watson-econ.ca)



**SIMCOE COUNTY DSB
SIMCOE MUSKOKA CDSB**

**EDUCATION DEVELOPMENT
CHARGES**

RESPONSE TO BILD QUESTIONS



Plaza Three
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Mississauga, Ontario
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OCTOBER 18, 2013

 Planning for growth



**Simcoe County District
School Board & Simcoe
Muskoka Catholic District
School Board**

**Education Development Charge
Public Meeting
Consideration Of By-law Passage
October 29, 2013**

A Review Of The Key Elements

- Education Development Charge (EDC) by-laws adopted under the *Education Act* enable recovery of growth-related net education land costs only.
- Boards must meet an eligibility trigger to qualify for EDCs.
- EDC by-laws may be uniform across the jurisdiction or area-specific.
- EDCs may be a single charge for all types of residential development or the Board may wish to impose different charges on different types of residential development.
- Boards can allocate net education land costs to both residential and non-residential developments.

Necessary Requirements

- The Board's consultant prepared an EDC Background Study and included the necessary requirements.
- The EDC Background Study was submitted to the Ministry of Education on August 29, 2013 and received Ministry approval on October 29, 2013.
- The EDC Background Study was made available to the public two weeks prior to the first public meeting.
- This passage consideration meeting is the third of three legislatively required public meetings.
- A notice of all public meetings has been given a clear 20 days prior to said meeting as required by the legislation.

Revisions

- During the background study review process there were revisions made to the site preparation cost estimates that were used in the analysis.
- The Board's engineers were provided with additional data and concluded that the original site preparation cost estimates should be lower than originally stated.
- The original site preparation costs were estimated at \$203,421/acre and the revised site preparation costs have been estimated at \$184,253/acre.
- The new site preparation cost estimate has lowered the Education Development Charge for both Boards. A consolidated EDC Background Study and Addendum incorporating the changes has been provided to the Boards.

The Original Proposed Charge - SCDSB

<u>Apportionment of Total Growth-Related Net Education Land Costs</u>		
Total Growth-Related Net Education Land Costs to be Attributed to		
Non-Residential Development (Maximum 40%)	10%	\$ 11,302,446
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	90%	\$ 101,722,013
<u>Calculation of Uniform Residential Charge</u>		
Residential Growth-Related Net Education Land Costs		\$ 101,722,013
Net New Dwelling Units (Form C)		74,576
Uniform Residential EDC per Dwelling Unit		\$ 1,364
<u>Calculation of Non-Residential Charge - Board Determined GFA</u>		
Non-Residential Growth-Related Net Education Land Costs		\$ 11,302,446
GFA Method:	Non-Exempt Board-Determined GFA (Form D)	31,387,204
	Non-Residential EDC per Square Foot of GFA	\$ 0.36

The New Proposed Charge - SCDSB

Calculation of Uniform Residential Charge

Residential Growth-Related Net Education Land Costs	\$ 97,749,924
Net New Dwelling Units (Form C)	74,576
Uniform Residential EDC per Dwelling Unit	\$ 1,311

Calculation of Non-Residential Charge - Board Determined GFA

Non-Residential Growth-Related Net Education Land Costs	\$ 10,861,103
---	---------------

Non-Exempt Board-Determined GFA (Form D)	31,387,204
GFA Method: Non-Residential EDC per Square Foot of GFA	\$ 0.35

The Original Proposed Charge - SMCDSB

<u>Apportionment of Total Growth-Related Net Education Land Costs</u>		
Total Growth-Related Net Education Land Costs to be Attributed to		
Non-Residential Development (Maximum 40%)	10%	\$ 3,838,399
Total Growth-Related Net Education Land Costs to be Attributed to Residential Development	90%	\$34,545,587
<u>Calculation of Uniform Residential Charge</u>		
Residential Growth-Related Net Education Land Costs		\$34,545,587
Net New Dwelling Units (Form C)		74,576
Uniform Residential EDC per Dwelling Unit		\$ 463
<u>Calculation of Non-Residential Charge - Board Determined GFA</u>		
Non-Residential Growth-Related Net Education Land Costs		\$ 3,838,399
Non-Exempt Board-Determined GFA (Form D)		31,387,204
GFA Method:	Non-Residential EDC per Square Foot of GFA	\$ 0.12

The New Proposed Charge - SMCDSB

Calculation of Uniform Residential Charge

Residential Growth-Related Net Education Land Costs	\$ 33,437,537
Net New Dwelling Units (Form C)	74,576
Uniform Residential EDC per Dwelling Unit	\$ 448

Calculation of Non-Residential Charge - Board Determined GFA

Non-Residential Growth-Related Net Education Land Costs	\$ 3,715,282
---	--------------

Non-Exempt Board-Determined GFA (Form D)	31,387,204
GFA Method: Non-Residential EDC per Square Foot of GFA	\$ 0.12

Ministry of Education

Ministère de l'Éducation

Assistant Deputy Minister
Business & Finance Division
20th Floor, Mowat Block
900 Bay Street
Toronto ON M7A 1L2

Bureau du sous-ministre adjoint
Division des opérations et des finances
20^e étage, Édifice Mowat
900, rue Bay
Toronto ON M7A 1L2



OCT 29 2013

Ms. Kathryn Wallace
Director of Education
Simcoe County District School Board
Education Centre
1170 Hwy 26 West
Midhurst, ON L0L 1X0

Dear Ms. Wallace,

Re: Education Development Charges

For purposes of the proposed by-law, please consider this letter as an acknowledgment of receipt on September 17, 2013 of Simcoe County District School Board's education development charges background study (followed by an addendum dated October 22, 2013) and an approval of the enrolment projections and site requirement estimates as required under Ontario Regulation 20/98, s.10, paragraph 1. The by-law charge will be determined by your board.

If you proceed with the passage of your board's by-law, please provide the Ministry of Education's Capital Policy and Programs Branch with a copy of the by-law.

Sincerely,

A handwritten signature in black ink, appearing to read "Gabriel F. Sékaly".

Gabriel F. Sékaly
Assistant Deputy Minister
Business and Finance Division

cc: Brian Jeffs, Superintendent of Business Services

SIMCOE COUNTY DISTRICT SCHOOL BOARD

EDUCATION DEVELOPMENT CHARGES

BY-LAW, 2013

A by-law for the imposition of education development charges

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

AND WHEREAS the Simcoe County District School Board has referred to the Minister of Education the following estimates for approval:

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

which estimates the Minister of Education approved on October 29, 2013, in accordance with section 10 of Ontario Regulation 20/98;

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

AND WHEREAS the Simcoe County District School Board has conducted a review of its education development charge policies and held a public meeting on September 30, 2013, in accordance with section 257.60 of the *Education Act*;

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

AND WHEREAS the Simcoe County District School Board has given notice and held public meetings on September 30, 2013 and October 29, 2013, in accordance with section 257.63(1) of the *Education Act* and permitted any person who attended the public meetings to make representations in respect of the proposed education development charges;

AND WHEREAS the Simcoe County District School Board has determined in accordance with section 257.63(3) of the *Education Act* that no additional public meeting is necessary in respect of this by-law;

NOW THEREFORE THE SIMCOE COUNTY DISTRICT SCHOOL BOARD HEREBY ENACTS AS FOLLOWS:

PART I

APPLICATION

Defined Terms

1. In this by-law,
 - (a) “Act” means the *Education Act*, R.S.O. 1990, c.E.2, as amended, or a successor statute;
 - (b) “agricultural building or structure” means a building or structure used, or designed or intended for use for the purpose of a bona fide farming operation including, but not limited to, animal husbandry, dairying, fallow, field crops, removal of sod, forestry, fruit farming, horticulture, market gardening, pasturage, poultry keeping and any other activities customarily carried on in the field of agriculture, but shall not include a dwelling unit or other structure used for residential accommodation or any building or structure or parts thereof used for other commercial, industrial or institutional purposes qualifying as non-residential development;
 - (c) “Board” means the Simcoe County District School Board;
 - (d) “County” means the County of Simcoe;
 - (e) “development” includes redevelopment;
 - (f) “dwelling unit” means a room or suite of rooms used, or designed or intended for use by one person or persons living together in which culinary and sanitary facilities are provided for the exclusive use of such person or persons, and shall include, but is not limited to, a dwelling unit or units in an apartment, group home, mobile home, duplex, triplex, semi-detached dwelling, single detached dwelling, stacked townhouse and townhouse;
 - (g) “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).
- (h) “education development charge” means charges imposed pursuant to this by-law in accordance with the Act;
- (i) “existing industrial building” means a building used for or in connection with,
- (i) manufacturing, producing, processing, storing or distributing something,
 - (ii) research or development in connection with manufacturing, producing or processing something,
 - (iii) retail sales by a manufacturer, producer or processor of something they manufactured, produced or processed, if the retail sales are at the site where the manufacturing, production or processing takes place,
 - (iv) office or administrative purposes, if they are,
 - (a) carried out with respect to manufacturing, producing, processing, storage or distributing of something, and
 - (b) in or attached to the building or structure used for that manufacturing, producing, processing, storage or distribution;
- (j) “gross floor area of non-residential development” means in the case of a non-residential building or structure or the non-residential portion of a mixed-use building or structure, 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 is deemed to include one-half of any area common to the residential and non-residential portions of such mixed-use building or structure;
- (k) “local board” means a local board as defined in the *Municipal Affairs Act*, other than a board defined in section 257.53(1) of the Act;
- (l) “mixed use” means land, buildings or structures used, or designed or intended for use, for a combination of non-residential and residential uses;

- (m) “non-residential building or structure” means a building or structure or portions thereof used, or designed or intended for use for other than residential use and includes, but is not limited to, an office, retail, industrial or institutional building or structure;
- (n) “non-residential development” means a development other than a residential development and includes, but is not limited to, an office, retail, industrial or institutional development;
- (o) “non-residential use” means lands, buildings or structures or portions thereof used, or designed or intended for use for other than residential use and includes, but is not limited to, an office, retail, industrial or institutional use;
- (p) “*Planning Act*” means the *Planning Act*, R.S.O. 1990, c. P.13, as amended;
- (q) “Regulation” means Ontario Regulation 20/98, as amended, made under the Act;
- (r) “residential development” means lands, buildings or structures developed or to be developed for residential use;
- (s) “residential use” means lands, buildings or structures used, or designed or intended for use as a dwelling unit or units, and shall include a residential use accessory to a non-residential use and the residential component of a mixed use or of an agricultural use.

2. 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.

Lands Affected

- 3. (1) Subject to sections 3(2) and 3(3), this by-law applies to all lands in the County.
- (2) This by-law shall not apply to lands that are owned by and are used for the purposes of:
 - (a) the County or a local board thereof;
 - (b) a municipality or a local board thereof;
 - (c) a board as defined in section 257.53(1) of the Act;
 - (d) a public hospital receiving aid under the Public Hospitals Act;
 - (e) a publicly-funded university, community college or a college of applied arts and technology established under the *Ontario Colleges of Applied Arts and Technology Act, 2009* or a predecessor statute;

- (f) a place of worship owned by a religious organization that is exempt from taxation under the *Assessment Act* that is used primarily as a place of public worship;
 - (g) a cemetery or burying ground that is exempt from taxation under the *Assessment Act*;
 - (h) non-residential uses permitted pursuant to section 39 of the *Planning Act*; and
 - (i) Metrolinx.
- (3) This by-law shall not apply to non-residential agricultural buildings or structures that are owned by and are used for the purposes of a bona fide farming operation.

Approvals for Development

4. (1) Education development charges shall be imposed against all lands, buildings or structures undergoing residential development if the development requires one or more of the following:
- (a) the passing of a zoning by-law or of an amendment thereto under section 34 of the *Planning Act*;
 - (b) the approval of a minor variance under section 45 of the *Planning Act*;
 - (c) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* applies;
 - (d) the approval of a plan of subdivision under section 51 of the *Planning Act*;
 - (e) a consent under section 53 of the *Planning Act*;
 - (f) the approval of a description under section 9 of the *Condominium Act, 1998*; or
 - (g) the issuing of a permit under the *Building Code Act, 1992* in relation to a building or structure.
- (2) In respect of a particular development an education development charge will be collected once, but this does not prevent the application of this by-law to future development on the same property.
5. (1) Education development charges shall be imposed against all lands, buildings or structures undergoing non-residential development which has the effect of creating gross floor area of non-residential development or of increasing existing gross floor area of non-residential development if the development requires one or more of the following:

- (a) the passing of a zoning by-law or of an amendment thereto under section 34 of the *Planning Act*;
 - (b) the approval of a minor variance under section 45 of the *Planning Act*;
 - (c) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* applies;
 - (d) the approval of a plan of subdivision under section 51 of the *Planning Act*;
 - (e) a consent under section 53 of the *Planning Act*;
 - (f) the approval of a description under section 9 of the Condominium Act, 1998; or
 - (g) the issuing of a permit under the *Building Code Act, 1992* in relation to a building or structure.
- (2) In respect of a particular development an education development charge will be collected once, but this does not prevent the application of this by-law to future development on the same property.
6. The Board has determined that the residential development of land to which this by-law applies increases education land costs.

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

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

PART II

EDUCATION DEVELOPMENT CHARGES

Residential Education Development Charges

- 9. Subject to the provisions of this by-law, an education development charge of \$1,311.00 per dwelling unit shall be imposed upon the designated categories of residential development and the designated residential uses of land, buildings or structures, including a dwelling unit accessory to a non-residential use, and, in the case of a mixed-use building or structure, upon the dwelling units in the mixed-use building or structure.

Exemptions from Residential Education Development Charges

10. (1) In this section,
 - (a) “gross floor area” means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls;
 - (b) “other residential building” means a residential building not in another class of residential building described in this section;
 - (c) “semi-detached or row dwelling” means a residential building consisting of one dwelling unit having one or two vertical walls, but no other parts, attached to another structure;
 - (d) “single detached dwelling” means a residential building consisting of one dwelling unit that is not attached to another building.
- (2) Subject to sections 10(3) and (4), education development charges shall not be imposed with respect to,
 - (a) the enlargement of an existing dwelling unit that does not create an additional dwelling unit;
 - (b) the creation of one or two additional dwelling units in an existing single detached dwelling; or
 - (c) the creation of one additional dwelling unit in a semi-detached dwelling, a row dwelling, or any other residential building.
- (3) Notwithstanding section 10(2)(b), education development charges shall be imposed in accordance with section 9 if the total gross floor area of the additional unit or two additional dwelling units exceeds the gross floor area of the existing single detached dwelling.
- (4) Notwithstanding section 10(2)(c), education development charges shall be imposed in accordance with section 9 if the additional dwelling unit has a gross floor area greater than,
 - (a) in the case of a semi-detached or row dwelling, the gross floor area of the existing dwelling unit; or
 - (b) in the case of any other residential building, the gross floor area of the smallest dwelling unit already contained in the residential building.

11. (1) Education development charges under section 9 shall not be imposed with respect to the replacement, on the same site, of a dwelling unit that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it uninhabitable.
- (2) Notwithstanding section 11(1), education development charges shall be imposed in accordance with section 9 if the building permit for the replacement dwelling unit is issued more than 5 years after,
- (a) the date the former dwelling unit was destroyed or became uninhabitable; or
- (b) if the former dwelling unit was demolished pursuant to a demolition permit issued before the former dwelling unit was destroyed or became uninhabitable, the date the demolition permit was issued.
- (3) Notwithstanding section 11(1), education development charges shall be imposed in accordance with section 9 against any dwelling unit or units on the same site in addition to the dwelling unit or units being replaced. The onus is on the applicant to produce evidence to the satisfaction of the Board, acting reasonably, to establish the number of dwelling units being replaced.
- (4) Subject to section 16, education development charges shall be imposed in accordance with section 12 where the dwelling unit described in section 11(1) is replaced by or converted to, in whole or in part, non-residential development.

Non-Residential Education Development Charges

12. Subject to the provisions of this by-law, an education development charge of \$0.35 per square foot of gross floor area of non-residential development shall be imposed upon the designated categories of non-residential development and the designated 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.

Exemptions from Non-Residential Education Development Charges

13. Notwithstanding section 12 of this by-law, education development charges shall not be imposed upon a non-residential development if the development does not have the effect of creating gross floor area of non-residential development or of increasing existing gross floor area of non-residential development.
14. (1) Education development charges under section 12 shall not be imposed with respect to the replacement, on the same site, of a non-residential building or structure that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it unusable.
- (2) Notwithstanding section 14(1), education development charges shall be imposed in accordance with section 12 if the building permit for the replacement non-residential building or structure is issued more than 5 years after,

- (a) the date the former building or structure was destroyed or became unusable; or
 - (b) if the former building or structure was demolished pursuant to a demolition permit issued before the former building or structure was destroyed or became unusable, the date the demolition permit was issued.
 - (3) Notwithstanding section 14(1), if the gross floor area of the non-residential part of the replacement building or structure exceeds the gross floor area of the non-residential part of the building or structure being replaced, education development charges shall be imposed in accordance with section 12 against the additional gross floor area. The onus is on the applicant to produce evidence to the satisfaction of the Board, acting reasonably, to establish the gross floor area of the non-residential building or structure being replaced.
 - (4) Subject to section 16, education development charges shall be imposed in accordance with section 9 if the non-residential building or structure described in section 14(1) is replaced by or converted to, in whole or in part, a dwelling unit or units.
15. (1) If a development includes the enlargement of the gross floor area of an existing industrial building, the amount of the education development charge that is payable in respect of the enlargement shall be determined in accordance with the following rules:
- (a) if the gross floor area is enlarged by 50 per cent or less, the amount of the education development charge in respect of the enlargement is zero;
 - (b) if the gross floor area is enlarged by more than 50 per cent the amount of the education development charge in respect of the enlargement is the amount of the education development charge that would otherwise be payable multiplied by the fraction determined as follows:
 - (i) determine the amount by which the enlargement exceeds 50 per cent of the gross floor area before the enlargement;
 - (ii) divide the amount determined under paragraph (i) by the amount of the enlargement.
- (2) For the purposes of section 15(1) the following provisions apply:
- (a) the gross floor area of an existing industrial building shall be calculated as it existed prior to the first enlargement of such building for which an exemption under section 15(1) was sought;
 - (b) the enlargement of the gross floor area of the existing industrial building must be attached to such building;

- (c) the enlargement must not be attached to the existing industrial building by means only of a tunnel, bridge, passageway, shared below grade connection, foundation, footing or parking facility, but must share a common wall with such building.

Redevelopment Conversion Credit

16. This section applies where an education development charge has previously been paid in respect of development on land and the land is being redeveloped, except where sections 10 and 11 and/or sections 14 and 15 apply:
- (a) The education development charge payable in respect of the redevelopment will be calculated under this by-law;
 - (b) The education development charge determined under paragraph (a) will be reduced by a credit equivalent to the education development charge previously paid in respect of the land, provided that the credit shall not exceed the education development charge determined under paragraph (a);
 - (c) Where the redevelopment applies to part of the land the amount of the credit shall be calculated on a proportionate basis having regard to the development permissions being displaced by the new development. For example, if 10 per cent of non-residential gross floor area of a non-residential building is being displaced by residential development through conversion, the residential education development charge on the applicable number of units will be calculated under section 9, and the credit will be the education development charge originally paid on the gross floor area being converted subject to the limit in paragraph (b).

PART III

ADMINISTRATION

Payment of Education Development Charges

17. Education development charges are payable in full to the municipality in which the development takes place on the date a building permit is issued in relation to a building or structure on land to which this education development charge by-law applies.
18. The treasurer of the Board shall establish and maintain an educational development charge reserve fund in accordance with the Act, the Regulation and this by-law.

Payment by Services

19. Notwithstanding the payments required under section 17, and subject to section 257.84 of the Act, the Board may, by agreement, permit an owner to provide land for pupil accommodation in lieu of the payment of all or a part of the education development charges.

Collection of Unpaid Education Development Charges

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

Motion to Review the By-law

21. (1) Where it appears to the Board that the land values underlying the education development charge calculation are indicating higher costs than the Board is generally experiencing over a period of time sufficient to show the discrepancy with a reasonable degree of assurance, the Board shall consider a motion to study amending the by-law to reduce the charge.
- (2) Where it appears to the Board that the land values underlying the education development charge calculation are indicating lower costs than the Board is generally experiencing over a period of time sufficient to show the discrepancy with a reasonable degree of assurance, the Board shall consider a motion to study amending the by-law to increase the charge.

Date By-law In Force

22. This by-law shall come into force on November 4, 2013.

Date By-law Expires

23. This by-law shall expire on November 3, 2018, unless it is repealed at an earlier date.

Repeal

24. The Simcoe County District School Board Education Development Charges By-law (2008) is hereby repealed effective on the date this by-law comes into force.

Severability

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

Interpretation

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

Short Title

27. This by-law may be cited as the Simcoe County District School Board Education Development Charges By-Law, 2013.

ENACTED AND PASSED this 29th day of October, 2013.

Chairperson

Director of Education
and Secretary

Ministry of Education

Ministère de l'Éducation



Assistant Deputy Minister
Business & Finance Division
20th Floor, Mowat Block
900 Bay Street
Toronto ON M7A 1L2

Bureau du sous-ministre adjoint
Division des opérations et des finances
20^e étage, Édifice Mowat
900, rue Bay
Toronto ON M7A 1L2

OCT 29 2013

Mr. Brian Beal
Director of Education
Simcoe Muskoka Catholic District School Board
46 Alliance Blvd.
Barrie, ON L4M 5K3

Dear Mr. Beal,

A handwritten signature in black ink that reads "Brian".

Re: Education Development Charges

For purposes of the proposed by-law, please consider this letter as an acknowledgment of receipt on September 17, 2013 of Simcoe Muskoka Catholic District School Board's education development charges background study (followed by an addendum dated October 22, 2013) and an approval of the enrolment projections and site requirement estimates as required under Ontario Regulation 20/98, s.10, paragraph 1. The by-law charge will be determined by your board.

If you proceed with the passage of your board's by-law, please provide the Ministry of Education's Capital Policy and Programs Branch with a copy of the by-law.

Sincerely,

A handwritten signature in black ink that reads "G. Sékaly".

Gabriel F. Sékaly
Assistant Deputy Minister
Business and Finance Division

cc: Peter Derochie, Associate Director of Education (Business and Finance)



SIMCOE MUSKOKA

CATHOLIC DISTRICT SCHOOL BOARD

EDUCATION DEVELOPMENT CHARGES BY-LAW NO. ____-13

A by-law for the imposition of education development charges in Simcoe County.

PREAMBLE

1. Section 257.54(1) of the *Education Act* (the "Act") enables a district school board to pass by-laws for the imposition of education development charges against land if there is residential development in its area of jurisdiction that would increase education land costs and the residential development requires one or more of the actions identified in section 257.54(2) of the Act;
2. The Simcoe Muskoka Catholic District School Board (the "Board") has determined that the residential development of land to which this by-law applies increases education land costs;
3. Section 257.54(4) of the Act provides that an education development charge by-law may apply to the entire area of jurisdiction of a board or only part of it;
4. The balance in the Board's education development charge reserve fund at the time of expiry of Board By-Law No. 4001-08 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 imposed under that by-law;
5. 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 Ministry of Education and Training for approval, and such approval was given on October 29, 2013 under section 10 of Ontario Regulation 20/98;
6. The Board has conducted a review of its education development charge policies and held a public meeting on September 30, 2013, in accordance with section 257.60 of the *Education Act*;
7. The Board has given a copy of the education development charges background study relating to this by-law to the Minister of Education and to each school board having jurisdiction within the area to which this by-law applies in accordance with section 10 of Ontario Regulation 20/98;
8. The Board has complied with conditions prescribed by section 10 of Ontario Regulation 20/98;
9. The Board has given notice and held public meetings on September 30 and October 29, 2013, in accordance with section 257.63(1) of the *Education Act* and permitted any person who attended the public meeting to make representations in respect of the proposed education development charges; and



10. The Board has determined in accordance with section 257.63(3) of the Act that no additional public meeting is necessary in respect of this by-law.

NOW THEREFORE THE SIMCOE MUSKOKA CATHOLIC DISTRICT SCHOOL BOARD HEREBY ENACTS AS FOLLOWS:

PART I

APPLICATION

Defined Terms

1. In this by-law,
 - (a) "Act" means the *Education Act*;
 - (b) "Board" means the Simcoe Muskoka Catholic District School Board;
 - (c) "development" includes redevelopment;
 - (d) "dwelling unit" means a room or suite of rooms used, or designed or intended for use by one person or persons living together in which culinary and sanitary facilities are provided for the exclusive use of such person or persons, and shall include, but is not limited to, a dwelling unit or units in an apartment, group home, mobile home, duplex, triplex, semi-detached dwelling, single detached dwelling, stacked townhouse and townhouse;
 - (e) "education land costs" means costs incurred or proposed to be incurred by the Board,
 - (i) to acquire land or an interest in land, including a leasehold interest, to be used by the Board to provide pupil accommodation;
 - (ii) to provide services to the land or otherwise prepare the site so that a building or buildings may be built on the land to provide pupil accommodation;
 - (iii) to prepare and distribute education development charge background studies as required under the Act;
 - (iv) as interest on money borrowed to pay for costs described in paragraphs (i) and (ii); and
 - (v) to undertake studies in connection with an acquisition referred to in paragraph (i);
 - (f) "education development charge" means charges imposed pursuant to this by-law in accordance with the Act;
 - (g) "existing industrial building" means a building used for or in connection with,
 - (i) manufacturing, producing, processing, storing or distributing something,



- (ii) research or development in connection with manufacturing, producing or processing something,
 - (iii) retail sales by a manufacturer, producer or processor of something they manufactured, produced or processed, if the retail sales are at the site where the manufacturing, production or processing takes place,
 - (iv) office or administrative purposes, if they are,
 - a. carried out with respect to manufacturing, producing, processing, storage or distributing of something, and
 - b. in or attached to the building or structure used for that manufacturing, producing, processing, storage or distribution;
- (h) "farm building" means a building or structure located on a farm which is necessary and ancillary to a 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 used as part of a bona fide farming operation 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;
- (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 and, for the purpose of this definition, the non-residential portion of a mixed-use building is deemed to include one-half of any area common to the residential and non-residential portions of such mixed-use building or structure;
- (j) "local board" means a local board as defined in the *Municipal Affairs Act*, other than a district school board defined in section 257.53(1) of the Act;
- (k) "mixed use" means land, buildings or structures used, or designed or intended for use, for a combination of non-residential and residential uses;
- (l) "non-residential use" means lands, buildings or structures or portions thereof used, or designed or intended for all uses other than residential use, and includes, but is not limited to, an office, retail, industrial or institutional use;
- (m) "residential development" means lands, buildings or structures developed or to be developed for residential use; and
- (n) "residential use" means lands, buildings or structures used, or designed or intended for use as a dwelling unit or units, and shall include a residential use accessory to a non-residential use and the residential component of a mixed use or of an agricultural use.
2. Unless otherwise expressly provided in this by-law, the definitions contained in the Act or the regulations under the Act shall have the same meanings in this by-law.



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

Lands Affected

4. (1) Subject to section 4(b), this by-law applies to all lands in the corporate limits of Simcoe County;

(2) This by-law shall not apply to lands that are owned by and are used for the purpose of:

- (a) a municipality or a local board thereof;
- (b) a district school board;
- (c) a public hospital receiving aid under the *Public Hospitals Act*;
- (d) a publicly-funded university, community college or a college of applied arts and technology established under the *Ontario Colleges of Applied Arts and Technology Act, 2009*, or a predecessor statute;
- (e) Metrolinx;
- (f) every place of worship that is used primarily as a place of public 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*;
- (g) a farm building; and
- (h) non-residential uses permitted pursuant to s. 39 of the *Planning Act*.

PART II

EDUCATION DEVELOPMENT CHARGES

5. (1) In accordance with the Act and this by-law, and subject to sections 9 and 10, the Board hereby imposes an education development charge against land undergoing residential development or redevelopment in the area of the by-law if the residential development or redevelopment requires any one of those actions set out in subsection 257.54(2) of the Act, namely:

- (a) the passing of a zoning by-law or of an amendment to zoning by-law under section 34 of the *Planning Act*;
- (b) the approval of a minor variance under section 45 of the *Planning Act*;
- (c) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* applies;
- (d) the approval of a plan of subdivision under section 51 of the *Planning Act*;



- (e) a consent under section 53 of the *Planning Act*;
- (f) the approval of a description under section 50 of the *Condominium Act*; or
- (g) the issuing of a permit under the *Building Code Act, 1992* in relation to a building or structure,

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

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

6. (1) In accordance with the Act and this by-law, and subject to sections 21 and 22, the Board hereby imposes an education development charge against land undergoing non-residential development or redevelopment in the area of the by-law which has the effect of increasing existing gross floor area of such development if the non-residential development or redevelopment requires any one of those actions set out in subsection 257.54(2) of the Act, namely:

- (a) the passing of a zoning by-law or of an amendment to a zoning by-law under section 34 of the *Planning Act*;
- (b) the approval of a minor variance under section 45 of the *Planning Act*;
- (c) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* applies;
- (d) the approval of a plan of subdivision under section 51 of the *Planning Act*;
- (e) a consent under section 53 of the *Planning Act*;
- (f) the approval of a description under section 50 of the *Condominium Act*; or
- (g) the issuing of a permit under the *Building Code Act, 1992* in relation to a building or structure,

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

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

7. Subject to the provisions of this by-law, the Board hereby designates all categories of residential development and non-residential development and all residential and non-residential uses of land, buildings or structures as those upon which education development charges shall be imposed.



Residential Education Development Charges

8. Subject to the provisions of this by-law, the Board hereby imposes an education development charge of Four Hundred and Forty-Eight Dollars (\$448.00) per dwelling unit upon the designated categories of residential development and 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.

Exemptions from Residential Education Development Charges

9. (1) As required by subsection 257.54(3) of the Act, an education development charge shall not be imposed with respect to:

(a) the enlargement of an existing dwelling unit; or

(b) the creation of one or two additional dwelling units as prescribed in section 3 of Ontario Regulation 20/98 as follows:

NAME OF CLASS OF RESIDENTIAL BUILDING	DESCRIPTION OF CLASS OF RESIDENTIAL BUILDINGS	MAXIMUM NUMBER OF ADDITIONAL DWELLING UNITS	RESTRICTIONS
Single detached dwellings	Residential buildings, each of which contains a single dwelling unit, that are not attached to other buildings	Two	The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the building
Semi-detached dwellings or row dwellings	Residential buildings, each of which contains a single dwelling unit, that have one or two vertical walls, but no other parts, attached to other buildings	One	The gross floor area of the additional dwelling unit must be less than or equal to the gross floor area of the dwelling unit already in the building
Other residential buildings	A residential building not in another class of residential building described in this table	One	The gross floor area of the additional dwelling unit must be less than or equal to the gross floor area of the smallest dwelling unit already in the building



10. (1) An education development charge under section 8 shall not be imposed with respect to the replacement, on the same site, of a dwelling unit that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it uninhabitable.

(2) Notwithstanding subsection (1), education development charges shall be imposed under section 8 if the building permit for the replacement dwelling unit is issued more than 5 years after,

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

(3) Notwithstanding subsection (1), education development charges shall be imposed under section 8 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.

(4) Subject to section 15, an education development charge shall be imposed under section 8 where a non-residential building or structure is replaced by or converted to, in whole or in part, a residential building or structure.

Non-Residential Education Development Charges

11. Subject to the provisions of this by-law, the Board hereby imposes an education development charge of twelve cents (\$0.12) per square foot of gross floor area of non-residential development upon the designated categories of non-residential development and the designated 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.

Exemptions from Non-Residential Education Development Charges

12. (1) As required by section 257.55 of the Act, if a development includes the enlargement of a gross floor area of an existing industrial building, the amount of the education development charge that is payable in respect of the enlargement is determined in accordance with the following rules:

(a) if the gross floor area is enlarged by 50 per cent or less, the amount of the education development charge in respect of the enlargement is zero;

(b) If the gross floor area is enlarged by more than 50 per cent the amount of the education development charge in respect of the enlargement is the amount of the education development charge that would otherwise be payable multiplied by the fraction determined as follows:



- (i) Determine the amount by which the enlargement exceeds 50 per cent of the gross floor area before the enlargement;
- (ii) Divide the amount determined under paragraph 1 by the amount of the enlargement.

(2) As required by section 5 of Ontario Regulation 20/98, subject to paragraphs (3) and (4), an education development charge under s. 11 shall not be imposed with respect to the replacement, on the same site, of a non-residential building that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it unusable.

(3) Notwithstanding paragraph (2), an education development charge shall be imposed under section 11 against any additional gross floor area of any non-residential development on the same site in excess of the gross floor area of the non-residential building or structure being replaced, subject to the following calculation:

If the gross floor area of the non-residential part of the replacement building exceeds the gross floor area of the non-residential part of the building being replaced, the exemption applies with respect to the portion of the education development charge calculated in accordance with the following formula:

$$\text{Exempted portion} = \frac{\text{GFA (old)} \times \text{EDC}}{\text{GFA (new)}}$$

where,

"Exempted portion" means the portion of the education development charge that the board is required to exempt;

"GFA (old)" means the gross floor area of the non-residential part of the building being replaced;

"GFA (new)" means the gross floor area of the non-residential part of the replacement building;

"EDC" means the education development charge that would be payable in the absence of the exemption;

(4) The exemption in paragraph (2) does not apply if the building permit for the replacement building is issued more than five years after,

- (a) the date the former building was destroyed or became unusable; or
- (b) if the former building was demolished pursuant to a demolition permit issued before the former building was destroyed or became unusable, the date the demolition permit was issued;



(5) Subject to section 15, an education development charge shall be imposed under section 11 where a residential building or structure is replaced by or converted to, in whole or in part, a non-residential building or structure.

13. The education development charge to be imposed in respect of mixed use development shall be the aggregate of the amount applicable to the residential development component and the amount applicable to the non-residential development component.

Interim Review

14. (1) Where it appears to the Board that the land values underlying the education development charge calculation are predicting higher costs than the Board is generally experiencing over a period of time sufficient to show the discrepancy with a reasonable degree of assurance, the Board shall consider a motion to study amending the By-law to reduce the charge.

(2) Where it appears to the Board that the land values underlying the education development charge calculation for predicting lower costs than the Board is generally experiencing over a period of time sufficient to show the discrepancy with a reasonable degree of assurance, the Board shall consider a motion to study amending the By-law to increase the charge.

Credits

15. This section applies where an education development charge has previously been paid in respect of development on land and the land is being redeveloped, except where sections 9, 10 and/or 12 apply:

(a) The education development charge payable in respect of the redevelopment will be calculated under this by-law;

(b) The education development charge determined under paragraph (a) will be reduced by a credit equivalent to the education development charge previously paid in respect of the land, provided that the credit shall not exceed the education development charge determined under paragraph (a);

(c) Where the redevelopment applies to part of the land the amount of the credit shall be calculated on a proportionate basis having regard to the development permissions being displaced by the new development. For example, if 10% of non-residential gross floor area of a non-residential building is being displaced by residential development through conversion, the residential education development charge on the applicable number of units will be calculated under section 8 of the by-law, and the credit will be the education development charge originally paid on the gross floor area being converted subject to the limit in paragraph (b).



PART III
ADMINISTRATION

Payment of Education Development Charges

16. The education development charge in respect of a development is payable to the municipality in which the land is situate on the date that the first building permit is issued in relation to a building or structure on land to which the education development charge applies.

17. Education development charges shall be paid by cash, by certified cheque or by bank draft.

18. The treasurer of the Board shall establish and maintain an education development charge reserve fund in accordance with the Act, the regulation and this By-law.

19. Withdrawals from an EDC Account shall be made in accordance with the Act, the Regulations and this By-Law.

Payment by Services

20. Subject to the requirements of the Act, the Board may by agreement permit an owner to provide land in lieu of the payment of all or any portion of an education development charge. In such event, the Treasurer of the Board shall advise the treasurer of the municipality in which the land is situate of the amount of the credit to be applied to the education development charge.

Collection of Unpaid Education Development Charges

21. In accordance with section 257.96 of the Act, section 349 of the *Municipal Act, 2001*, 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

22. This by-law shall come into force on November 4, 2013.

Date By-law Expires

23. This by-law shall expire on November 3, 2018, unless it is repealed at an earlier date.

Repeal

24. Simcoe Muskoka Catholic District School Board Education Development Charges By-Law No. 4001-08 is repealed effective as of November 4, 2013.

Severability

25. Each of the provisions of this by-law are severable and if any provision hereof should for any reason be declared invalid by a court or tribunal, the remaining provisions shall remain in full force and effect.



Interpretation

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

Short Title

27. This by-law may be cited as the Simcoe Muskoka Catholic District School Board Education Development Charges By-law No. ____-13.

ENACTED AND PASSED this 29th day of October, 2013.

Chairperson

Director of Education and Secretary

